

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

December 1, 2010

NOTICE**MEETING OF FINANCE COMMITTEE****(Finance/Industrial Park/Economic Development/Budget)****(Smith/Speiser/Blaies)****VILLAGE OF FREEBURG**

A Finance Committee Meeting of the Village of Freeburg will be held at the Municipal Center, Executive Board Room, **Monday, December 6, 2010, at 6:30 p.m.**

FINANCE COMMITTEE MEETING AGENDA

I. Items to be Reviewed

A. Review of Board List

B. Review of Investments

C. Income Statement

D. Treasurer's Report

E. Old Business

1. Approval of 10/25/10 minutes and 1/27/10 Executive Session minutes
2. Attorney's invoices
3. Health Insurance
4. Yearly audit and 2010 Audit Report from Attorney

F. New Business

1. Pledged Securities
2. IMLRMA Insurance Renewal
3. Christmas Bonus

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.]; collective negotiating matters between the public body and its employees or their representatives [5 ILCS 120/2 (C)(2)]. or real estate transactions [5 ILCS, 120/2-(c)(5)].

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Finance Committee Meeting
(Finance/Industrial Park/Economic Development/Budget)
Smith/Speiser/Blaies
Monday, December 6, 2010 at 6:30 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 6:35 p.m. on Monday, December 6, 2010. Those in attendance were Chairperson Steve Smith, Trustee Seth Speiser, Trustee Mike Blaies, Mayor Ray Danford, Treasurer Bryan Vogel, Village Administrator Dennis Herzing, Finance Clerk Debbie Pierce and Office Manager Julie Polson. Guests present: Bill Schmaltz, Health Insurance Agent and Janet Baechle.

Trustee Seth Speiser motioned to amend the agenda in order to hear Bill Schmaltz first and Trustee Mike Blaies seconded the motion. All voting aye, the motion carried.

Bill Schmaltz was present to discuss the health insurance renewal. Our monthly premium increased from approximately \$19,500 to \$26,470. After updated information was received from the employees, Bill sent out requests for quotes from several companies and at the present time, it looks like Assurant and GHP will probably be the two companies considered for the renewal. Bill explained the difference between the embedded and combined deductibles and said there is less risk associated with the embedded deductible. Bill said once all the quotes are received, he will then go back to each of the companies in consideration and see if they would be willing to drop their numbers and then present them to us. The committee discussed the various renewal options and since we are still waiting for more firm quotes, it was decided to have Bill come back to a Committee as a Whole meeting to present the quotes from the different carriers at that time. Julie asked that a Committee as a Whole meeting be scheduled before the next board meeting since we renew January 1st.

A. REVIEW OF BOARD LISTS: The Board Lists were reviewed by the committee. Trustee Smith questioned the checks to the schools and Debbie advised those were the reimbursements to the schools for the paper recycling.

B. REVIEW OF INVESTMENTS: Treasurer Vogel advised the committee he purchased a new CD for the depreciation and capital reserves for the Water/Sewer funds at Citizens in the amount of \$150,000 at a maximum interest rate of 2.71% for 7 years with a 3-month early withdrawal penalty. He checked into rates for a money market but they were only 1.45% so he would like to wait and accumulate enough money to go out for another CD instead.

Finance Committee Minutes
Monday, December 6, 2010
Page 1 of 3

C. **INCOME STATEMENT:** Debbie provided a new format for this report and Steve said whichever format is easier for Debbie is fine. Steve questioned the health insurance amounts because admin shows 54% used, police shows 79%, streets show 72%, water, sewer and electric show 70%. Debbie will check on that.

D. **TREASURER'S REPORT:** No report.

E. **OLD BUSINESS:**

1. Approval of October 25, 2010 minutes and January 27, 2010 Executive Session minutes: *Trustee Seth Speiser motioned to approve the October 25, 2010 minutes and Trustee Mike Blaies seconded the motion. All voting aye, the motion carried. Trustee Seth Speiser motioned to approve the January 27, 2010 Executive Session minutes and Trustee Steve Smith seconded the motion; (2 aye, 1 abstain, 0 nay); with 2 aye votes, the motion carried. Shane was present at the Executive Session on January 27 and therefore, the minutes will stand as written.*

2. Attorney Invoices: Copies of the most recent invoices were provided and reviewed.

3. Health Insurance: Discussed at the beginning of the meeting.

4. Yearly audit: A copy of the draft audit was provided. Steve advised he has not had a chance to read through it. Debbie said there were very few questions after the auditors left. Steve complimented Debbie on the great job she did. A copy of the audit will be provided to the remaining trustees so it can be presented at the December 20th board meeting. A copy of the yearly attorney's audit report letter was provided to the committee.

F. **NEW BUSINESS**

1. Pledged Securities: A copy was provided for informational purposes.

2. IMLRMA Insurance Renewal: The renewal quote has been received and the premium significantly increased from last year so Julie has contacted two other insurance companies to get quotes from them. IML normally requires a 60-day cancellation notice, but did tell Julie they wouldn't hold us to it if we really wanted to leave them. We will check to see if we can still be a member of IML if we don't purchase our insurance through them. The ordinance to enter into the Minimum/Maximum Agreement was prepared and can be passed. It authorizes the Mayor and Clerk to sign the agreement but doesn't direct them to. We can discuss the renewal further at the next Committee as a Whole meeting. Dennis said the other

companies would have to be very competitive because IML offers several advantages that they wouldn't, the main one being the safety training our public works employees receive and information which is being used to compile our safety manual.

3. Christmas Bonus: The annual Christmas bonus was discussed. The bonus was included in the budget numbers.

Trustee Seth Speiser motioned to recommend to the full Board full-time employees receive a \$75.00 Christmas Bonus and part-time employees receive a \$25.00 Christmas Bonus and Trustee Mike Blaies seconded the motion. All voting aye, the motion carried.

G. PUBLIC PARTICIPATION: Janet questioned the pledged securities and Bryan explained that Citizens is securing our deposits not our investments.

H. ADJOURN: *Trustee Mike Blaies motioned to adjourn the meeting at 7:15 p.m. and Trustee Seth Speiser seconded the motion. All voting aye, the motion carried.*



Julie Polson
Office Manager

BOARD LIST

Finance Committee
12/6/10

REGISTER 829

ST CLAIR COUNTY AUDITOR

7,925.72

POLICE DEPT DISPATCHING - 3 QTRS

9,506.32

9,506.32

26,938.36

REGISTER 830

VILLAGE PAYROLL - 9/17/10

54,949.85

REGISTER 831

VILLAGE PAYROLL - 10/01/10

55,272.41

REGISTER 832

VILLAGE PAYROLL - 10/15/10

53,264.53

REGISTER 833

VILLAGE PAYROLL - 10/29/10

60,433.29

REGISTER 834

RHUTASEL & ASSOCIATES

7,720.96

SEWER - NORTH STATE ST

THOUVENOT, WADE & MOERCHEN

4,066.50

GRANT - SAFE ROUTE TO SCHOOL

11,787.46

REGISTER 836

FSH WATER COMMISSION

28,159.00

WATER BILL

HD SUPPLY UTILITIES

14,929.38

\$14,000.00 FOR WIRE

IMEA REVENUE FUND

156,546.14

ELECTRIC BILL

MIDWEST METER

6,775.00

RADIO READ WATER METERS

MIDWEST METER

4,425.00

RADIO READ WATER METERS

UMB BANK

338,913.13

ELECTRIC BOND PAYMENT

549,747.65

REGISTER 837

FREEBURG DEVELOPMENT CORP

32,233.78

REGISTER 839

COMMERCE BANK

79,281.70

TIF - REAL ESTATE TAXES COLLECTED

REGISTER 840

VILLAGE PAYROLL - 11/12/10

53,564.46

REGISTER 841

MIDWEST METER

9,648.00

RADIO READ WATER METERS

T&R ELECTRIC SUPPLY

4,099.00

SECOND INTERCONNECT

13,747.00

991,220.49

Finance Committee Meeting
Monday, December 6, 2010
Review of Board Lists

Review of Board List:

Board List - MFT:	\$ 0.00
Board List - General:	<u>\$ 1,147,957.22</u>
Total Board List:	<u>\$ 1,147,957.22</u>

SYS DATE 102510

VILLAGE OF FREEBURG
U/B REFUND REGISTER 231
Monday October 25, 2010

SYS TIME 09:14

PAGE: 1

DATE: 10/25/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0021738001	MADLINE HENNING	42132	10/25/10	30.00

SYS DATE 102510

VILLAGE OF FREEBURG
U/B REFUND REGISTER 232
Monday October 25, 2010

SYS TIME 09:16

PAGE: 1

DATE: 10/25/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0011813501	CHRIS VALENTINE	42133	10/25/10	90.28

SYS DATE: 10/27/10
FROM: 09/27/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 829

[NB]

TO: 11/27/10

wednesday October 27, 2010

PAGE 1

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ATLANTIC TACTICAL SI-80347217	10/27/10 01-21-471	42136 PD UNIFORM ALLOWA	29.98	29.98
ATLANTIC TACTICAL SI-80347304	10/27/10 01-21-563	42136 PD TRAINING	288.49	288.49
AHLERS, KENT WILLIAM MED 10/26 DUSTI	10/27/10 01-21-534	42134 PD MEDICAL	70.55	70.55
ALTORFER INC W0420002162	10/27/10 53-40-520	42135 EL POWER PLANT EN	1010.00	1010.00
BLUE CROSS BLUE SHIELD OF ILL NOVEMBER 2010	10/27/10 01-00-151 01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	42139 DUE FROM EMPLOYEE AD HEALTH INSURAN PD HEALTH INSURAN ST HEALTH INSURAN WR HEALTH INSURAN SR HEALTH INSURAN EL HEALTH INSURAN	19429.29 596.64 643.05 7731.04 1040.73 2051.10 1867.44 5499.29	
BEELMAN LOGISTICS LLC 190094	10/27/10 51-42-615	42137 WR SUPPL, INFRAST	638.05	638.05
BELLEVILLE SEED HOUSE SO-009048	10/27/10 01-41-614	42138 ST SUPPLIES, STRE	60.00	60.00
BORGER, PHILIP L. OCTOBER2010	10/27/10 01-11-562	42140 AD TRAVEL EXPENSE	55.45	55.45
CAPPELLO, JOHN MED 10/26 JOHN	10/27/10 01-21-534	42141 PD MEDICAL	1871.22	1871.22
COMMUNICATION REVOLVING T1111549	FUND 10/27/10 01-21-539	42142 PD OTHER PROF SER	93.04	93.04
DARMSTATTER, RICHARD MED 10/26 RICHA	10/27/10 01-41-534 51-42-534 52-43-534 53-40-534	42143 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	511.16 51.12 153.35 102.23 204.46	
ECKELS, GREGORY MED 10/27 GREG	10/27/10 01-41-534 51-42-534 52-43-534	42145 ST MEDICAL WR MEDICAL SR MEDICAL	4.00 .40 1.20 .80	

SYS DATE: 10/27/10
 FROM: 09/27/10

Village of Freeburg
 A / P BOARD LIST
 REGISTER # 829
 wednesday October 27, 2010

SYS TIME: 15.45
 [NB]
 PAGE 2

TO: 11/27/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
	53-40-534	EL MEDICAL		1.60
FIA CARD SERVICES OCTOBER '2010	10/27/10 51-42-551	42146 WR POSTAGE	115.03	115.03
FIA CARD SERVICES October '10	10/27/10 01-11-651	42146 AD OFFICE SUPPLIE	46.03	46.03
FKG OIL I-0037358	10/27/10 01-41-655	42147 ST AUTO FUEL/OIL	435.43	108.86
	51-42-655	WR AUTO FUEL/OIL		108.86
	52-43-655	SR AUTO FUEL/OIL		108.86
	53-40-655	EL AUTO FUEL/OIL		108.85
FKG OIL I-0037358 PD	10/27/10 01-21-655	42147 PD AUTO FUEL/OIL	135.96	135.96
DEARBORN NATIONAL FP28868 NOV2010	10/27/10 01-11-451	42144 AD HEALTH INSURAN	320.98	9.81
	01-21-451	PD HEALTH INSURAN		132.35
	01-41-451	ST HEALTH INSURAN		16.67
	51-42-451	WR HEALTH INSURAN		32.37
	52-43-451	SR HEALTH INSURAN		29.42
	53-40-451	EL HEALTH INSURAN		100.36
FREEBURG PRINTING & PUBLISHIN 79794	10/27/10 01-21-652	42149 PD OPERATING SUPP	46.00	46.00
FREEBURG PRINTING & PUBLISHIN 79854	10/27/10 01-11-553	42149 AD PUBLISHING,ADV	26.40	26.40
FREEBURG PHARMACY 36457	10/27/10 01-21-652	42148 PD OPERATING SUPP	18.51	18.51
GALLS, AN ARAMARK COMPANY 510881821	10/27/10 01-21-652	42150 PD OPERATING SUPP	53.96	53.96
GEOCORP, INC 137577	10/27/10 52-43-652	42151 SR OPERATING SUPP	165.36	165.36
GREEN MILL SERVICE STA. 10/18/10	10/27/10 01-41-655	42152 ST AUTO FUEL/OIL	93.96	23.49
	51-42-655	WR AUTO FUEL/OIL		23.49
	52-43-655	SR AUTO FUEL/OIL		23.49
	53-40-655	EL AUTO FUEL/OIL		23.49
GREEN MILL SERVICE STA.	10/27/10	42152	334.51	

SYS DATE: 10/27/10

FROM: 09/27/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 829

SYS TIME: 12:43
[NB]

TO: 11/27/10

wednesday October 27, 2010

PAGE 3

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
10/18/10 PD	01-21-655	PD AUTO FUEL/OIL	334.51	
GREEN MILL SERVICE STA. 10/25/10	10/27/10 01-41-655	42152 ST AUTO FUEL/OIL	225.71	56.43
	51-42-655	WR AUTO FUEL/OIL		56.43
	52-43-655	SR AUTO FUEL/OIL		56.43
	53-40-655	EL AUTO FUEL/OIL		56.42
GREEN MILL SERVICE STA. 10/25/10 PD	10/27/10 01-21-655	42152 PD AUTO FUEL/OIL	294.27	294.27
HD SUPPLY WATERWORKS, LTD 2090994	10/27/10 51-42-852.2	42154 SAVE-ENGINEERING	2604.98	2604.98
HD SUPPLY WATERWORKS, LTD 2122875	10/27/10 51-42-852.2	42154 SAVE-ENGINEERING	1974.92	1974.92
HERZING, DENNIS MED 10/27 PAT	10/27/10 01-11-534	42155 AD MEDICAL	178.00	44.50
	51-42-534	WR MEDICAL		44.50
	52-43-534	SR MEDICAL		44.50
	53-40-534	EL MEDICAL		44.50
HTC TELEPHONE COMPANY HTC 10/11/10	10/27/10 01-11-552	42156 AD TELEPHONE	5.88	2.80
	01-21-552	PD TELEPHONE		2.27
	53-40-552	EL TELEPHONE		.81
HD SUPPLY UTILITIES LTD. 1528232-00	10/27/10 53-40-851	42153 EL UTILITY SYS PR	.60	.60
HD SUPPLY UTILITIES LTD. 157460-00	10/27/10 53-40-851	42153 EL UTILITY SYS PR	1421.88	1421.88
JENKINS, ROBERT Med 10/27 Megan	10/27/10 01-41-534	42157 ST MEDICAL	167.00	16.70
	51-42-534	WR MEDICAL		50.10
	52-43-534	SR MEDICAL		33.40
	53-40-534	EL MEDICAL		66.80
JENKINS, ROBERT Med 10/27 Owen	10/27/10 01-41-534	42157 ST MEDICAL	245.41	24.54
	51-42-534	WR MEDICAL		73.62
	52-43-534	SR MEDICAL		49.08
	53-40-534	EL MEDICAL		98.17
KASPER, RANDY	10/27/10	42158	88.00	

SYS DATE: 10/27/10
FROM: 09/27/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 829
Wednesday October 27, 2010

SYS TIME: 10:13
[NB]
PAGE 4

TO: 11/27/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
MED 10/27 DIANA	53-40-534	EL MEDICAL		88.00
KOHLEN CONCRETE PRODUCTS 200353	10/27/10 52-43-852	42159 SR LIFT STA REP.	1838.50	1838.50
KOHLEN CONCRETE PRODUCTS 200778	10/27/10 51-42-851	42159 WR INFRASTRUCTURE	1370.00	1370.00
PDC LABORATORIES, INC 671634S	10/27/10 51-42-539	42160 WR OTHER PROF SER	240.00	240.00
PITNEY BOWES, INC 321274	10/27/10 01-11-551 51-42-551 52-43-551 53-40-551	42161 AD POSTAGE WR POSTAGE SR POSTAGE EL POSTAGE	42.50	10.62 10.62 10.63 10.63
POLSON, JULIE JPOLSON10/22/10	10/27/10 01-11-559 01-11-562	42162 AD RECORDING FEES AD TRAVEL EXPENSE	45.00	40.00 5.00
SCHUTZENHOFER, MICHAEL MED 10/27 ADAM	10/27/10 01-21-534	42163 PD MEDICAL	42.34	42.34
ST CLAIR COUNTY AUDITOR 228/2	10/27/10 01-21-538	42164 PD DISPATCHING SE	7925.72	7925.72
ST CLAIR COUNTY AUDITOR 228/3	10/27/10 01-21-538	42164 PD DISPATCHING SE	9506.32	9506.32
ST CLAIR COUNTY AUDITOR 228/4	10/27/10 01-21-538	42164 PD DISPATCHING SE	9506.32	9506.32
TEKLAB, INC 125332	10/27/10 52-43-539	42165 SR OTHER PROF SER	112.50	112.50
USA BLUEBOOK 256342	10/27/10 52-43-652	42166 SR OPERATING SUPP	75.66	75.66
WASTE MANAGEMENT OF ST LOUIS 4947561-1841-5	10/27/10 13-44-573	42167 GA GARBAGE DISPOS	14201.10	14201.10
WOODRUFF JR, MELVIN MED 10/26 MEL	10/27/10 01-21-534	42168 PD MEDICAL	55.00	55.00
** TOTAL CHECKS ISSUED			78020.97	

TO: 11/28/10

Thursday October 28, 2010

PAGE 1

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ADP - CHARGES #19-10	09/17/10	378	119.03	
	01-11-539	AD OTHER PROF SER	29.75	
	51-42-539	WR OTHER PROF SER	29.76	
	52-43-539	SR OTHER PROF SER	29.76	
	53-40-539	EL OTHER PROF SER	29.76	
CITIZENS- PAYROLL #19-10	09/17/10	379	74555.85	
	01-21-421	PD REGULAR SALARI	17078.90	
	01-21-422	PD OVERTIME	370.92	
	01-21-423	PD HOLIDAY OVERTI	2157.58	
	01-21-425	PD PART-TIME SALA	336.00	
	01-21-426	PD LONGEVITY/EDUC	288.47	
	01-11-431	AD ELECTED SALARI	1566.67	
	01-11-421	AD REGULAR SALARI	1460.25	
	01-16-421	ZO REGULAR SALARI	280.00	
	01-41-421	ST REGULAR SALARI	8092.55	
	12-23-421	ES REGULAR SALARI	50.00	
	01-00-110	CASH - CITIZEN -	50.00	
	51-42-421	WR REGULAR SALARI	4781.69	
	01-00-110	CASH - CITIZEN -	4781.69	
	52-43-421	SR REGULAR SALARI	3106.89	
	52-43-423	SR OVERTIME	351.87	
	01-00-110	CASH - CITIZEN -	3458.76	
	53-40-421	EL REGULAR SALARI	13026.20	
	53-40-423	EL OVERTIME	146.60	
	01-00-110	CASH - CITIZEN -	13170.81	
CITIZENS- PAYROLL #19-10	09/17/10	379	35714.16-	
	01-00-215	PR W/H FICA	4061.76-	
	01-00-216	PR W/H RETIREMENT	2288.81-	
	01-00-213	PR W/H FIT	6238.77-	
	01-00-214	PR W/H SIT	1617.91-	
	01-21-552	PD TELEPHONE	36.16-	
	01-11-552	AD TELEPHONE	7.50-	
	12-00-110	CASH - CITIZENS -	50.00-	
	51-00-110	CASH - CITIZENS -	4781.69-	
	52-00-110	CASH - CITIZENS -	3458.76-	
	53-40-552	EL TELEPHONE	1.99-	
	53-00-110	CASH - CITIZENS -	13170.81-	
CITIZENS - PAYROLL TAXES #19-10	09/17/10	380	17631.08	
	01-00-215	PR W/H FICA	4061.76	
	01-00-213	PR W/H FIT	6238.77	
	01-00-214	PR W/H SIT	1617.91	
	01-21-453	PD UNEMPLOYMENT I	4.87	
	01-21-461	PD SOCIAL SECURIT	1522.03	

SYS DATE: 10/28/10
FROM: 09/17/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 830
Thursday October 28, 2010

SYS TIME: 10:11
[NB]

TO: 11/28/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
	01-21-461	PD SOCIAL SECURIT	25.70	
	01-11-461	AD SOCIAL SECURIT	119.85	
	01-11-461	AD SOCIAL SECURIT	111.73	
	01-41-461	ST SOCIAL SECURIT	619.08	
	01-16-453	ZO UNEMPLOYMENT I	4.06	
	01-16-461	ZO SOCIAL SECURIT	21.42	
	12-23-461	ES SOCIAL SECURIT	3.83	
	01-00-110	CASH - CITIZEN -	3.83	
	51-42-461	WR SOCIAL SECURIT	365.80	
	01-00-110	CASH - CITIZEN -	365.80	
	52-43-461	SR SOCIAL SECURIT	264.60	
	01-00-110	CASH - CITIZEN -	264.60	
	53-40-461	EL SOCIAL SECURIT	1007.72	
	01-00-110	CASH - CITIZEN -	1007.72	
CITIZENS - PAYROLL TAXES	09/17/10	380	1641.95-	
'#19-10	12-00-110	CASH - CITIZENS -	3.83-	
	51-00-110	CASH - CITIZENS -	365.80-	
	52-00-110	CASH - CITIZENS -	264.60-	
	53-00-110	CASH - CITIZENS -	1007.72-	

** TOTAL CHECKS ISSUED 54949.85

SYS DATE: 11/01/10
FROM: 10/01/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 831
Monday November 1,2010

SYS TIME: 14:43
[NB]

TO: 12/01/10

PAGE 1

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ADP - CHARGES #20-10	10/01/10	381	130.31	
	01-11-539	AD OTHER PROF SER	32.57	
	51-42-539	WR OTHER PROF SER	32.58	
	52-43-539	SR OTHER PROF SER	32.58	
	53-40-539	EL OTHER PROF SER	32.58	
CITIZENS- PAYROLL #20-10	10/01/10	382	76542.80	
	01-21-421	PD REGULAR SALARI	17078.90	
	01-21-422	PD OVERTIME	1483.69	
	01-21-425	PD PART-TIME SALA	1128.00	
	01-21-426	PD LONGEVITY/EDUC	288.47	
	01-11-431	AD ELECTED SALARI	916.67	
	01-11-421	AD REGULAR SALARI	1460.24	
	01-16-421	ZO REGULAR SALARI	280.00	
	01-41-421	ST REGULAR SALARI	8092.55	
	12-23-421	ES REGULAR SALARI	50.00	
	01-00-110	CASH - CITIZEN -	50.00	
	51-42-421	WR REGULAR SALARI	4781.69	
	51-42-423	WR OVERTIME	1188.84	
	01-00-110	CASH - CITIZEN -	5960.53	
	52-43-421	SR REGULAR SALARI	3106.89	
	52-43-423	SR OVERTIME	527.81	
	01-00-110	CASH - CITIZEN -	3634.70	
	53-40-421	EL REGULAR SALARI	13026.20	
	53-40-423	EL OVERTIME	272.21	
	01-00-110	CASH - CITIZEN -	13215.41	
CITIZENS- PAYROLL #20-10	10/01/10	382	37782.33-	
	01-00-215	PR W/H FICA	4106.66-	
	01-00-216	PR W/H RETIREMENT	2308.82-	
	01-00-213	PR W/H FIT	6506.96-	
	01-00-214	PR W/H SIT	1640.93-	
	12-00-110	CASH - CITIZENS -	50.00-	
	51-42-552	WR TELEPHONE	10.00-	
	51-00-110	CASH - CITIZENS -	5960.53-	
	52-00-110	CASH - CITIZENS -	3634.70-	
	53-00-110	CASH - CITIZENS -	13215.41-	
	01-21-552	PD TELEPHONE	200.32-	
	01-11-552	AD TELEPHONE	65.00-	
	53-40-552	EL TELEPHONE	83.00-	
CITIZENS - PAYROLL TAXES #20-10	10/01/10	383	18137.59	
	01-00-215	PR W/H FICA	4106.66	
	01-00-213	PR W/H FIT	6506.96	
	01-00-214	PR W/H SIT	1640.93	
	01-21-453	PD UNEMPLOYMENT I	16.36	

SYS DATE: 11/01/10
FROM: 10/01/10

Village of Freeburg
A / P BOARD LIST
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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
	01-21-461	PD SOCIAL SECURIT	1442.11	
	01-21-461	PD SOCIAL SECURIT	86.29	
	01-11-461	AD SOCIAL SECURIT	70.13	
	01-11-461	AD SOCIAL SECURIT	111.67	
	01-41-461	ST SOCIAL SECURIT	619.08	
	01-16-453	ZO UNEMPLOYMENT I	4.06	
	01-16-461	ZO SOCIAL SECURIT	21.42	
	12-23-461	ES SOCIAL SECURIT	3.83	
	01-00-110	CASH - CITIZEN -	3.83	
	51-42-461	WR SOCIAL SECURIT	456.75	
	52-43-461	SR SOCIAL SECURIT	278.05	
	01-00-110	CASH - CITIZEN -	278.05	
	53-40-461	EL SOCIAL SECURIT	1017.33	
	01-00-110	CASH - CITIZEN -	1017.33	
	51-00-110	CASH - CITIZENS -	456.75	
CITIZENS - PAYROLL TAXES	10/01/10	383	1755.96-	
'#20-19	12-00-110	CASH - CITIZENS -	3.83-	
	51-00-110	CASH - CITIZENS -	456.75-	
	52-00-110	CASH - CITIZENS -	278.05-	
	53-00-110	CASH - CITIZENS -	1017.33-	
** TOTAL CHECKS ISSUED			55272.41	

SYS DATE: 11/01/10
FROM: 10/01/10

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Monday November 1, 2010

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ADP - CHARGES #21-10	10/15/10	384	118.25	
	01-11-539	AD OTHER PROF SER	29.56	
	51-42-539	WR OTHER PROF SER	29.56	
	52-43-539	SR OTHER PROF SER	29.56	
	53-40-539	EL OTHER PROF SER	29.57	
CITIZENS- PAYROLL #21-10	10/15/10	385	73139.71	
	01-21-421	PD REGULAR SALARI	17078.90	
	01-21-422	PD OVERTIME	1236.41	
	01-21-425	PD PART-TIME SALA	384.00	
	01-21-426	PD LONGEVITY/EDUC	288.47	
	01-11-431	AD ELECTED SALARI	1066.67	
	01-11-421	AD REGULAR SALARI	1460.25	
	01-16-421	ZO REGULAR SALARI	280.00	
	01-41-421	ST REGULAR SALARI	8092.55	
	12-23-421	ES REGULAR SALARI	50.00	
	01-00-110	CASH - CITIZEN -	50.00	
	51-42-421	WR REGULAR SALARI	4781.69	
	51-42-423	WR OVERTIME	298.32	
	01-00-110	CASH - CITIZEN -	5080.01	
	52-43-421	SR REGULAR SALARI	3106.89	
	52-43-423	SR OVERTIME	171.71	
	01-00-110	CASH - CITIZEN -	3278.60	
	53-40-421	EL REGULAR SALARI	13026.20	
	53-40-423	EL OVERTIME	191.42	
	01-00-110	CASH - CITIZEN -	13217.62	
CITIZENS- PAYROLL '21-10	10/15/10	385	35507.20-	
	01-00-215	PR W/H FICA	3940.83-	
	01-00-216	PR W/H RETIREMENT	2237.99-	
	01-00-213	PR W/H FIT	6040.26-	
	01-00-214	PR W/H SIT	1582.22-	
	01-21-552	PD TELEPHONE	79.67-	
	12-00-110	CASH - CITIZENS -	50.00-	
	51-00-110	CASH - CITIZENS -	5080.01-	
	52-00-110	CASH - CITIZENS -	3278.60-	
	53-00-110	CASH - CITIZENS -	13217.62-	
CITIZENS - PAYROLL TAXES '21-10	10/15/10	386	1654.41-	
	12-00-110	CASH - CITIZENS -	3.83-	
	51-00-110	CASH - CITIZENS -	388.62-	
	52-00-110	CASH - CITIZENS -	250.81-	
	53-00-110	CASH - CITIZENS -	1011.15-	
CITIZENS - PAYROLL TAXES 21-10	10/15/10	386	17168.18	
	01-00-215	PR W/H FICA	3940.83	

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FROM: 10/01/10

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Monday November 1, 2010

SYS TIME: 16:32
[NB]

TO: 12/01/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
	01-00-213	PR W/H FIT	6040.26	
	01-00-214	PR W/H SIT	1582.22	
	01-21-453	PD UNEMPLOYMENT I	5.57	
	01-21-461	PD SOCIAL SECURIT	1423.19	
	01-21-461	PD SOCIAL SECURIT	29.38	
	01-11-461	AD SOCIAL SECURIT	81.60	
	01-11-461	AD SOCIAL SECURIT	111.75	
	01-41-461	ST SOCIAL SECURIT	619.08	
	01-16-453	ZO UNEMPLOYMENT I	4.06	
	01-16-461	ZO SOCIAL SECURIT	21.42	
	12-23-461	ES SOCIAL SECURIT	3.83	
	01-00-110	CASH - CITIZEN -	3.83	
	51-42-461	WR SOCIAL SECURIT	388.62	
	01-00-110	CASH - CITIZEN -	388.62	
	52-43-461	SR SOCIAL SECURIT	250.81	
	01-00-110	CASH - CITIZEN -	250.81	
	53-40-461	EL SOCIAL SECURIT	1011.15	
	01-00-110	CASH - CITIZEN -	1011.15	

** TOTAL CHECKS ISSUED

53264.53

TO: 12/02/10

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ADP - CHARGES 22-10	10/29/10	387	119.81	
	01-11-539	AD OTHER PROF SER	29.95	
	51-42-539	WR OTHER PROF SER	29.95	
	52-43-539	SR OTHER PROF SER	29.95	
	53-40-539	EL OTHER PROF SER	29.96	
CITIZENS- PAYROLL #22-10	10/29/10	388	82850.72	
	01-21-421	PD REGULAR SALARI	19811.53	
	01-21-422	PD OVERTIME	218.54	
	01-21-425	PD PART-TIME SALA	720.00	
	01-21-426	PD LONGEVITY/EDUC	288.47	
	01-11-431	AD ELECTED SALARI	1466.67	
	01-11-421	AD REGULAR SALARI	1679.76	
	01-16-421	ZO REGULAR SALARI	322.01	
	01-41-421	ST REGULAR SALARI	9297.04	
	01-41-422	ST TEMPORARY SALA	181.50	
	12-23-421	ES REGULAR SALARI	50.00	
	01-00-110	CASH - CITIZEN -	50.00	
	51-42-421	WR REGULAR SALARI	5494.86	
	51-42-423	WR OVERTIME	126.87	
	01-00-110	CASH - CITIZEN -	5621.73	
	52-43-421	SR REGULAR SALARI	3564.74	
	52-43-423	SR OVERTIME	195.39	
	01-00-110	CASH - CITIZEN -	3760.13	
	53-40-421	EL REGULAR SALARI	14723.14	
	53-40-423	EL OVERTIME	277.60	
	01-00-110	CASH - CITIZEN -	15000.74	
CITIZENS- PAYROLL '22-10	10/29/10	388	40390.30-	
	01-00-215	PR W/H FICA	4468.91-	
	01-00-216	PR W/H RETIREMENT	2505.51-	
	01-00-213	PR W/H FIT	7122.15-	
	01-00-214	PR W/H SIT	1775.35-	
	01-00-196	EXCHANGE - PAYROL	85.78-	
	12-00-110	CASH - CITIZENS -	50.00-	
	51-00-110	CASH - CITIZENS -	5621.73-	
	52-00-110	CASH - CITIZENS -	3760.13-	
	53-00-110	CASH - CITIZENS -	15000.74-	
CITIZENS - PAYROLL TAXES 22-10	10/29/10	389	1869.10-	
	12-00-110	CASH - CITIZENS -	3.83-	
	51-00-110	CASH - CITIZENS -	430.06-	
	52-00-110	CASH - CITIZENS -	287.65-	
	53-00-110	CASH - CITIZENS -	1147.56-	
CITIZENS - PAYROLL TAXES	10/29/10	389	19722.16	

SYS DATE: 11/02/10
FROM: 10/02/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 833
Tuesday November 2, 2010

SYS TIME: 09:39
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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
22-10	01-00-215	PR W/H FICA	4468.91	
	01-00-213	PR W/H FIT	7122.15	
	01-00-214	PR W/H SIT	1775.35	
	01-21-453	PD UNEMPLOYMENT I	10.44	
	01-21-461	PD SOCIAL SECURIT	1554.37	
	01-21-461	PD SOCIAL SECURIT	55.08	
	01-11-461	AD SOCIAL SECURIT	112.20	
	01-11-461	AD SOCIAL SECURIT	128.42	
	01-41-453	ST UNEMPLOYMENT I	2.63	
	01-41-461	ST SOCIAL SECURIT	725.11	
	01-16-453	ZO UNEMPLOYMENT I	4.67	
	01-16-461	ZO SOCIAL SECURIT	24.63	
	12-23-461	ES SOCIAL SECURIT	3.83	
	01-00-110	CASH - CITIZEN -	3.83	
	51-42-461	WR SOCIAL SECURIT	430.06	
	01-00-110	CASH - CITIZEN -	430.06	
	52-43-461	SR SOCIAL SECURIT	287.65	
	01-00-110	CASH - CITIZEN -	287.65	
	53-40-461	EL SOCIAL SECURIT	1147.56	
	01-00-110	CASH - CITIZEN -	1147.56	

** TOTAL CHECKS ISSUED 60433.29

SYS DATE: 11/03/10
FROM: 10/03/10

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SYS TIME: 14:47
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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ATLANTIC TACTICAL SI-80348622	11/03/10 01-21-471	42171 PD UNIFORM ALLOWA	9.99	9.99
ACE HARDWARE OF FREEBURG OCTOBER 2010	11/03/10 01-11-659	42169 AD OTHER GEN SUPP	236.39	71.85
	01-41-652	ST OPERATING SUPP		4.56
	51-42-615	WR SUPPL, INFRAST		6.49
	51-42-652	WR OPERATING SUPP		4.56
	51-42-851	WR INFRASTRUCTURE		49.46
	52-43-652	SR OPERATING SUPP		4.56
	53-40-615	EL SUPPL, INFRAST		26.98
	53-40-652	EL OPERATING SUPP		4.55
	53-40-851	EL UTILITY SYS PR		27.45
	01-41-613	ST SUPPLIES, VEHI		26.97
	52-43-612	SR SUPPLIES, EQUI		8.96
AT&T 6185392107 10	11/03/10 52-43-552	42170 SR TELEPHONE	28.84	28.84
AT&T 6185393094 10	11/03/10 53-40-552	42170 EL TELEPHONE	24.85	24.85
AT&T 6185393106 10	11/03/10 53-40-552	42170 EL TELEPHONE	70.90	70.90
AT&T 6185393112 10	11/03/10 53-40-552	42170 EL TELEPHONE	88.53	88.53
AT&T 6185393131 10	11/03/10 01-21-552	42170 PD TELEPHONE	58.54	58.54
AT&T 6185393132 10	11/03/10 01-21-552	42170 PD TELEPHONE	131.40	131.40
AT&T 6185395545 10	11/03/10 01-11-552	42170 AD TELEPHONE	274.85	274.85
AT&T 6185395625 10	11/03/10 53-40-552	42170 EL TELEPHONE	26.19	26.19
AT&T 6185395876 10	11/03/10 53-40-552	42170 EL TELEPHONE	26.85	26.85
AT&T 6185395916 10	11/03/10 01-11-552	42170 AD TELEPHONE	24.85	24.85
BARNES HENRY MEISENHEIMER	11/03/10	42172	441.66	

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 FROM: 10/03/10

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
1019.193	53-40-532	EL ENGINEERING		441.66
BERTCO ENTERPRISES, INC 18405	11/03/10 01-11-651	42173 AD OFFICE SUPPLIE	14.00	14.00
BURR OAK METALWERKS 1657	11/03/10 01-41-612	42174 ST SUPPLIES, EQUI	70.00	70.00
CLEAN THE UNIFORM CO HIGHLAND 31245996	11/03/10 51-42-471 52-43-471 53-40-471	42175 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	178.90	59.63 59.63 59.64
CLEAN THE UNIFORM CO HIGHLAND 31243904	11/03/10 51-42-471 52-43-471 53-40-471	42175 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	18.84-	6.28- 6.28- 6.28-
CLEAN THE UNIFORM CO HIGHLAND 31245996	11/03/10 51-42-471 52-43-471 53-40-471	42175 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	18.84-	6.28- 6.28- 6.28-
CLEAN THE UNIFORM CO HIGHLAND 31248121	11/03/10 51-42-471 52-43-471 53-40-471	42175 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	160.06	53.35 53.35 53.36
CLEAN THE UNIFORM CO HIGHLAND 31248122	11/03/10 51-42-652 52-43-652 53-40-652	42175 WR OPERATING SUPP SR OPERATING SUPP EL OPERATING SUPP	101.49	33.83 33.83 33.83
CLEAN THE UNIFORM CO HIGHLAND 31250213	11/03/10 51-42-471 52-43-471 53-40-471	42175 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	160.06	53.35 53.35 53.36
CLEAN THE UNIFORM CO HIGHLAND 31252338	11/03/10 51-42-471 52-43-471 53-40-471	42175 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	160.06	53.35 53.35 53.36
COMPUTYPE COMPUTER SERVICES 307627	11/03/10 01-11-835 01-11-652 51-42-652	42176 AD EQUIPMENT, COM AD OPERATING SUPP WR OPERATING SUPP	794.00	590.00 17.25 17.25

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
	52-43-652	SR OPERATING SUPP	17.25	
	53-40-652	EL OPERATING SUPP	152.25	
DARMSTATTER, RICHARD MED 11/03 RICHA	11/03/10	42177	174.49	
	01-41-534	ST MEDICAL	17.45	
	51-42-534	WR MEDICAL	52.35	
	52-43-534	SR MEDICAL	34.90	
	53-40-534	EL MEDICAL	69.79	
FLETCHER-REINHARDT CO. S1033150.001	11/03/10	42178	546.48	
	53-40-851	EL UTILITY SYS PR	546.48	
FLETCHER-REINHARDT CO. S1033942.001	11/03/10	42178	378.60	
	53-40-652	EL OPERATING SUPP	378.60	
GOODALL TRUCK TESTING 14168	11/03/10	42179	23.10	
	01-41-513	ST SERVICES, VEHI	5.77	
	51-42-513	WR SERVICES, VEHI	5.77	
	52-43-513	SR SERVICES, VEHI	5.77	
	53-40-513	EL SERVICES, VEHI	5.79	
GREEN MILL SERVICE STA. 11/01/10	11/03/10	42180	332.08	
	01-21-655	PD AUTO FUEL/OIL	332.08	
GREEN MILL SERVICE STA. 11/01/10 AD	11/03/10	42180	299.94	
	01-41-655	ST AUTO FUEL/OIL	74.98	
	51-42-655	WR AUTO FUEL/OIL	74.99	
	52-43-655	SR AUTO FUEL/OIL	74.99	
	53-40-655	EL AUTO FUEL/OIL	74.98	
ILL DEPT OF REVENUE OCTOBER 2010	11/03/10	42181	8740.86	
	53-00-219.2	ACCRUED UTILITY T	8740.86	
IN THE SWIM 365898	11/03/10	42182	23.86-	
	58-55-656	SWP CHEMICALS	23.86-	
IN THE SWIM 365899	11/03/10	42182	8.24-	
	58-55-656	SWP CHEMICALS	8.24-	
IN THE SWIM 7400925CR	11/03/10	42182	1019.88-	
	58-55-823	SWP UPGRADES, COU	1019.88-	
IN THE SWIM 7416005	11/03/10	42182	212.94	
	58-55-656	SWP CHEMICALS	212.94	
IN THE SWIM 7582052	11/03/10	42182	272.93	
	58-55-656	SWP CHEMICALS	272.93	

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
IN THE SWIM 7626197	11/03/10 58-55-612	42182 SWP SUPPLIES, EQU	199.99	199.99
IN THE SWIM 7645095	11/03/10 58-55-656	42182 SWP CHEMICALS	114.55	114.55
IN THE SWIM 7654984	11/03/10 58-55-656	42182 SWP CHEMICALS	331.78	331.78
IN THE SWIM 7716425	11/03/10 58-55-656	42182 SWP CHEMICALS	101.94	101.94
INVENTORY TRADING COMPANY 190581	11/03/10 01-21-471	42183 PD UNIFORM ALLOWA	138.00	138.00
JIM'S AUTOMOTIVE INC 11339	11/03/10 01-21-513	42184 PD SERVICES, VEHI	567.93	567.93
KMK LAWNS 21	11/03/10 01-41-517 51-42-517 52-43-517	42185 ST SERVICES, MOWI WR SERV, LAWN MOW SR SERV, LAWN MOW	600.00 102.00 162.00 336.00	
KNK SALES LLC 826	11/03/10 52-43-612	42186 SR SUPPLIES, EQUI	29.50	29.50
MICK'S AUTO REPAIR 57665	11/03/10 53-40-513	42187 EL SERVICES, VEHI	20.00	20.00
MICK'S AUTO REPAIR 57683	11/03/10 01-41-513	42187 ST SERVICES, VEHI	277.00	277.00
MICK'S AUTO REPAIR 57686	11/03/10 01-21-513	42187 PD SERVICES, VEHI	115.00	115.00
MICK'S AUTO REPAIR 57789	11/03/10 01-21-513	42187 PD SERVICES, VEHI	42.00	42.00
PIERCE, DEBORAH MED 11/03 TED	11/03/10 01-11-534 51-42-534 52-43-534 53-40-534	42188 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	145.00 29.00 29.00 29.00 58.00	
PIERCE, DEBORAH MILEAGE 10/10	11/03/10 01-11-562	42188 AD TRAVEL EXPENSE	109.08	27.27

SYS DATE: 11/03/10
FROM: 10/03/10

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
	51-42-562	WR TRAVEL EXPENSE	27.27	
	52-43-562	SR TRAVEL EXPENSE	27.27	
	53-40-562	EL TRAVEL EXPENSE	27.27	
RHUTASEL & ASSOCIATES, INC 0008451	11/03/10 52-43-892	42189 SR N. STATE ST	7720.96 7720.96	
RHUTASEL & ASSOCIATES, INC 0008463	11/03/10 53-40-854	42189 EL SYSTEM EXPANSI	45.60 45.60	
SHAFFERS TIRE SERVICE 28329	11/03/10 01-21-513	42190 PD SERVICES, VEHI	25.00 25.00	
SHAFFERS TIRE SERVICE 28330	11/03/10 01-21-513	42190 PD SERVICES, VEHI	25.00 25.00	
SHAFFERS TIRE SERVICE 28428	11/03/10 01-21-513	42190 PD SERVICES, VEHI	40.00 40.00	
SHAFFERS TIRE SERVICE 28457	11/03/10 01-21-513	42190 PD SERVICES, VEHI	25.00 25.00	
SUPERIOR INDUSTRIAL SUPPLY 1901385869	11/03/10	42192	100.69	
	01-41-659	DISCOUNT TAKEN	1.01-	
	51-42-659	ST OTHER GEN SUPP	33.90	
	53-40-659	WR OTHER GEN SUPP	33.90	
		EL OTHER GEN SUPP	33.90	
SMITHTON LUMBER CO 81405	11/03/10 51-42-652	42191 WR OPERATING SUPP	14.95 14.95	
THOUVENOT, WADE & MOERCHEN 43911	11/03/10 01-41-892	42193 ST-GRANT- SAFE RO	4066.50 4066.50	
USA BLUEBOOK 264363	11/03/10 51-42-652	42194 WR OPERATING SUPP	43.02 43.02	
VISITING NURSE ASSOCIATION 6204	11/03/10	42195	216.00	
	01-11-534	AD MEDICAL	96.00	
	01-21-534	PD MEDICAL	72.00	
	51-42-534	WR MEDICAL	16.00	
	52-43-534	SR MEDICAL	16.00	
	53-40-534	EL MEDICAL	16.00	
WATTS COPY SYSTEMS 200528	11/03/10 01-21-539	42196 PD OTHER PROF SER	120.00 120.00	
WEILMUNSTER LAW GROUP, P.C.	11/03/10	42197	1594.95	

SYS DATE: 11/03/10
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Village of Freeburg
A / P B O A R D L I S T
REGISTER # 834
wednesday November 3, 2010

SYS TIME: 14.47
[NB]

TO: 12/03/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
NO 00-028 9/10	01-11-533	AD LEGAL	433.65	
	01-16-533	ZO LEGAL	352.80	
	01-21-533	PD LEGAL	441.00	
	53-40-533	EL LEGAL	367.50	
WEILMUNSTER LAW GROUP, NO 07-040	P.C. 11/03/10 01-16-533	42197 ZO LEGAL	73.80	73.80
WEILMUNSTER LAW GROUP, NO 07-044	P.C. 11/03/10 01-16-533	42197 ZO LEGAL	103.20	103.20
** TOTAL CHECKS ISSUED			29980.61	

DATE: 11/04/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0010019401	JOHN E. YARBER	42198	11/04/10	40.79

DATE: 11/04/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0011292005	MICHELE BOUCHER	42199	11/04/10	114.89

DATE: 11/04/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0010025004	TIMOTHY LEADLEY	42200	11/04/10	81.23

SYS DATE 110410

VILLAGE OF FREEBURG
U/B REFUND REGISTER 236
Thursday November 4, 2010

SYS TIME 08:55

PAGE: 1

DATE: 11/04/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0022308001	VERLAN KAMPER ESTATE	42201	11/04/10	12.88

DATE: 11/04/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0011026001	ELAINE MAIN	42202	11/04/10	47.01

SYS DATE: 11/10/10
FROM: 10/10/10

Village of Frongoch
A / P B O A R D L I S T
REGISTER # 835
Wednesday November 10, 2010

[NB]

TO: 12/10/10

PAGE 1

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
VILLAGE OF FRG UTILITIES	11/08/10	2002	2119.05	
9/16-10/15/10	01-11-571	AD UTILITIES	386.56	
	01-21-571	PD UTILITIES	257.70	
	01-41-571	ST UTILITIES	47.02	
	51-42-571	WR UTILITIES	94.91	
	52-43-576	SR ELECTRICITY PU	1170.91	
	53-40-571	EL UTILITIES	154.38	
	58-55-571	SWP UTILITIES	7.57	

** TOTAL CHECKS ISSUED 2119.05

SYS DATE: 11/10/10
FROM: 10/10/10

Village of Freeburg
A / P BOARD LIST
REGISTER # 836

SYS TIME: 11:54
[NB]

TO: 12/10/10

wednesday November 10, 2010

PAGE 1

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
BLOMENKAMP JOHN MED 11/09 JOHN	11/10/10 01-21-534	42203 PD MEDICAL	204.73	204.73
BURR OAK METALWERKS 1661	11/10/10 01-41-612	42204 ST SUPPLIES, EQUI	248.05	248.05
ECKELS, GREGORY MED 11/09 KEALE	11/10/10 01-41-534 51-42-534 52-43-534 53-40-534	42205 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	645.00	64.50 193.50 129.00 258.00
FSH WATER COMMISSION 113216	11/10/10 51-42-575	42206 WR WATER PURCHASE	28159.00	28159.00
GREEN MILL SERVICE STA. 11/08/10	11/10/10 01-41-655 51-42-655 52-43-655 53-40-655	42207 ST AUTO FUEL/OIL WR AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL	423.58	105.90 105.90 105.90 105.88
HD SUPPLY UTILITIES LTD. 1572551-00	11/10/10 53-40-851	42208 EL UTILITY SYS PR	2103.48	2103.48
HD SUPPLY UTILITIES LTD. 1596413-00	11/10/10 53-40-851	42208 EL UTILITY SYS PR	14929.38	14929.38
HD SUPPLY UTILITIES LTD. 1600140-00	11/10/10 53-40-851	42208 EL UTILITY SYS PR	260.00	260.00
IMEA REVENUE FUND OCT 2010	11/10/10 53-40-576	42210 EL ELECTRICITY PU	156546.14	156546.14
IMEA REVENUE FUND OCT 2010 IMEA	11/10/10 53-00-395	42210 EL REFUNDS, REIMB	613.36-	613.36-
ILLINOIS MUNICIPAL LEAGUE IML20101101	11/10/10 51-42-561 52-43-561 53-40-561	42209 WR DUES SR DUES EL DUES	392.00	130.66 130.67 130.67
JULIE, INC. 10-10-0568	11/10/10 51-42-539 52-43-539 53-40-539	42211 WR OTHER PROF SER SR OTHER PROF SER EL OTHER PROF SER	114.50	38.16 38.16 38.18
KRAMPER, JANE	11/10/10	42212	7.07	

DATE: 11/10/10
FROM: 10/10/10

A / P B O A R D L I S T
REGISTER # 836
Wednesday November 10, 2010

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TO: 12/10/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
OCTOBER 2010	01-11-562	AD TRAVEL EXPENSE	7.07	
MCGARRY, LAURA MED 11/09 LAURA	11/10/10 01-21-534	42213 PD MEDICAL	71.00	71.00
MIDWEST METER, INC. 0021498-IN	11/10/10 51-42-843 52-43-843	42214 WR RADIO READ MET SR RADIO READ MET	13550.00	6775.00 6775.00
MIDWEST METER, INC. 0022017-IN	11/10/10 51-42-843 52-43-843	42214 WR RADIO READ MET SR RADIO READ MET	8850.00	4425.00 4425.00
NUDEAL OIL COMPANY 35769	11/10/10 01-41-612 51-42-612 52-43-612 53-40-612	42215 ST SUPPLIES, EQUI WR SUPPLIES, EQUI SR SUPPLIES, EQUI EL SUPPLIES, EQUI	2027.00	506.75 506.75 506.75 506.75
QUALITY RENTAL 1-345335-01/2	11/10/10 51-42-852.2	42216 SAVE-ENGINEERING	15.23	15.23
QUALITY RENTAL 1-346813-01	11/10/10 51-42-851	42216 WR INFRASTRUCTURE	45.00	45.00
UMB BANK FBI5 10/18/10	11/10/10 53-40-711 53-40-711	42217 EL BOND DEBT SERV EL BOND DEBT SERV	338913.13	103913.13 235000.00
VERIZON WIRELESS 2478132754	11/10/10 01-11-552 01-21-552 51-42-552 52-43-552 53-40-552	42218 AD TELEPHONE PD TELEPHONE WR TELEPHONE SR TELEPHONE EL TELEPHONE	1197.43	165.79 534.26 165.79 165.79 165.80
WASTE MANAGEMENT OF ST LOUIS 4945872-1841-6	11/10/10 13-44-575	42219 GA RECYCLING	700.00	700.00
WEIL-LOMBARDO TRAILERS 21298	11/10/10 01-41-612	42220 ST SUPPLIES, EQUI	37.15	37.15
** TOTAL CHECKS ISSUED			568825.51	

SYS DATE: 11/15/10
FROM: 10/15/10

Village of Freeburg
A / P BOARD LIST
REGISTER # 837
Monday November 15, 2010

SYS TIME: 10:11
[NB]
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TO: 12/15/10

PAYABLE TO
INV NO

GL NO

CHECK DATE

CHECK NO
DESCRIPTION

AMOUNT

DIST

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FREEBURG DEVELOPMENT CORPORAT	11/15/10	42221	32233.78	
TIF NOTE 11/12	01-11-896	AD TIF FREEBURG C	32233.78	

** TOTAL CHECKS ISSUED 32233.78

SYS DATE 111610

VILLAGE OF FREEBURG
U/B REFUND REGISTER 238
Tuesday November 16, 2010

SYS TIME 08:59

PAGE: 1

DATE: 11/16/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0014706003	BAC FIELD SERVICES	42222	11/16/10	8.73

SYS DATE 111610

VILLAGE OF FREEBURG
U/B REFUND REGISTER 239
Tuesday November 16, 2010

SYS TIME 09:01

PAGE: 1.

DATE: 11/16/10

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0011243101	ELIZABETH LANNERT	42223	11/16/10	27.81

SYS DATE: 11/17/10

FROM: 10/17/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 838

[NB]

TO: 12/17/10

Wednesday November 17, 2010

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ATLANTIC TACTICAL SI-80348952	11/17/10 01-21-471	42224 PD UNIFORM ALLOWA	14.99	14.99
BORGER, PHILIP L. NOV 2010	11/17/10 01-11-562	42225 AD TRAVEL EXPENSE	62.06	62.06
CARL L BARTON SCHOOL OCTOBER 2010	11/17/10 13-00-251	42226 DUE TO FREEBURG S	142.27	142.27
CASEY'S GENERAL STORES 16290 10/10	11/17/10 01-41-655 52-43-655 53-40-655 51-42-655	42227 ST AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL WR AUTO FUEL/OIL	453.79	113.45 113.45 113.45 113.44
CASEY'S GENERAL STORES 16290 10/10 PD	11/17/10 01-21-655	42227 PD AUTO FUEL/OIL	528.69	528.69
DEAN'S AUTO BODY & SALES 96 FORD/11/1/10	11/17/10 53-40-513	42228 EL SERVICES, VEHI	30.64	30.64
FREEBURG COMMUNITY HIGH OCTOBER 2010	11/17/10 13-00-251	42229 DUE TO FREEBURG S	142.24	142.24
FREEBURG PRINTING & PUBLISHIN 80109	11/17/10 51-42-539 52-43-539 53-40-539	42230 WR OTHER PROF SER SR OTHER PROF SER EL OTHER PROF SER	110.00	36.67 36.67 36.66
GREEN MILL SERVICE STA. 11/15/10	11/17/10 01-41-655 51-42-655 52-43-655 53-40-655	42231 ST AUTO FUEL/OIL WR AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL	286.72	71.68 71.68 71.68 71.68
HD SUPPLY WATERWORKS, LTD 2144176	11/17/10 51-42-852.2	42232 SAVE-ENGINEERING	999.96	999.96
HD SUPPLY WATERWORKS, LTD 2148366	11/17/10 51-42-851	42232 WR INFRASTRUCTURE	205.66	205.66
HD SUPPLY WATERWORKS, LTD 2161794	11/17/10 51-42-851	42232 WR INFRASTRUCTURE	584.46	584.46
HD SUPPLY WATERWORKS, LTD 2162734	11/17/10 51-42-851	42232 WR INFRASTRUCTURE	564.43	564.43

SYS DATE: 11/17/10
FROM: 10/17/10

Village of Freeburg
A / P BOARD LIST
REGISTER # 838

SYS TIME: 10:10
[NB]

TO: 12/17/10

wednesday November 17, 2010

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
HD SUPPLY WATERWORKS, LTD 2185624	11/17/10 51-42-831	42232 WR EQUIPMENT (SKI	746.93	746.93
HD SUPPLY WATERWORKS, LTD 2217746	11/17/10 51-42-851	42232 WR INFRASTRUCTURE	1078.56	1078.56
HD SUPPLY WATERWORKS, LTD 2217958	11/17/10 51-42-851	42232 WR INFRASTRUCTURE	629.40	629.40
HD SUPPLY WATERWORKS, LTD 2228922	11/17/10 51-42-615	42232 WR SUPPL, INFRAST	1473.63	1473.63
HYDRO-KINETICS CORPORATION 4748	11/17/10 52-43-615	42233 SR SUPPL, INFRAST	186.00	186.00
ILL DEPT OF AGRICULTURE ECKELS, G 2011	11/17/10 01-41-539	42234 ST OTHER PROF SER	80.00	80.00
LOUTHAN, BILLIE MED 11/16 Billi	11/17/10 01-11-534 51-42-534 52-43-534 53-40-534	42235 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	77.00	15.40 15.40 15.40 30.80
MUNICIPAL ELECTRONICS INC 057335	11/17/10 01-21-512	42236 PD SERVICES, EQUI	40.00	40.00
PETTY CASH OCT/NOV 2010	11/17/10 01-21-551 01-21-835 01-21-613 01-21-835	42237 PD POSTAGE PD TOBACCO COMPLI PD SUPPLIES, VEHI PD TOBACCO COMPLI	99.84	2.70 46.85 3.29 47.00
PIERCE, DEBORAH MED 11/15 TED	11/17/10 01-11-534 51-42-534 52-43-534 53-40-534	42238 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	66.00	13.20 13.20 13.20 26.40
POLSON, JULIE JPOLSON11/12/10	11/17/10 01-11-559	42239 AD RECORDING FEES	20.00	20.00
SAM'S CLUB SEPT 2010	11/17/10 01-11-536 01-21-536	42240 AD JANITORIAL PD JANITORIAL	65.54	32.77 32.77
STATEWIDE TIRE DIST	11/17/10	42243	761.72	

SYS DATE: 11/17/10
FROM: 10/17/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 838

[NB]

TO: 12/17/10

wednesday November 17, 2010

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
TDINV3-607551	01-21-513	PD SERVICES, VEHI	761.72	
STATEWIDE TIRE DIST TDINV3-608203	11/17/10 01-21-513	42243 PD SERVICES, VEHI	467.44- 467.44-	
ST JOSEPH CATHOLIC SCHOOL OCTOBER 2010	11/17/10 13-00-251	42241 DUE TO FREEBURG S	142.24 142.24	
STATE SURPLUS PROP REVOLVING LESO PROGRAM	11/17/10 01-21-561	42242 PD DUES	300.00 300.00	
TEKLAB, INC 125988	11/17/10 52-43-539	42244 SR OTHER PROF SER	75.00 75.00	
TOM'S SUPERMARKET 5705 10/10	11/17/10 01-11-659	42246 AD OTHER GEN SUPP	7.52 7.52	
TOM'S PHARMACY OCT-BURROWS S	11/17/10 01-21-534	42245 PD MEDICAL	151.47 151.47	
TOM'S PHARMACY OCT-BURROWS, K	11/17/10 01-21-534	42245 PD MEDICAL	40.03 40.03	
TOM'S PHARMACY OCT-ELDEN, T	11/17/10 01-41-534 51-42-534 52-43-534 53-40-534	42245 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	22.07 2.21 6.62 4.41 8.83	
TOM'S PHARMACY OCT-JENKINS, M	11/17/10 01-41-534 51-42-534 52-43-534 53-40-534	42245 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	60.92 6.09 18.28 12.18 24.37	
TOM'S PHARMACY OCT-MOHR, J	11/17/10 01-41-534 51-42-534 52-43-534 53-40-534	42245 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	4.00 .40 1.20 .80 1.60	
TOM'S PHARMACY OCT-MOHR, L	11/17/10 01-41-534 51-42-534 52-43-537 53-40-534	42245 ST MEDICAL WR MEDICAL SR DATA PROCESSIN EL MEDICAL	180.27 18.03 54.08 36.05 72.11	
TOM'S PHARMACY	11/17/10	42245	24.15	

SYS DATE: 11/17/10
FROM: 10/17/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 838

SYS TIME: 10.10
[NB]

TO: 12/17/10

wednesday November 17, 2010

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
OCT-TOLAN,C	01-41-534	ST MEDICAL	2.42	
	51-42-534	WR MEDICAL	7.25	
	52-43-534	SR MEDICAL	4.83	
	53-40-534	EL MEDICAL	9.65	
TOM'S PHARMACY	11/17/10	42245	18.38	
OCT-TOLAN,H	01-41-534	ST MEDICAL	1.84	
	51-42-534	WR MEDICAL	5.51	
	52-43-534	SR MEDICAL	3.68	
	53-40-534	EL MEDICAL	7.35	
WALDEN ASSOCIATED TECHNOLOGIE	11/17/10	42247	1274.00	
1010-34	52-43-852	SR LIFT STA REP.	1274.00	
WATTS COPY SYSTEMS	11/17/10	42248	120.00	
193804	01-21-831	PD OFFICE EQUIPMT	120.00	
WATTS COPY SYSTEMS	11/17/10	42248	120.00	
207669	01-21-831	PD OFFICE EQUIPMT	120.00	
** TOTAL CHECKS ISSUED			11523.14	

SYS DATE: 11/17/10
FROM: 10/17/10

Village of Freeburg
A / P BOARD LIST
REGISTER # 839
Wednesday November 17, 2010

SYS TIME: 11:11
[NB]
PAGE 1

TO: 12/17/10

PAYABLE TO CHECK DATE CHECK NO AMOUNT
INV NO GL NO DESCRIPTION DIST
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COMMERCE BANK, NA AS TRUSTEE 11/17/10 123 79281.70
OCTOBER 2010 01-11-896 AD TIF FREEBURG C 79281.70

** TOTAL CHECKS ISSUED 79281.70

SYS DATE: 11/17/10
FROM: 10/17/10

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 840

SYS TIME: 14.55
[NB]

TO: 12/17/10

wednesday November 17, 2010

PAGE 1

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ADP - CHARGES #23-10	11/12/10	390	121.37	
	01-11-539	AD OTHER PROF SER	30.34	
	51-42-539	WR OTHER PROF SER	30.34	
	52-43-539	SR OTHER PROF SER	30.34	
	53-40-539	EL OTHER PROF SER	30.35	
CITIZENS- PAYROLL #23-'10	11/12/10	391	35395.72-	
	01-00-215	PR W/H FICA	3978.15-	
	01-00-216	PR W/H RETIREMENT	2200.48-	
	01-00-213	PR W/H FIT	5905.17-	
	01-00-214	PR W/H SIT	1595.01-	
	01-21-552	PD TELEPHONE	200.32-	
	01-11-552	AD TELEPHONE	65.00-	
	12-00-110	CASH - CITIZENS -	50.00-	
	51-00-110	CASH - CITIZENS -	4819.07-	
	52-00-110	CASH - CITIZENS -	3433.50-	
	53-00-110	CASH - CITIZENS -	13056.02-	
	53-40-552	EL TELEPHONE	83.00-	
	51-42-552	WR TELEPHONE	10.00-	
CITIZENS- PAYROLL #23-10	11/12/10	391	73360.07	
	01-21-421	PD REGULAR SALARI	17249.50	
	01-21-422	PD OVERTIME	312.20	
	01-21-425	PD PART-TIME SALA	576.00	
	01-21-426	PD LONGEVITY/EDUC	288.47	
	01-11-431	AD ELECTED SALARI	1516.67	
	01-11-421	AD REGULAR SALARI	1474.69	
	01-16-421	ZO REGULAR SALARI	282.81	
	01-41-421	ST REGULAR SALARI	8173.05	
	01-41-422	ST TEMPORARY SALA	676.50	
	12-23-421	ES REGULAR SALARI	50.00	
	01-00-110	CASH - CITIZEN -	50.00	
	51-42-421	WR REGULAR SALARI	4829.07	
	01-00-110	CASH - CITIZEN -	4819.07	
	52-43-421	SR REGULAR SALARI	3137.47	
	52-43-423	SR OVERTIME	296.03	
	01-00-110	CASH - CITIZEN -	3433.50	
	53-40-421	EL REGULAR SALARI	13139.02	
	01-00-110	CASH - CITIZEN -	13056.02	
CITIZENS - PAYROLL TAXES #23-'10	11/12/10	392	1641.05-	
	12-00-110	CASH - CITIZENS -	3.83-	
	51-00-110	CASH - CITIZENS -	369.42-	
	52-00-110	CASH - CITIZENS -	262.66-	
	53-00-110	CASH - CITIZENS -	1005.14-	
CITIZENS - PAYROLL TAXES	11/12/10	392	17119.79	

SYS DATE: 11/17/10
FROM: 10/17/10

VILLAGE OF FLOSSBURG
A / P B O A R D L I S T
REGISTER # 840
Wednesday November 17, 2010

[NB]

TO: 12/17/10

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
#23-10	01-00-215	PR W/H FICA	3978.15	
	01-00-213	PR W/H FIT	5905.17	
	01-00-214	PR W/H SIT	1595.01	
	01-21-453	PD UNEMPLOYMENT I	8.35	
	01-21-461	PD SOCIAL SECURIT	1365.54	
	01-21-461	PD SOCIAL SECURIT	44.06	
	01-11-461	AD SOCIAL SECURIT	116.03	
	01-11-461	AD SOCIAL SECURIT	112.85	
	01-41-453	ST UNEMPLOYMENT I	9.81	
	01-41-461	ST SOCIAL SECURIT	676.99	
	01-16-453	ZO UNEMPLOYMENT I	4.10	
	01-16-461	ZO SOCIAL SECURIT	21.63	
	12-23-461	ES SOCIAL SECURIT	3.83	
	01-00-110	CASH - CITIZEN -	3.83	
	51-42-461	WR SOCIAL SECURIT	369.42	
	01-00-110	CASH - CITIZEN -	369.42	
	52-43-461	SR SOCIAL SECURIT	262.66	
	01-00-110	CASH - CITIZEN -	262.66	
	53-40-461	EL SOCIAL SECURIT	1005.14	
	01-00-110	CASH - CITIZEN -	1005.14	

** TOTAL CHECKS ISSUED

53564.46

TO: 12/23/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ABITIBI CONSOLIDATED CORP. 1010-1048480	11/23/10 13-44-575	42249 GA RECYCLING	225.00	225.00
BLUE CROSS BLUE SHIELD OF ILL DECEMBER 2010	11/23/10 01-00-151 01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	42251 DUE FROM EMPLOYEE AD HEALTH INSURAN PD HEALTH INSURAN ST HEALTH INSURAN WR HEALTH INSURAN SR HEALTH INSURAN EL HEALTH INSURAN	19429.29 596.64 643.05 7731.04 1040.73 2051.10 1867.44 5499.29	
BLOMENKAMP JOHN MED 11/22 EMILI	11/23/10 01-21-534	42250 PD MEDICAL	20.00	20.00
BLOMENKAMP JOHN MED 11/22 JOHN	11/23/10 01-21-534	42250 PD MEDICAL	124.78	124.78
CAVANAUGH, TIMOTHY 7/24-11/07/10	11/23/10 01-11-562	42252 AD TRAVEL EXPENSE	105.04	105.04
ECKELS, GREGORY MED 11/22 GREG	11/23/10 01-41-534 51-42-534 52-43-534 53-40-534	42253 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	4.00 .40 1.20 .80 1.60	
ELDEN, ROBERT 2010 CLOTHING	11/23/10 53-40-471	42254 EL UNIFORM RENTAL	200.00	200.00
ELDEN, ROBERT MED 11/22 JUSTI	11/23/10 01-41-534 51-42-534 52-43-534 53-40-534	42254 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	2.58 .26 .77 .52 1.03	
ENGINEERED FLUID, INC S000629-IN	11/23/10 51-42-851	42255 WR INFRASTRUCTURE	1370.00	1370.00
FKG OIL I-0037800	11/23/10 01-41-655 52-43-655 53-40-655 51-42-655	42256 ST AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL WR AUTO FUEL/OIL	244.01 61.00 61.00 61.00 61.01	
FKG OIL	11/23/10	42256	594.15	

SYS DATE: 11/23/10
FROM: 10/23/10

A / P B O A R D L I S T
REGISTER # 841
Tuesday November 23, 2010

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TO: 12/23/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
I-0037800 PD	01-21-655	PD AUTO FUEL/OIL	594.15	
FLETCHER-REINHARDT CO. S1032805.001	11/23/10 53-40-620	42257 EL POWER PLANT PA	2550.00 2550.00	
FLETCHER-REINHARDT CO. S1034311.001	11/23/10 53-40-854	42257 EL SYSTEM EXPANSI	1710.00 1710.00	
GREEN MILL SERVICE STA. 11/22/10	11/23/10 01-41-655 51-42-655 52-43-655 53-40-655	42258 ST AUTO FUEL/OIL WR AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL	285.93 71.48 71.48 71.48 71.49	
HTC TELEPHONE COMPANY HTC-11/11/10	11/23/10 01-11-552 01-21-552 53-40-552 52-43-552	42259 AD TELEPHONE PD TELEPHONE EL TELEPHONE SR TELEPHONE	6.66 2.63 2.75 1.25 .03	
KASPER, RANDY MED 11/22 RANDY	11/23/10 53-40-534	42260 EL MEDICAL	133.45 133.45	
KRAMER, EUGENE 11/15/10	11/23/10 01-11-913	42261 AD COMMUNITY RELA	67.31 67.31	
KRAMPER, JANE MED 11/23 JANE	11/23/10 01-11-534 51-42-534 52-43-534 53-40-534	42262 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	103.00 20.60 20.60 20.60 41.20	
MIDWEST METER, INC. 0022152-IN	11/23/10 51-42-843 52-43-843	42263 WR RADIO READ MET SR RADIO READ MET	9648.00 4824.00 4824.00	
POLSON, JULIE DEN/VIS JULIE	11/23/10 01-11-534 51-42-534 52-43-534 53-40-534	42264 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	80.40 16.08 16.08 16.08 32.16	
POLSON, JULIE DEN/VIS KURT	11/23/10 01-11-534 51-42-534 52-43-534 53-40-534	42264 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	39.60 7.92 7.92 7.92 15.84	

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Village of Freeburg
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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
POLSON, JULIE JPOLSON 11/19	11/23/10 01-11-559 01-11-562	42264 AD RECORDING FEES AD TRAVEL EXPENSE	65.05 60.00 5.05	
POLSON, JULIE MED 11/23 JULIE	11/23/10 01-11-534 51-42-534 52-43-534 53-40-534	42264 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	1150.99 230.20 230.20 230.20 460.39	
POLSON, JULIE MED 11/23 KEVIN	11/23/10 01-11-534 51-42-534 52-43-534 53-40-534	42264 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	246.67 49.33 49.33 49.33 98.68	
POLSON, JULIE MED 11/23 KURT	11/23/10 01-11-534 51-42-534 52-43-534 53-40-534	42264 AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	130.24 26.05 26.05 26.05 52.09	
SBJ TOOLS, INC/CORNWELL 31918	11/23/10 01-21-612	42265 PD SUPPLIES, EQUI	76.77 76.77	
SCHUTZENHOFER, MICHAEL MED 11/23 ADAM	11/23/10 01-21-534	42266 PD MEDICAL	107.10 107.10	
SCHUTZENHOFER, MICHAEL MED 11/23 EMMA	11/23/10 01-21-534	42266 PD MEDICAL	166.34 166.34	
T & R ELECTRIC SUPPLY CO 114043	11/23/10 53-40-851	42267 EL UTILITY SYS PR	4099.00 4099.00	
WOODRUFF JR, MELVIN MED 11/22 KIM	11/23/10 01-21-534	42268 PD MEDICAL	82.00 82.00	
WOODRUFF JR, MELVIN MED 11/22 MEL	11/23/10 01-21-534	42268 PD MEDICAL	108.29 108.29	
** TOTAL CHECKS ISSUED			43175.65	

SYSDATE: 12/01/10
FROM: 11/01/10

VILLAGE OF FREDERICK
A / P B O A R D L I S T
REGISTER # 842

SYSDATE: 12/01/10
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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
BARNES HENRY MEISENHEIMER 1019.194	12/01/10 53-40-532	42269 EL ENGINEERING	1421.55	1421.55
BHMG SERVICE CORPORATION 1019SC.139	12/01/10 53-40-851	42270 EL UTILITY SYS PR	758.36	758.36
CHRIST BROS. PRODUCTS LLC 4973	12/01/10 51-42-851	42271 WR INFRASTRUCTURE	293.13	293.13
CLEAN THE UNIFORM CO HIGHLAND 31254428	12/01/10 51-42-471 52-43-471 53-40-471	42272 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	160.06	53.35 53.35 53.36
CLEAN THE UNIFORM CO HIGHLAND 31256568	12/01/10 51-42-471 52-43-471 53-40-471	42272 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	160.06	53.35 53.35 53.36
CLEAN THE UNIFORM CO HIGHLAND 31258670	12/01/10 51-42-471 52-43-471 53-40-471	42272 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	160.06	53.35 53.35 53.36
CLEAN THE UNIFORM CO HIGHLAND 31260786	12/01/10 51-42-471 52-43-471 53-40-471	42272 WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	160.06	53.35 53.35 53.36
ECKELS, GREGORY MED 11/30 VICKI	12/01/10 01-41-534 51-42-534 52-43-534 53-40-534	42274 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	726.00	72.60 217.80 145.20 290.40
ELDEN, ROBERT DENT/VIS TERRY	12/01/10 01-41-534 51-42-537 52-43-534 53-40-534	42275 ST MEDICAL WR DATA PROCESSIN SR MEDICAL EL MEDICAL	47.90	4.79 14.37 9.58 19.16
ELDEN, ROBERT MED 11/30 BOB	12/01/10 01-41-534 51-42-534 52-43-534 53-40-534	42275 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	10.00	1.00 3.00 2.00 4.00

TO: 12/01/10

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
ELDEN, ROBERT MED 11/30 TERRY	12/01/10 01-41-534 51-42-534 52-43-534 53-40-534	42275 ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	1.10	.11 .33 .22 .44
FIA CARD SERVICES NOV 2010	12/01/10 51-42-851	42276 WR INFRASTRUCTURE	55.27	55.27
FIA CARD SERVICES NOVEMBER '10	12/01/10 01-11-651 01-21-651 51-42-651 52-43-651 53-40-651	42276 AD OFFICE SUPPLIE PD OFFICE SUPPLIE WR OFFICE SUPPLIE SR OFFICE SUPPLIE EL OFFICE SUPPLIE	711.08	123.88 166.44 140.25 140.25 140.26
DEARBORN NATIONAL FP28868 DEC2010	12/01/10 01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	42273 AD HEALTH INSURAN PD HEALTH INSURAN ST HEALTH INSURAN WR HEALTH INSURAN SR HEALTH INSURAN EL HEALTH INSURAN	320.98	9.81 132.35 16.67 32.37 29.42 100.36
FREEBURG PRINTING & PUBLISHING 80284	12/01/10 53-40-553	42277 EL PUBLISH, ADVERT	29.60	29.60
GREEN MILL SERVICE STA. 11/29/10	12/01/10 01-41-655 51-42-655 52-43-655 53-40-655	42278 ST AUTO FUEL/OIL WR AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL	146.39	36.60 36.60 36.60 36.59
HD SUPPLY UTILITIES LTD. 1596413-01	12/01/10 53-40-851	42279 EL UTILITY SYS PR	1234.50	1234.50
HD SUPPLY UTILITIES LTD. 1599738-00	12/01/10 53-40-851	42279 EL UTILITY SYS PR	411.50	411.50
HD SUPPLY UTILITIES LTD. 1599738-01	12/01/10 53-40-851	42279 EL UTILITY SYS PR	411.50	411.50
ILL DEPT OF AGRICULTURE 2011 LICENSE	12/01/10 01-41-539	42280 ST OTHER PROF SER	75.00	75.00
JERRY'S TRK & ATO BDY INC	12/01/10	42281	150.00	

DATE: 12/01/10

FROM: 11/01/10

Village of Peabody
A / P B O A R D L I S T

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
10/05/10	01-21-513	PD SERVICES, VEHI	150.00	
KASPER, RANDY NED 11/30 RANDY	12/01/10 53-40-534	42282 EL MEDICAL	109.00	109.00
SHAFFERS TIRE SERVICE 28469	12/01/10 01-21-513	42283 PD SERVICES, VEHI	25.00	25.00
SHAFFERS TIRE SERVICE 28482	12/01/10 01-21-513	42283 PD SERVICES, VEHI	25.00	25.00
SHAFFERS TIRE SERVICE 28488	12/01/10 01-21-513	42283 PD SERVICES, VEHI	12.00	12.00
WASTE MANAGEMENT OF ST LOUIS 4970996-1841-3	12/01/10 13-44-573	42284 GA GARBAGE DISPOS	14201.10	14201.10
WEILMUENSTER LAW GROUP, 00-028 10/10	P.C. 12/01/10 01-11-533 01-16-533 01-21-533 51-42-533 52-43-533 53-40-533	42285 AD LEGAL ZO LEGAL PD LEGAL WR LEGAL SR LEGAL EL LEGAL	1786.05	29.40 147.00 1447.95 53.90 53.90 53.90
WEILMUENSTER LAW GROUP, 07-040-NOV	P.C. 12/01/10 01-16-533	42285 ZO LEGAL	58.80	58.80
WEILMUENSTER LAW GROUP, 07-044-NOV	P.C. 12/01/10 01-16-533	42285 ZO LEGAL	58.80	58.80
WEILMUENSTER LAW GROUP, 10-011-NOV	P.C. 12/01/10 51-42-533 52-43-533 53-40-533	42285 WR LEGAL SR LEGAL EL LEGAL	793.80	264.60 264.60 264.60
WIRELESS USA 176994	12/01/10 01-21-512	42286 PD SERVICES, EQUI	345.00	345.00
** TOTAL CHECKS ISSUED			24858.65	

INVESTMENT NUMBER	PURCHASE DATE	MATURITY DATE	ACCOUNT NUMBER	PRINCIPAL	INTEREST RATE	INVESTMENT PERIOD	EXPECTED INTEREST	PRINCIPAL PAID BACK	INTEREST RECEIVED	TOTAL DUE
01-001 GEN - 7 YR CD CITIZENS	01/09/09	01/09/16	01-00-116 INVESTMENT-CERT. OF DEPOSIT	20500.00	4.5000	7 (Y)	.00	.00	26957.50	
01-002 GEN - 7 YR CD CITIZENS	03/09/10	03/09/17	01-00-116 INVESTMENT-CERT. OF DEPOSIT	20107.61	3.5100	7 (Y)	.00	.00	25048.04	
15-001 MFT - 7 YR CD CITIZENS	01/09/09	01/09/16	15-00-116 INVESTMENT-CERT. OF DEPOSIT	62000.00	4.5000	7 (Y)	.00	.00	81530.00	
15-002 MFT - 7 YR CD CITIZENS	03/09/10	03/09/17	15-00-116 INVESTMENT-CERT. OF DEPOSIT	62000.00	3.5100	7 (Y)	.00	.00	77233.40	
20-001 IMPACT - 5 YR CD MIDLAND STATES BANK	06/28/10	06/28/15	20-00-116 INVESTMENT - CERTIFICATE OF DEPO	17264.75	2.9660	5 (Y)	.00	.00	19825.11	
51-001 WR - 7 YR CD NO PENALTY CITIZENS	01/09/09	01/09/16	51-00-116 INVESTMENT - CERT OF DEPOSIT	13500.00	4.5000	7 (Y)	.00	.00	17752.50	
51-002 WR - 7 YR CD CITIZENS	03/09/10	03/09/17	51-00-116 INVESTMENT - CERT OF DEPOSIT	13500.00	3.5100	7 (Y)	.00	.00	16816.95	
51-003 WR - 3 YR CD NO PENALTY CITIZENS	10/03/08	10/03/11	51-00-116 INVESTMENT - CERT OF DEPOSIT	60000.00	4.2500	3 (Y)	.00	.00	67650.00	
52-001 SR - 7 YR CD CITIZENS	03/09/10	03/09/17	52-00-116 INVESTMENT - CERT OF DEPOSIT	47156.00	3.5100	7 (Y)	.00	.00	58742.22	
52-002 SR - 7 YR CD NO PENALTY CITIZENS	01/09/09	01/09/16	52-00-116 INVESTMENT - CERT OF DEPOSIT	47500.00	4.5000	7 (Y)	.00	.00	62462.50	
52-003 SR - 3 YR CD NO PENALTY CITIZENS	10/03/08	10/03/11	52-00-116 INVESTMENT - CERT OF DEPOSIT	40000.00	4.2500	3 (Y)	.00	.00	45100.00	
53-001 EL - 7 YR CD NO PENALTY CITIZENS	01/09/09	01/09/16	53-00-116 INVESTMENT - CERT OF DEPOSIT	454500.00	4.5000	7 (Y) 1	.00	.00	597667.50	
53-002 EL 7 YR CD CITIZENS	03/09/10	03/09/17	53-00-116 INVESTMENT - CERT OF DEPOSIT	454500.00	3.5100	7 (Y) 1	.00	.00	566170.65	

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)	.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)	.00	.00	60400.00	
	ELECTRIC - 4 YR NO PENALT		INVESTMENT - CERT OF DEPOSIT							
	CITIZENS									
53-005	08/09/10	08/09/17	53-00-116	100000.00	2.9700	7 (Y)	.00	.00	120790.00	
	ELECTRIC - 7 YR CD		INVESTMENT - CERT OF DEPOSIT							
	CITIZENS									
16	INVESTMENTS	TOTALS:		=====			=====	=====	=====	=====
				1742528.36			417318.01	.00	.00	2159846.37

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	REVENUE				
01-00-301	AD - DISCOUNTS	\$44.34	\$.00	\$21.37	.00
01-00-303	PD REIMBURSED COST-SALARIES/P	\$.00	\$.00	\$155.07	.00
01-00-311	PROPERTY TAX	\$102,055.94	\$107,744.00	\$59,668.13	55.37
01-00-312	AD POL PROTECTION TX	\$26,575.19	\$28,004.00	\$15,526.11	55.44
01-00-314	AD IMRF	\$117,253.67	\$118,937.00	\$68,554.01	57.63
01-00-315	AD SIMPLIFIED TELECOMMUNICATION	\$142,950.95	\$140,000.00	\$88,777.24	63.41
01-00-318	AD ELEC FRANCHISE FEE	\$201,147.33	\$197,042.00	\$149,842.60	76.04
01-00-320	AD SOLICITORS LICENSE	\$340.00	\$100.00	\$490.00	490.00
01-00-321	AD LIQUOR LICENSES	\$4,670.00	\$4,000.00	\$350.00	8.75
01-00-323	AD BUSINESS LICENSES	\$1,550.00	\$1,200.00	\$1,280.00	106.66
01-00-325	AD FRANCHISE LICENSES	\$19,071.32	\$20,000.00	\$12,942.57	64.71
01-00-326	AD PEDDLERS LICENSE	\$.00	\$50.00	\$.00	.00
01-00-327	AD COIN OPR MACH LIC	\$2,014.65	\$2,000.00	\$440.00	22.00
01-00-328	AD RAFFLE LICENSE	\$24.00	\$20.00	\$22.00	110.00
01-00-331	AD BUILDING PERMITS	\$31,260.56	\$32,000.00	\$24,198.84	75.62
01-00-332	AD AREA BULK VAR PERM	\$875.00	\$500.00	\$250.00	50.00
01-00-333	AD AMENDMENT	\$.00	\$125.00	\$.00	.00
01-00-334	AD FENCE PERMIT	\$135.00	\$100.00	\$150.00	150.00
01-00-335	AD WRECKING PERMIT	\$30.00	\$40.00	\$70.00	175.00
01-00-336	AD SIGN PERMIT	\$100.00	\$100.00	\$15.00	15.00
01-00-338	AD SPECIAL USE PERMIT	\$125.00	\$125.00	\$.00	.00
01-00-339	AD OTHER PERMITS	\$25.00	\$25.00	\$.00	.00
01-00-341	AD STATE INCOME TAX	\$233,931.97	\$265,458.00	\$181,810.58	68.48
01-00-342	AD REPLACEMENT TAX	\$5,428.97	\$5,000.00	\$3,871.69	77.43
01-00-344	AD GRANTS	\$.00	\$2,850.00	\$2,850.00	100.00
01-00-345	AD SALES TAX	\$371,738.55	\$331,330.00	\$232,310.58	70.11
01-00-346	AD ROAD & BRIDGE TAX	\$78,802.12	\$80,000.00	\$45,617.79	57.02
01-00-349	AD LOCAL USE TAX	\$46,917.37	\$45,000.00	\$27,233.58	60.51
01-00-350	AD RETURN CHECK FEE	\$340.00	\$300.00	\$300.00	100.00
01-00-351	AD COURT FINES	\$17,446.38	\$18,000.00	\$7,062.40	39.23
01-00-352	AD PARKING FINES	\$.00	\$.00	\$25.00	.00
01-00-370	AD ACCIDENT REPORT SALES	\$230.00	\$250.00	\$255.00	102.00
01-00-371	AD MAP, ZON ORD SALE	\$20.00	\$20.00	\$.00	.00
01-00-372	AD COPY WK, LAMINATG	\$45.75	\$50.00	\$59.75	119.50
01-00-373	AD POSTAGE	\$.85	\$.00	\$6.68	.00
01-00-379	AD OTHER SERV CHARGES	\$42.00	\$.00	\$82.00	.00
01-00-381	AD INTEREST INCOME	\$3,262.42	\$3,200.00	\$1,036.07	32.37
01-00-384	AD SPECTRA SITE LEASE	\$7,935.00	\$7,935.00	\$5,290.00	66.66
01-00-385	AD GRANTS	\$.00	\$245,000.00	\$.00	.00
01-00-386	AD T.I.F./FREEBURG CENTER	\$195,788.00	\$195,788.00	\$101,158.95	51.66
01-00-388	AD POL DUI - VEHICLE FUND	\$2,759.50	\$2,500.00	\$1,518.85	60.75
01-00-389.1	AD POLICE DONATIONS	\$.01	\$500.00	\$500.00	100.00
01-00-389.2	AD POL RESTITUTION DUI	\$1,476.75	\$1,000.00	\$523.25	52.32
01-00-389.6	AD POLICE CANINE	\$220.00	\$250.00	\$150.00	60.00
01-00-389.7	AD TOBACCO COMPLIANCE GRANT	\$1,100.00	\$1,100.00	\$1,100.00	100.00
01-00-391	AD PROCEEDS FIXED ASSET SALE	\$50.00	\$500.00	\$.00	.00
01-00-394	AD PROCEEDS - LOT SALE IP	\$.00	\$10,000.00	\$.00	.00
01-00-395	AD REFUNDS, REIMBMTS	\$84.00	\$50.00	\$.00	.00
01-00-395.1	ST REIMBURSEMENTS/SUPPLIES	\$206.46	\$500.00	\$254.80	50.96
01-00-399	AD INTERFUND TRANSFER	\$.00	\$20,000.00	\$.00	.00
01-00-400	AD BATEMAN RESTITUTION	\$100.00	\$100.00	\$.00	.00
REVENUE DEPARTMENT 00		\$1,618,174.05	\$1,888,793.00	\$1,035,769.91	54.83

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	ADMINISTRATIVE				
01-11-421	AD REGULAR SALARIES	\$40,892.09	\$37,888.00	\$25,058.26	66.13
01-11-426	AD EMPLOYEE BONUSES	\$1,145.78	\$1,145.00	\$.00	.00
01-11-431	AD ELECTED SALARIES	\$31,862.92	\$10,620.00	\$6,171.56	58.11
01-11-451	AD HEALTH INSURANCE	\$7,215.56	\$8,350.00	\$4,527.54	54.22
01-11-453	AD UNEMPLOYMENT INSURANCE	\$134.29	\$151.00	\$25.30	16.75
01-11-454	AD WORKERS COMPENSATION	\$737.92	\$750.00	\$.00	.00
01-11-461	AD SOCIAL SECURITY	\$5,653.22	\$3,879.00	\$2,390.00	61.61
01-11-462	AD IMRF	\$3,322.30	\$4,255.00	\$2,258.84	53.08
01-11-511	AD SERVICES, BUILDING	\$.00	\$500.00	\$.00	.00
01-11-512	AD SERVICES, EQUIPMT	\$475.33	\$500.00	\$513.75	102.75
01-11-519	AD SERVICES, OTHER	\$493.00	\$500.00	\$261.90	52.38
01-11-531	AD ACCOUNTING	\$1,995.00	\$2,000.00	\$.00	.00
01-11-533	AD LEGAL	\$10,913.80	\$6,000.00	\$5,564.49	92.74
01-11-534	AD MEDICAL	\$4,837.76	\$5,000.00	\$2,946.37	58.92
01-11-536	AD JANITORIAL	\$163.89	\$250.00	\$32.77	13.10
01-11-539	AD OTHER PROF SERVICES	\$10,634.08	\$5,000.00	\$1,726.95	34.53
01-11-551	AD POSTAGE	\$1,394.74	\$1,500.00	\$759.04	50.60
01-11-552	AD TELEPHONE	\$5,569.65	\$6,000.00	\$3,206.08	53.43
01-11-553	AD PUBLISHING, ADVERTMT	\$137.20	\$250.00	\$45.60	18.24
01-11-554	AD PRINTING, COPYING	\$.00	\$100.00	\$.00	.00
01-11-559	AD RECORDING FEES	\$679.05	\$650.00	\$396.00	60.92
01-11-561	AD DUES	\$75.00	\$75.00	\$70.00	93.33
01-11-562	AD TRAVEL EXPENSE	\$1,642.63	\$1,750.00	\$1,075.24	61.44
01-11-563	AD TRAINING/COMP CLASSES	\$996.00	\$1,000.00	\$162.50	16.25
01-11-565	AD PUBLICATIONS	\$38.00	\$100.00	\$.00	.00
01-11-571	AD UTILITIES	\$5,513.63	\$6,000.00	\$3,716.77	61.94
01-11-591	AD LIABILITY INSURANCE	\$3,869.27	\$4,000.00	\$.00	.00
01-11-592	AD GENERAL INSURANCE	\$1,859.72	\$2,000.00	\$.00	.00
01-11-611	AD SUPPLIES, BUILDING	\$362.75	\$750.00	\$39.94	5.32
01-11-612	AD SUPPLIES, EQUIPMT	\$824.61	\$500.00	\$.00	.00
01-11-619	AD SUPPLIES, OTHER	\$208.77	\$250.00	\$334.52	133.80
01-11-651	AD OFFICE SUPPLIES	\$3,871.52	\$4,000.00	\$1,067.96	26.69
01-11-652	AD OPERATING SUPPLIES	\$445.41	\$500.00	\$173.96	34.79
01-11-659	AD OTHER GEN SUPPLIES	\$148.92	\$200.00	\$143.48	71.74
01-11-835	AD EQUIPMENT, COMP	\$.00	\$1,500.00	\$1,554.65	103.64
01-11-896	AD TIF FREEBURG CENTER	\$176,253.09	\$245,788.00	\$261,410.02	106.35
01-11-913	AD COMMUNITY RELATIONS	\$524.16	\$500.00	\$219.81	43.96
01-11-922	AD MISC	\$34,017.99	\$250.00	\$.00	.00
01-11-955	AD REFUNDS (Real Estate Taxes)	\$5,873.32	\$4,500.00	\$6,377.58	141.72
01-11-959	AD INTERFUND TRANSFER (Pool)	\$.00	\$25,010.00	\$.00	.00
EXPENSE DEPARTMENT 11		\$364,782.37	\$393,961.00	\$332,230.88	84.33

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	ZONING				
01-16-421	ZO REGULAR SALARIES	\$14,560.00	\$7,280.00	\$5,504.82	75.61
01-16-431	ZO SALARIES, APPOINTED	\$1,266.70	\$1,500.00	\$570.00	38.00
01-16-453	ZO UNEMPLOYMENT INSURANCE	\$182.82	\$100.00	\$79.82	79.82
01-16-454	ZO WORKERS COMPENSATION	\$552.52	\$300.00	\$.00	.00
01-16-461	ZO SOCIAL SECURITY	\$1,219.43	\$619.00	\$464.72	75.07
01-16-462	ZO RETIREMENT	\$1,512.30	\$.00	\$298.72	.00
01-16-532	ZO ENGINEERING	\$3,100.75	\$3,000.00	\$798.75	26.62
01-16-533	ZO LEGAL	\$7,888.27	\$8,000.00	\$4,097.66	51.22
01-16-535	ZO COUNTY INSPECTIONS	\$15,404.69	\$16,000.00	\$5,661.90	35.38
01-16-539	ZO OTHER PROF SERVICES	\$.00	\$250.00	\$.00	.00
01-16-553	ZO PUBLISHING, ADVERTMT	\$628.60	\$650.00	\$155.20	23.87
01-16-557	ZO RECORDING EASEMT	\$.00	\$100.00	\$.00	.00
01-16-651	ZO OFFICE SUPPLIES	\$176.07	\$250.00	\$35.95	14.38
01-16-653	ZO MAPPING	\$.00	\$2,000.00	\$3,195.25	159.76
EXPENSE DEPARTMENT 16		\$46,492.15	\$40,049.00	\$20,862.79	52.09

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	POLICE DEPARTMENT				
01-21-421	PD REGULAR SALARIES	\$447,427.43	\$447,675.00	\$293,409.39	65.54
01-21-422	PD OVERTIME	\$32,101.50	\$14,000.00	\$7,607.02	54.33
01-21-423	PD HOLIDAY OVERTIME	\$24,044.34	\$24,000.00	\$8,683.11	36.17
01-21-425	PD PART-TIME SALARIES	\$8,064.00	\$6,000.00	\$6,228.00	103.80
01-21-426	PD LONGEVITY/EDUCATION	\$6,700.20	\$7,000.00	\$4,565.52	65.22
01-21-451	PD HEALTH INSURANCE	\$81,086.74	\$90,000.00	\$71,297.46	79.21
01-21-453	PD UNEMPLOYMENT INSURANCE	\$1,876.59	\$1,919.00	\$263.06	13.70
01-21-454	PD WORKERS COMPENSATION	\$22,079.95	\$23,000.00	\$0.00	.00
01-21-461	PD SOCIAL SECURITY	\$39,654.33	\$39,663.00	\$24,921.95	62.83
01-21-462	PD RETIREMENT	\$53,098.86	\$55,439.00	\$38,040.65	68.61
01-21-471	PD UNIFORM ALLOWANCE	\$9,735.44	\$6,500.00	\$1,196.59	18.40
01-21-511	PD MAINT BUILDING	\$14.99	\$250.00	\$5.48	2.19
01-21-512	PD SERVICES, EQUIPMT	\$818.84	\$1,500.00	\$871.28	58.08
01-21-513	PD SERVICES, VEHICLE	\$17,273.76	\$15,000.00	\$8,457.99	56.38
01-21-533	PD LEGAL	\$20,450.01	\$8,000.00	\$7,265.25	90.81
01-21-534	PD MEDICAL	\$40,095.41	\$45,000.00	\$28,132.95	62.51
01-21-536	PD JANITORIAL	\$442.73	\$500.00	\$103.57	20.71
01-21-538	PD DISPATCHING SERVICE	\$33,260.88	\$38,026.00	\$26,938.36	70.84
01-21-539	PD OTHER PROF SERVICES	\$7,187.64	\$6,500.00	\$7,047.12	108.41
01-21-551	PD POSTAGE	\$71.69	\$200.00	\$28.58	14.29
01-21-552	PD TELEPHONE	\$4,420.19	\$4,000.00	\$4,142.75	103.56
01-21-554	PD PRINTING, COPYING	\$506.78	\$600.00	\$266.00	44.33
01-21-561	PD DUES	\$1,735.00	\$1,800.00	\$385.00	21.38
01-21-563	PD TRAINING	\$1,008.88	\$1,500.00	\$1,422.79	94.85
01-21-571	PD UTILITIES	\$3,675.74	\$4,000.00	\$2,477.84	61.94
01-21-592	PD GENERAL INSURANCE	\$14,400.56	\$15,000.00	\$0.00	.00
01-21-611	PD SUPPLIES, BUILDING	\$38.97	\$150.00	\$0.00	.00
01-21-612	PD SUPPLIES, EQUIPMT	\$935.35	\$1,000.00	\$304.29	30.42
01-21-613	PD SUPPLIES, VEHICLE	\$1,178.80	\$1,000.00	\$593.15	59.31
01-21-651	PD OFFICE SUPPLIES	\$1,500.18	\$1,500.00	\$324.17	21.61
01-21-652	PD OPERATING SUPPLIES	\$1,542.20	\$1,500.00	\$552.95	36.86
01-21-655	PD AUTO FUEL/OIL	\$22,729.48	\$25,000.00	\$17,355.38	69.42
01-21-670	PD POLICE CANINE	\$462.37	\$250.00	\$225.22	90.08
01-21-711	EL FUND LOAN REPAYMENT	\$0.00	\$6,667.00	\$0.00	.00
01-21-831	PD OFFICE EQUIPMT (COPIER)	\$1,440.00	\$1,440.00	\$600.00	41.66
01-21-833	PD PROTECTIVE VESTS	\$0.00	\$1,200.00	\$0.00	.00
01-21-834	PD COMPUTER SOFTWARE	\$240.38	\$2,500.00	\$2,428.00	97.12
01-21-835	PD TOBACCO COMPLIANCE GRANT	\$103.00	\$1,100.00	\$128.85	11.71
01-21-841	PD VEHICLES	\$0.00	\$20,000.00	\$0.00	.00
01-21-959	PD INTERFUND TRANSFER (ESDA)	\$0.00	\$1,400.00	\$0.00	.00
EXPENSE DEPARTMENT 21		\$901,403.21	\$921,779.00	\$566,269.72	61.43

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	STREETS AND ALLEYS				
01-41-421	ST REGULAR SALARIES	\$149,814.68	\$105,162.00	\$89,069.31	84.69
01-41-422	ST TEMPORARY SALARIES	\$4,646.75	\$3,750.00	\$3,362.44	89.66
01-41-423	ST OVERTIME	\$4,086.69	\$2,000.00	\$643.00	32.15
01-41-451	ST HEALTH INSURANCE	\$12,011.90	\$13,522.00	\$9,499.93	70.25
01-41-453	ST UNEMPLOYMENT INSURANCE	\$1,200.04	\$1,190.00	\$237.89	19.99
01-41-454	ST WORKERS COMPENSATION	\$23,101.50	\$24,000.00	\$.00	.00
01-41-461	ST SOCIAL SECURITY	\$11,996.55	\$9,000.00	\$7,417.34	82.41
01-41-462	ST RETIREMENT	\$18,848.55	\$12,260.00	\$12,311.72	100.42
01-41-512	ST SERVICES, EQUIPMT	\$843.39	\$1,000.00	\$1,187.23	118.72
01-41-513	ST SERVICES, VEHICLE	\$1,956.24	\$2,500.00	\$2,087.98	83.51
01-41-515	ST MAINT SERVICE/SIGNAL LIGHT	\$1,280.00	\$1,500.00	\$.00	.00
01-41-517	ST SERVICES, MOWING	\$1,432.00	\$1,500.00	\$706.00	47.06
01-41-533	ST LEGAL	\$31.00	\$.00	\$233.00	.00
01-41-534	ST MEDICAL	\$2,875.89	\$3,750.00	\$1,642.19	43.79
01-41-539	ST OTHER PROF SERVICES	\$883.50	\$1,000.00	\$565.00	56.50
01-41-553	ST PUBLISHING, ADVERTMT	\$11.90	\$75.00	\$23.20	30.93
01-41-554	ST PRINTING, COPYING	\$.00	\$100.00	\$.00	.00
01-41-557	ST RECORDING FEES	\$37.00	\$150.00	\$.00	.00
01-41-562	ST TRAVEL EXPENSE	\$15.00	\$250.00	\$.00	.00
01-41-571	ST UTILITIES	\$1,262.33	\$1,500.00	\$554.13	36.94
01-41-591	ST LIABILITY INSURANCE	\$6,682.60	\$7,000.00	\$.00	.00
01-41-592	ST GENERAL INSURANCE	\$371.45	\$400.00	\$.00	.00
01-41-593	ST RENTALS	\$230.00	\$1,500.00	\$.00	.00
01-41-612	ST SUPPLIES, EQUIPMT	\$4,750.52	\$5,000.00	\$2,938.74	58.77
01-41-613	ST SUPPLIES, VEHICLE	\$2,304.72	\$4,000.00	\$315.19	7.87
01-41-614	ST SUPPLIES, STREET	\$10,247.59	\$10,000.00	\$9,509.86	95.09
01-41-615	ST SIDEWALK MATERIAL SUPPLIES	\$3,003.53	\$2,000.00	\$41.97	2.09
01-41-616	ST SUPPLIES, CULVERT	\$.00	\$.00	\$421.90CR	.00
01-41-617	ST SNOW REMOVAL	\$11,737.15	\$10,000.00	\$157.00	1.57
01-41-652	ST OPERATING SUPPLIES	\$662.26	\$1,000.00	\$1,270.63	127.06
01-41-653	ST SMALL TOOLS	\$285.65	\$500.00	\$.00	.00
01-41-655	ST AUTO FUEL/OIL	\$13,163.36	\$14,000.00	\$3,581.45	25.58
01-41-656	ST CHEMICALS	\$9,934.27	\$4,000.00	\$4,658.16	116.45
01-41-659	ST OTHER GEN SUPPLIES	\$16.38	\$250.00	\$51.75	20.70
01-41-831	ST EQUIP (SKID STEER)	\$2,820.96	\$940.00	\$940.32	100.03
01-41-844	ST LEAF MACHINE	\$.00	\$2,850.00	\$2,850.00	100.00
01-41-890	ST OTHER IMPROVEMENTS	\$3,763.47	\$2,500.00	\$1,460.33	58.41
01-41-892	ST-GRANT- SAFE ROUTE TO SCHOOL	\$.00	\$245,000.00	\$4,066.50	1.65
EXPENSE DEPARTMENT 41		\$306,308.82	\$495,149.00	\$160,960.36	32.50
REVENUE FUND 01		\$1,618,174.05	\$1,888,793.00	\$1,035,769.91	54.83
EXPENSE FUND 01		\$1,618,986.55	\$1,850,938.00	\$1,080,323.75	58.36
NET INCOME/LOSS FUND 01		\$812.50	\$37,855.00	\$44,553.84CR	0
NET INCOME/LOSS FUND 01		\$812.50	\$37,855.00	\$44,553.84CR	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
11	AUDIT REVENUES				
11-00-316	AU AUDIT TAX	\$5,688.69	\$5,944.00	\$3,296.37	55.45
REVENUE DEPARTMENT 00		\$5,688.69	\$5,944.00	\$3,296.37	55.45

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
11	AUDIT				
	EXPENSES				
11-11-531	AU ACCOUNTING	\$5,700.00	\$5,900.00	\$.00	.00
EXPENSE DEPARTMENT 11		\$5,700.00	\$5,900.00	\$.00	0
REVENUE FUND 11		\$5,688.69	\$5,944.00	\$3,296.37	55.45
EXPENSE FUND 11		\$5,700.00	\$5,900.00	\$.00	0
NET INCOME/LOSS FUND 11		\$11.31	\$44.00	\$3,296.37	0
NET INCOME/LOSS FUND 11		\$11.31	\$44.00	\$3,296.37	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
12	ESDA FUND REVENUES				
12-00-315	ESDA TAX	\$1,528.23	\$1,559.00	\$907.70	58.22
12-00-399	ES INTERFUND TRANSFER	\$.00	\$1,400.00	\$.00	.00
REVENUE DEPARTMENT 00		\$1,528.23	\$2,959.00	\$907.70	30.67

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
12	ESDA FUND				
	EXPENSES				
12-23-421	ES REGULAR SALARIES	\$1,300.00	\$1,300.00	\$850.00	65.38
12-23-461	ES SOCIAL SECURITY	\$99.58	\$100.00	\$65.11	65.11
12-23-512	ES SERVICES, EQUIPMT	\$.00	\$100.00	\$.00	.00
12-23-563	ES TRAINING	\$390.00	\$650.00	\$254.19	39.10
12-23-565	ES PUBLICATIONS	\$73.95	\$100.00	\$83.95	83.95
12-23-612	ES SUPP/EQUIPMT/BAT/PATC	\$165.82	\$200.00	\$.00	.00
12-23-619	ES OTHER MAINT SUPPLIES	\$.00	\$.00	\$59.97	.00
12-23-652	ES OPERATING SUPPLIES	\$.00	\$250.00	\$19.99	7.99
12-23-831	ES EQUIPMENT, PAGERS	\$209.96	\$250.00	\$159.96	63.98
EXPENSE DEPARTMENT 23		\$2,239.31	\$2,950.00	\$1,493.17	50.61
REVENUE FUND 12		\$1,528.23	\$2,959.00	\$907.70	30.67
EXPENSE FUND 12		\$2,239.31	\$2,950.00	\$1,493.17	50.61
NET INCOME/LOSS FUND 12		\$711.08	\$9.00	\$585.47CR	0
NET INCOME/LOSS FUND 12		\$711.08	\$9.00	\$585.47CR	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
13	GARBAGE FUND REVENUES				
13-00-353	GA PENALTIES	\$2,167.16	\$2,250.00	\$1,392.06	61.86
13-00-368	GA COLLECTION	\$179,059.99	\$188,240.00	\$121,595.31	64.59
REVENUE DEPARTMENT 00		\$181,227.15	\$190,490.00	\$122,987.37	64.56

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
13	GARBAGE FUND				
	EXPENSES				
13-44-551	GA POSTAGE	\$1,437.24	\$1,550.00	\$899.37	58.02
13-44-573	GA GARBAGE DISPOSAL	\$161,924.50	\$178,640.00	\$111,152.05	62.22
13-44-575	GA RECYCLING	\$5,263.44	\$7,800.00	\$5,515.50	70.71
13-44-576	GA CLEANUP ACTIVITIES	\$3,698.17	\$2,500.00	\$2,523.55	100.94
EXPENSE DEPARTMENT 44		\$172,323.35	\$190,490.00	\$120,090.47	63.04
REVENUE FUND 13		\$181,227.15	\$190,490.00	\$122,987.37	64.56
EXPENSE FUND 13		\$172,323.35	\$190,490.00	\$120,090.47	63.04
NET INCOME/LOSS FUND 13		\$8,903.80	\$0.00	\$2,896.90	0
NET INCOME/LOSS FUND 13		\$8,903.80	\$0.00	\$2,896.90	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
15	MOTOR FUEL TAX REVENUES				
15-00-343	MOTOR FUEL TAX	\$97,410.65	\$110,000.00	\$83,030.12	75.48
15-00-381	MFT INTEREST INCOME	\$6,976.41	\$7,000.00	\$2,144.60	30.63
REVENUE DEPARTMENT 00		\$104,387.06	\$117,000.00	\$85,174.72	72.79

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
15	MOTOR FUEL TAX EXPENSES				
15-41-421	MFT REGULAR SALARIES	\$7,353.42	\$7,000.00	\$4,012.30	57.31
15-41-453	MFT UNEMPLOYMENT INSURANCE	\$23.88	\$50.00	\$.00	.00
15-41-461	MFT SOCIAL SECURITY	\$562.53	\$600.00	\$342.28	57.04
15-41-462	MFT RETIREMENT	\$588.24	\$800.00	\$.00	.00
15-41-530	MFT BANK CHARGES	\$175.31	\$.00	\$14.00	.00
15-41-593	MFT RENTALS	\$5,165.50	\$5,200.00	\$7,267.75	139.76
15-41-614	MFT SUPPLIES, STREET	\$.00	\$8,000.00	\$1,114.21	13.92
15-41-615	MFT SUPPLIES, SIDEWALKS	\$14.95	\$5,000.00	\$.00	.00
15-41-891	MFT STREET IMPROVEMENTS	\$52,451.08	\$70,209.00	\$67,384.63	95.97
15-41-891.1	MFT COLD PATCH	\$8,305.66	\$13,500.00	\$19,289.42	142.88
15-41-891.2	MFT CA11 ROCK	\$2,575.26	\$6,500.00	\$4,827.59	74.27
EXPENSE DEPARTMENT 41		\$77,215.83	\$116,859.00	\$104,252.18	89.21
REVENUE FUND 15		\$104,387.06	\$117,000.00	\$85,174.72	72.79
EXPENSE FUND 15		\$77,215.83	\$116,859.00	\$104,252.18	89.21
NET INCOME/LOSS FUND 15		\$27,171.23	\$141.00	\$19,077.46CR	0
NET INCOME/LOSS FUND 15		\$27,171.23	\$141.00	\$19,077.46CR	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
20	IMPACT FEES - RESTRICTED				
20-00-339	REVENUES				
20-00-381	IMPACT FEES	\$2,259.21	\$1,000.00	\$7,500.00	.00
	INTEREST INCOME	\$2,259.21	\$1,000.00	\$221.24	22.12
REVENUE DEPARTMENT 00		\$2,259.21	\$1,000.00	\$7,721.24	772.12
REVENUE FUND 20		\$2,259.21	\$1,000.00	\$7,721.24	772.12
EXPENSE FUND 20		\$2,259.21	\$1,000.00	\$7,721.24	0
NET INCOME/LOSS FUND 20		\$2,259.21	\$1,000.00	\$7,721.24	0
NET INCOME/LOSS FUND 20		\$2,259.21	\$1,000.00	\$7,721.24	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
51	WATER FUND				
	REVENUE				
51-00-302	WR REIMBURSED COST-SALARIES	\$.00	\$.00	\$21.10	.00
51-00-344	WR GRANTS - IGD	\$.00	\$64,000.00	\$.00	.00
51-00-353	WR WATER PENALTIES	\$10,400.23	\$11,000.00	\$7,296.31	66.33
51-00-357	WR DEPR CHARGE	\$77,764.84	\$119,500.00	\$78,458.15	65.65
51-00-358	WR CAPITAL RESERVE CHARGE	\$16,472.79	\$25,370.00	\$16,663.59	65.68
51-00-361	WR WATER SALES	\$700,249.47	\$742,000.00	\$477,882.67	64.40
51-00-364	WR WATER SALES AT PLANT	\$4,271.75	\$4,000.00	\$3,019.26	75.48
51-00-365	WR TAP-ON FEES	\$9,400.00	\$8,000.00	\$2,500.00	31.25
51-00-366	WR CONN CHRGS/DEL RECN	\$1,130.00	\$1,100.00	\$700.00	63.63
51-00-367	WR MET, SUP, LABOR SLS	\$15,710.56	\$18,000.00	\$10,321.03	57.33
51-00-381	WR INTEREST INCOME	\$7,470.00	\$7,000.00	\$2,666.18	38.08
51-00-382	WR RENTAL INCOME (FIRE HYDRANT	\$9,965.00	\$10,115.00	\$9,450.00	93.42
REVENUE DEPARTMENT 00		\$852,834.64	\$1,010,085.00	\$608,978.29	60.28

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
51	WATER FUND				
	WATER FUND EXPENSES				
51-42-421	WR REGULAR SALARIES	\$169,564.00	\$154,321.00	\$99,795.86	64.66
51-42-422	WR TEMP SALARIES	\$1,478.00	\$2,500.00	\$2,067.00	82.68
51-42-423	WR OVERTIME	\$3,274.36	\$4,000.00	\$3,119.76	77.99
51-42-426	WR EMPLOYEE BONUS	\$350.00	\$350.00	\$0.00	.00
51-42-431	WR ELECTED SALARIES	\$0.00	\$7,075.00	\$5,266.72	74.44
51-42-451	WR HEALTH INSURANCE	\$22,456.68	\$26,643.00	\$18,718.86	70.25
51-42-453	WR UNEMPLOYMENT INSURANCE	\$437.74	\$540.00	\$107.94	19.98
51-42-454	WR WORKER'S COMP INSURANCE	\$6,955.41	\$7,500.00	\$0.00	.00
51-42-461	WR SOCIAL SECURITY	\$13,273.76	\$12,741.00	\$8,434.10	66.19
51-42-462	WR RETIREMENT	\$21,204.25	\$17,820.00	\$15,265.10	85.66
51-42-471	WR UNIFORM RENTAL	\$3,820.15	\$4,500.00	\$2,206.77	49.03
51-42-512	WR SERVICES, EQUIPMT	\$655.09	\$2,000.00	\$1,563.15	78.15
51-42-513	WR SERVICES, VEHICLES	\$897.51	\$2,000.00	\$1,094.97	54.74
51-42-515	WR SERV, INFRASTRUCTURE	\$1,748.30	\$2,500.00	\$1,660.00	66.40
51-42-517	WR SERV, LAWN MOWING	\$2,230.00	\$2,500.00	\$5,292.00	211.68
51-42-519	WR SERVICES, OTHER	\$277.50	\$500.00	\$393.00	78.60
51-42-531	WR ACCOUNTING	\$1,000.00	\$1,000.00	\$0.00	.00
51-42-532	WR ENGINEERING	\$0.00	\$2,500.00	\$877.50	35.10
51-42-533	WR LEGAL	\$240.25	\$2,000.00	\$633.27	31.66
51-42-534	WR MEDICAL	\$12,711.68	\$17,000.00	\$7,765.20	45.67
51-42-539	WR OTHER PROF SERVICES	\$5,110.30	\$7,667.00	\$2,330.83	30.40
51-42-551	WR POSTAGE	\$2,355.51	\$3,000.00	\$2,304.47	76.81
51-42-552	WR TELEPHONE	\$2,640.52	\$2,500.00	\$1,236.25	49.45
51-42-553	WR PUBLISH, ADVERTISING	\$1,029.70	\$1,100.00	\$808.00	73.45
51-42-561	WR DUES	\$392.18	\$400.00	\$367.68	91.92
51-42-562	WR TRAVEL EXPENSES	\$76.67	\$250.00	\$201.07	80.42
51-42-563	WR TRAINING	\$1,124.21	\$1,200.00	\$162.50	13.54
51-42-571	WR UTILITIES	\$1,244.13	\$1,500.00	\$1,043.79	69.58
51-42-575	WR WATER PURCHASES	\$318,204.07	\$300,000.00	\$223,557.48	74.51
51-42-591	WR LIABILITY INS	\$3,630.33	\$4,000.00	\$0.00	.00
51-42-592	WR GENERAL INS	\$1,679.60	\$2,100.00	\$0.00	.00
51-42-593	WR RENTALS	\$118.03	\$500.00	\$0.00	.00
51-42-611	WR SUPPLIES, BUILDING	\$0.00	\$2,000.00	\$0.00	.00
51-42-612	WR SUPPLIES, EQUIPMT	\$1,105.21	\$1,500.00	\$1,117.82	74.52
51-42-613	WR SUPPLIES, VEHICLES	\$2,631.89	\$4,000.00	\$248.95	6.22
51-42-615	WR SUPPL, INFRASTRUCTURE	\$8,166.44	\$12,000.00	\$7,096.39	59.13
51-42-619	WR SUPPLIES, OTHER	\$43.73	\$100.00	\$48.91	48.91
51-42-651	WR OFFICE SUPPLIES	\$139.60	\$200.00	\$252.99	126.49
51-42-652	WR OPERATING SUPPLIES	\$1,537.85	\$2,000.00	\$2,006.74	100.33
51-42-653	WR SMALL TOOLS	\$690.34	\$500.00	\$19.98	3.99
51-42-655	WR AUTO FUEL/OIL	\$6,405.45	\$7,500.00	\$3,581.57	47.75
51-42-656	WR CHEMICALS	\$0.00	\$25.00	\$0.00	.00
51-42-659	WR OTHER GEN SUPPLIES	\$32.89	\$500.00	\$46.19	9.23
51-42-712	WR IEPA LOAN/PRIN L17-1284	\$0.00	\$5,500.00	\$2,762.26	50.22
51-42-722	WR IEPA LOAN INT L17-1284	\$1,728.42	\$1,800.00	\$805.97	44.77
51-42-831	WR EQUIPMENT (SKID STEER)	\$259.79	\$2,194.00	\$2,941.05	134.04
51-42-843	WR RADIO READ METERS	\$0.00	\$30,000.00	\$26,685.62	88.95
51-42-851	WR INFRASTRUCTURE	\$21,998.88	\$50,000.00	\$32,350.49	64.70
51-42-852.2	SAVE-ENGINEERING	\$1,318.75	\$64,000.00	\$38,903.55	60.78
51-42-853	WR WATER TOWER PAINTING	\$0.00	\$4,500.00	\$4,300.00	95.55
EXPENSE DEPARTMENT 42		\$646,239.17	\$782,526.00	\$529,441.75	67.65
REVENUE FUND 51		\$852,834.64	\$1,010,085.00	\$608,978.29	60.28
EXPENSE FUND 51		\$646,239.17	\$782,526.00	\$529,441.75	67.65
NET INCOME/LOSS FUND 51		\$206,595.47	\$227,559.00	\$79,536.54	0
NET INCOME/LOSS FUND 51		\$206,595.47	\$227,559.00	\$79,536.54	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
52	SEWER FUND				
	REVENUES				
52-00-302	SR REIMBURSED COST-SALARIES	\$.00	\$.00	\$105.02	.00
52-00-306	SR REIMBURSED COST-EQUIPMENT	\$.00	\$.00	\$262.50	.00
52-00-344	SR GRANTS AND LOANS	\$.00	\$1,500,000.00	\$.00	.00
52-00-353	SR SEWER PENALTIES	\$4,918.60	\$5,500.00	\$3,902.02	70.94
52-00-362	SR SEWER CHARGES	\$413,797.70	\$468,300.00	\$318,119.52	67.93
52-00-365	SR TAP-ON FEES	\$11,250.00	\$10,000.00	\$2,250.00	22.50
52-00-381	SR INTEREST INCOME	\$8,306.55	\$7,000.00	\$2,811.76	40.16
REVENUE DEPARTMENT 00		\$438,272.85	\$1,990,800.00	\$327,450.82	16.44

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
52	SEWER FUND				
	EXPENSES				
52-43-421	SR REGULAR SALARIES	\$135,953.81	\$125,988.00	\$79,498.70	63.10
52-43-422	SR TEMP SALARIES	\$1,335.00	\$2,500.00	\$1,955.00	78.20
52-43-423	SR OVERTIME	\$6,851.37	\$7,500.00	\$4,985.19	66.46
52-43-426	SR EMPLOYEE BONUS	\$250.00	\$250.00	\$0.00	.00
52-43-431	SR ELECTED SALARIES	\$0.00	\$7,075.00	\$4,554.22	64.37
52-43-451	SR HEALTH INSURANCE	\$21,706.53	\$24,256.00	\$17,042.32	70.26
52-43-453	SR UNEMPLOYMENT INSURANCE	\$310.08	\$500.00	\$40.85	8.17
52-43-454	SR WORKER'S COMP INSURANCE	\$3,444.03	\$4,000.00	\$0.00	.00
52-43-461	SR SOCIAL SECURITY	\$11,045.88	\$10,541.00	\$6,663.85	63.21
52-43-462	SR RETIREMENT	\$8,868.20	\$15,000.00	\$6,280.79	41.87
52-43-471	SR UNIFORM RENTAL	\$3,820.17	\$4,500.00	\$2,206.82	49.04
52-43-512	SR SERVICES, EQUIPMT	\$724.59	\$2,000.00	\$1,965.99	98.29
52-43-513	SR SERVICES, VEHICLES	\$863.87	\$2,000.00	\$1,094.99	54.74
52-43-515	SR SERV, INFRAS/HYDRO CNT	\$3,182.81	\$1,500.00	\$0.00	.00
52-43-517	SR SERV, LAWN MOWING	\$5,013.00	\$5,000.00	\$2,270.00	45.40
52-43-519	SR SERVICES, OTHER	\$5,177.50	\$6,000.00	\$1,187.50	19.79
52-43-530	SR NPDES STATE PERMIT	\$5,000.00	\$5,000.00	\$7,500.00	150.00
52-43-531	SR ACCOUNTING	\$700.00	\$700.00	\$0.00	.00
52-43-532	SR ENGINEERING	\$0.00	\$2,500.00	\$0.00	.00
52-43-533	SR LEGAL	\$0.00	\$2,500.00	\$984.09	39.36
52-43-534	SR MEDICAL	\$11,078.63	\$12,500.00	\$6,153.40	49.22
52-43-537	SR DATA PROCESSING	\$123.42	\$0.00	\$36.05	.00
52-43-539	SR OTHER PROF SERVICES	\$6,264.72	\$16,667.00	\$6,786.35	40.71
52-43-551	SR POSTAGE	\$2,667.51	\$2,700.00	\$1,404.90	52.03
52-43-552	SR TELEPHONE	\$3,031.27	\$3,000.00	\$1,585.18	52.83
52-43-553	SR PUBLISH, ADVERTISING	\$11.90	\$150.00	\$35.20	23.46
52-43-554	SR PRINTING, COPYING	\$0.00	\$50.00	\$0.00	.00
52-43-557	SR RECORDING FEES	\$32.00	\$100.00	\$0.00	.00
52-43-561	SR DUES	\$362.19	\$375.00	\$367.69	98.05
52-43-562	SR TRAVEL EXPENSES	\$71.67	\$500.00	\$213.18	42.63
52-43-563	SR TRAINING	\$1,394.22	\$1,000.00	\$162.50	16.25
52-43-571	SR UTILITIES	\$0.00	\$0.00	\$135.72	.00
52-43-576	SR ELECTRICITY PURCHASES	\$15,661.10	\$16,000.00	\$11,141.62	69.63
52-43-577	SR FUEL PURCHASES	\$745.97	\$2,500.00	\$385.15	15.40
52-43-591	SR LIABILITY INS	\$1,188.87	\$1,200.00	\$0.00	.00
52-43-592	SR GENERAL INS	\$2,466.90	\$3,000.00	\$0.00	.00
52-43-593	SR RENTALS	\$118.03	\$1,000.00	\$0.00	.00
52-43-611	SR SUPPLIES, BUILDING	\$0.00	\$2,000.00	\$0.00	.00
52-43-612	SR SUPPLIES, EQUIPMT	\$4,184.29	\$5,000.00	\$4,761.20	95.22
52-43-613	SR SUPPLIES, VEHICLES	\$2,537.15	\$4,000.00	\$256.75	6.41
52-43-615	SR SUPPL, INFRASTRUCTURE	\$5,011.65	\$5,000.00	\$3,213.30	64.26
52-43-651	SR OFFICE SUPPLIES	\$189.88	\$200.00	\$252.99	126.49
52-43-652	SR OPERATING SUPPLIES	\$3,225.21	\$3,000.00	\$2,773.88	92.46
52-43-653	SR SMALL TOOLS	\$115.42	\$250.00	\$67.95	27.18
52-43-655	SR AUTO FUEL/OIL	\$5,937.20	\$6,000.00	\$3,581.65	59.69
52-43-656	SR CHEMICALS	\$5,807.59	\$9,500.00	\$4,639.73	48.83
52-43-712	SR IEPA LOAN/PRIN L17-0039	\$0.00	\$8,100.00	\$4,128.53	50.96
52-43-713	SR IEPA LOAN/PRN/L171760	\$0.00	\$23,500.00	\$24,049.89	102.33
52-43-722	SR IEPA LOAN INT L17-0039	\$1,071.57	\$1,100.00	\$434.03	39.45
52-43-723	SR IEPA LOAN/INT/L171760	\$8,077.46	\$8,100.00	\$7,479.19	92.33
52-43-831	SR EQUIPMENT (SKID STEER)	\$259.79	\$2,194.00	\$2,194.12	100.00
52-43-843	SR RADIO READ METERS	\$0.00	\$30,000.00	\$26,685.62	88.95
52-43-852	SR LIFT STA REP.	\$3,803.68	\$10,000.00	\$4,725.70	47.25
52-43-892	SR N. STATE ST	\$1.00	\$1,500,000.00	\$50,341.31	3.35
52-43-920	SR MISCELLANEOUS	\$0.00	\$500.00	\$239.90	47.98
EXPENSE DEPARTMENT 43		\$299,687.13	\$1,908,496.00	\$306,462.99	16.05
REVENUE FUND 52		\$438,272.85	\$1,990,800.00	\$327,450.82	16.44
EXPENSE FUND 52		\$299,687.13	\$1,908,496.00	\$306,462.99	16.05
NET INCOME/LOSS FUND 52		\$138,585.72	\$82,304.00	\$20,987.83	0
NET INCOME/LOSS FUND 52		\$138,585.72	\$82,304.00	\$20,987.83	0

G/L ACCT
NUMBER TITLE

LAST YR CURR YR CURR YR
YEAR 10 YEAR 11 YEAR 11 PERCENT
ACTUAL BUDGET YTD REV/EXP

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52 SEWER FUND

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
	REVENUE				
53-00-303	EL REIMBURSED COST-SALARIES	\$.00	\$.00	\$2,937.77	.00
53-00-305	EL REIMBURSED COST-SUPPLIES	\$.00	\$.00	\$3,116.40	.00
53-00-306	EL REIMBURSED COST-EQUIPMENT	\$.00	\$.00	\$6,950.00	.00
53-00-353	EL ELECTRIC PENALTIES	\$34,998.38	\$32,000.00	\$29,350.27	91.71
53-00-363	EL SALES	\$3,987,948.30	\$3,872,000.00	\$2,967,713.98	76.64
53-00-365	EL TAP IN FEES	\$4,050.00	\$4,000.00	\$1,200.00	30.00
53-00-366	EL CONN/T CONN/CHARGES	\$2,618.68	\$2,500.00	\$1,230.00	49.20
53-00-367	EL MET, SUP, LABOR SAL	\$12,870.22	\$15,000.00	\$4,710.91	31.40
53-00-381	EL INTEREST INCOME	\$78,590.26	\$65,000.00	\$26,523.69	40.80
53-00-382	EL NIGHT LIGHT RENTAL	\$16,011.44	\$15,000.00	\$10,772.24	71.81
53-00-383	EL OTHER REVENUES - BOND	\$.00	\$300,000.00	\$.00	.00
53-00-394	EL SALE OF MATERIALS	\$330.00	\$2,000.00	\$717.99	35.89
53-00-395	EL REFUNDS, REIMBURSE (Fuel)	\$14,555.43	\$30,000.00	\$12,021.03	40.07
53-00-397	EL MISC REFUNDS/REIMBURSEMENT	\$601.00	\$5,000.00	\$.00	.00
REVENUE DEPARTMENT 00		\$4,152,573.71	\$4,342,500.00	\$3,067,244.28	70.63

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
53	ELECTRIC FUND EXPENSES				
53-40-421	EL REGULAR SALARIES	\$344,928.37	\$319,083.00	\$221,955.39	69.56
53-40-422	EL TEMP SALARIES	\$1,427.50	\$5,000.00	\$.00	.00
53-40-423	EL OVERTIME	\$8,793.94	\$10,000.00	\$4,429.70	44.29
53-40-426	EL EMPLOYEE BONUS	\$750.00	\$750.00	\$.00	.00
53-40-431	EL ELECTED SALARIES	\$.00	\$7,850.00	\$5,329.40	67.89
53-40-451	EL HEALTH INSURANCE	\$61,520.93	\$71,595.00	\$50,296.49	70.25
53-40-453	EL UNEMPLOYMENT INSURANCE	\$1,263.78	\$1,500.00	\$90.48	6.03
53-40-454	EL WORKER'S COMP INSURANCE	\$16,481.78	\$18,000.00	\$.00	.00
53-40-461	EL SOCIAL SECURITY	\$27,158.77	\$25,800.00	\$17,699.08	68.60
53-40-462	EL RETIREMENT	\$37,379.95	\$37,100.00	\$28,372.43	76.47
53-40-471	EL UNIFORM RENTAL	\$3,940.90	\$6,500.00	\$2,304.54	35.45
53-40-511	EL SERVICES, BUILDING	\$.00	\$2,000.00	\$.00	.00
53-40-512	EL SERVICES, EQUIPMT	\$815.22	\$7,500.00	\$8,493.02	113.24
53-40-513	EL SERVICES, VEHICLES	\$12,973.73	\$20,000.00	\$3,506.16	17.53
53-40-515	EL SERV, INFRASTRUCTURE	\$.00	\$2,500.00	\$.00	.00
53-40-517	EL SERVICES, CAT GEN	\$.00	\$2,000.00	\$430.93	21.54
53-40-519	EL SERVICES, OTHER	\$469.50	\$1,000.00	\$.00	.00
53-40-520	EL POWER PLANT ENGINE REPAIR	\$.00	\$.00	\$9,516.73	.00
53-40-529	EL MAINT SERV OTHER	\$.00	\$500.00	\$.00	.00
53-40-531	EL ACCOUNTING	\$1,000.00	\$1,000.00	\$.00	.00
53-40-532	EL ENGINEERING	\$15,884.10	\$20,000.00	\$10,808.96	54.04
53-40-533	EL LEGAL	\$8,889.15	\$7,500.00	\$8,503.42	113.37
53-40-534	EL MEDICAL	\$33,725.33	\$45,000.00	\$20,391.55	45.31
53-40-536	EL JANITORIAL	\$21.82	\$500.00	\$.00	.00
53-40-537	EL DATA PROCESSING	\$.00	\$250.00	\$.00	.00
53-40-539	EL OTHER PROF SERVICES	\$6,040.10	\$6,667.00	\$2,140.94	32.11
53-40-551	EL POSTAGE	\$2,355.52	\$2,500.00	\$1,529.85	61.19
53-40-552	EL TELEPHONE	\$4,467.35	\$5,500.00	\$2,755.66	50.10
53-40-553	EL PUBLISH, ADVERTISING	\$11.90	\$250.00	\$44.80	17.92
53-40-554	EL PRINTING, COPYING	\$.00	\$200.00	\$.00	.00
53-40-557	EL RECORDING FEES	\$32.00	\$200.00	\$.00	.00
53-40-561	EL DUES	\$142.33	\$250.00	\$142.33	56.93
53-40-562	EL TRAVEL EXPENSES	\$2,719.45	\$2,500.00	\$243.13	9.72
53-40-563	EL TRAINING	\$1,624.23	\$2,000.00	\$712.50	35.62
53-40-565	EL PUBLICATIONS	\$.00	\$100.00	\$.00	.00
53-40-571	EL UTILITIES	\$2,492.08	\$3,000.00	\$2,251.06	75.03
53-40-576	EL ELECTRICITY PURCHASES	\$2,242,818.49	\$2,172,000.00	\$1,743,024.44	80.24
53-40-577	EL FUEL PURCHASES(GENERATORS)	\$.00	\$30,000.00	\$15,658.21	52.19
53-40-578	EL PERMITS	\$3,165.00	\$5,000.00	\$2,665.00	53.30
53-40-591	EL LIABILITY INS	\$19,331.76	\$20,000.00	\$.00	.00
53-40-592	EL GENERAL INS	\$49,569.61	\$52,000.00	\$22,299.00	42.88
53-40-593	EL RENTALS	\$196.01	\$4,000.00	\$.00	.00
53-40-611	EL SUPPLIES, BUILDING	\$2,678.63	\$5,000.00	\$706.99	14.13
53-40-612	EL SUPPLIES, EQUIPMT	\$13,082.99	\$7,500.00	\$6,091.68	81.22
53-40-613	EL SUPPLIES, VEHICLES	\$10,924.31	\$15,000.00	\$2,055.40	13.70
53-40-615	EL SUPPL, INFRASTRUCTURE	\$16,882.02	\$30,000.00	\$35,765.77	119.21
53-40-619	EL SUPPLIES, OTHER	\$102.72	\$500.00	\$14.36	2.87
53-40-620	EL POWER PLANT PARTS	\$7,814.05	\$8,000.00	\$2,550.00	31.87
53-40-651	EL OFFICE SUPPLIES	\$1,150.00	\$1,000.00	\$253.01	25.30
53-40-652	EL OPERATING SUPPLIES	\$1,657.29	\$5,000.00	\$3,135.81	62.71
53-40-653	EL SMALL TOOLS	\$542.44	\$5,000.00	\$205.26	4.10
53-40-655	EL AUTO FUEL/OIL	\$6,555.39	\$15,000.00	\$8,294.78	55.29
53-40-656	EL CHEMICALS	\$509.70	\$1,000.00	\$.00	.00
53-40-659	EL OTHER GEN SUPPLIES	\$.00	\$.00	\$46.19	.00
53-40-711	EL BOND DEBT SERVICE	\$440,588.75	\$442,826.00	\$442,826.25	100.00
53-40-731	EL FRANCHISE FEE	\$201,147.33	\$193,600.00	\$149,842.60	77.39
53-40-811	EL LAND/EASEMENT ACQUISTN	\$.00	\$1,000.00	\$.00	.00
53-40-821	EL BLDG/OTHER REPAIRS	\$.00	\$2,500.00	\$.00	.00
53-40-831	EL EQUIP (SKID STEER)	\$111.29	\$940.00	\$940.32	100.03
53-40-841	EL TRUCK	\$.00	\$150,000.00	\$.00	.00
53-40-843	EL RADIO READ METERS	\$.00	\$30,000.00	\$21,700.00	72.33

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
53-40-851	EL UTILITY SYS PRIMARY	\$34,485.22	\$75,000.00	\$39,263.15	52.35
53-40-854	EL SYSTEM EXPANSION	\$.00	\$350,000.00	\$339,983.23	97.13
53-40-913	EL COMMUNITY RELATIONS	\$278.00	\$500.00	\$116.00	23.20
53-40-920	EL MISCELLANEOUS	\$263.41	\$1,500.00	\$339.94	22.66
EXPENSE DEPARTMENT 40		\$3,651,164.14	\$4,259,961.00	\$3,239,725.94	76.05
REVENUE FUND 53		\$4,152,573.71	\$4,342,500.00	\$3,067,244.28	70.63
EXPENSE FUND 53		\$3,651,164.14	\$4,259,961.00	\$3,239,725.94	76.05
NET INCOME/LOSS FUND 53		\$501,409.57	\$82,539.00	\$172,481.66CR	0
NET INCOME/LOSS FUND 53		\$501,409.57	\$82,539.00	\$172,481.66CR	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
58	POOL				
	REVENUES				
58-00-348	SWP PASS SALES OUT/TOWN	\$3,390.00	\$3,500.00	\$2,880.00	82.28
58-00-374	SWP ADMISSION SALES	\$9,848.00	\$10,000.00	\$12,119.00	121.19
58-00-375	SWP LESSON SALES	\$750.00	\$1,500.00	\$1,205.00	80.33
58-00-376	SWP CONCESSION SALES	\$8,443.20	\$8,500.00	\$10,092.30	118.73
58-00-377	SWP 10 DAY PASS SALES	\$2,800.00	\$3,000.00	\$3,899.00	129.96
58-00-378	SWP PASS SALES	\$10,555.00	\$11,000.00	\$10,634.00	96.67
58-00-379	SWP USER FEES	\$2,835.00	\$3,000.00	\$2,945.00	98.16
58-00-381	SWP INTEREST INCOME	\$22.00	\$20.00	\$1.48	7.40
58-00-382	SWP RNTL INC-PARTY SALE	\$1,200.00	\$1,200.00	\$1,335.00	111.25
58-00-385	SWP GRANT, COUNTY	\$.00	\$23,800.00	\$19,593.92	82.32
58-00-399	SWP INTERFUND TRANSFER (Gen. F	\$.00	\$25,010.00	\$.00	.00
REVENUE DEPARTMENT 00		\$39,843.20	\$90,530.00	\$64,704.70	71.47

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
58	POOL				
	EXPENSES				
58-55-421	SWP MANAGER SALARIES	\$9,770.00	\$11,000.00	\$11,029.99	100.27
58-55-422	SWP SAL GAURDS	\$21,918.25	\$23,000.00	\$20,367.28	88.55
58-55-424	SWP VILL PERSONNEL MAINT	\$1,058.70	\$4,000.00	\$0.00	.00
58-55-453	SWP UNEMPLOYMENT INSURANCE	\$475.33	\$500.00	\$455.25	91.05
58-55-454	SWP WORKER'S COMP INSURANCE	\$1,272.48	\$1,400.00	\$0.00	.00
58-55-461	SWP SOCIAL SECURITY	\$2,505.14	\$2,600.00	\$2,401.90	92.38
58-55-512	SWP SERVICES, EQUIPMT	\$0.00	\$500.00	\$532.36	106.47
58-55-519	SWP SERVICES, OTHER	\$18,380.00	\$3,000.00	\$3,488.25	116.27
58-55-552	SWP TELEPHONE	\$1.08	\$10.00	\$0.00	.00
58-55-553	SWP PUBLISH, ADVERTISING	\$159.90	\$200.00	\$71.20	35.60
58-55-554	SWP PRINTING, COPYING	\$163.50	\$200.00	\$192.00	96.00
58-55-561	SWP DUES	\$105.00	\$120.00	\$105.00	87.50
58-55-563	SWP TRAINING	\$1,132.20	\$1,500.00	\$104.99	6.99
58-55-571	SWP UTILITIES	\$76.52	\$150.00	\$60.56	40.37
58-55-591	SWP LIABILITY INS	\$898.78	\$1,000.00	\$0.00	.00
58-55-592	SWP GENERAL INS	\$343.04	\$450.00	\$0.00	.00
58-55-593	SWP RENTALS	\$824.00	\$1,500.00	\$618.00	41.20
58-55-611	SWP SUPPLIES, BUILDING	\$29.00	\$100.00	\$0.00	.00
58-55-612	SWP SUPPLIES, EQUIPMT	\$2,361.81	\$2,500.00	\$1,504.96	60.19
58-55-619	SWP SUPPLIES, OTHER	\$7.48	\$150.00	\$0.00	.00
58-55-652	SWP OPERATING SUPPLIES	\$185.53	\$250.00	\$251.73	100.69
58-55-656	SWP CHEMICALS	\$5,292.90	\$5,500.00	\$9,082.83	165.14
58-55-657	SWP CONCESSION SUPPLIES	\$6,678.43	\$7,000.00	\$7,049.41	100.70
58-55-659	SWP OTHER GEN SUPPLIES	\$0.00	\$100.00	\$174.79	174.79
58-55-823	SWP UPGRADES, COUNTY GRANT	\$0.00	\$23,800.00	\$20,146.82	84.65
EXPENSE DEPARTMENT 55		\$73,639.07	\$90,530.00	\$77,637.32	85.75
REVENUE FUND 58		\$39,843.20	\$90,530.00	\$64,704.70	71.47
EXPENSE FUND 58		\$73,639.07	\$90,530.00	\$77,637.32	85.75
NET INCOME/LOSS FUND 58		\$33,795.87	\$0.00	\$12,932.62CR	0
NET INCOME/LOSS FUND 58		\$33,795.87	\$0.00	\$12,932.62CR	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS REVENUE				
60-00-381	BOND INTEREST	\$271.99	\$.00	\$36.68	.00
REVENUE DEPARTMENT 00		\$271.99	\$.00	\$36.68	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 10 ACTUAL	CURR YR YEAR 11 BUDGET	CURR YR YEAR 11 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS				
REVENUE FUND 60		\$271.99	\$.00	\$36.68	0
EXPENSE FUND 60		\$.00	\$.00	\$.00	0
NET INCOME/LOSS FUND 60		\$271.99	\$.00	\$36.68	0
NET INCOME/LOSS FUND 60		\$271.99	\$.00	\$36.68	0

BUDGET MANAGEMENT REPORT For November of 2010
 Wednesday December 1, 2010

DATE 12/01/10

G/L ACCT NUMBER	TITLE	BUDGET	MONTH ACTUAL	***** ACTUAL	YEAR TO DATE ENCUMBERED	***** TOTAL	%	BALANCE	PRIOR YTD
01	GENERAL FUND								
	REVENUE								
301	AD - DISCOUNTS	0	1	21	0	21	0	21-	10
303	PD REIMBURSED COST-SALARIES/POL	0	0	155	0	155	0	155-	0
311	PROPERTY TAX	107,744	0	59,668	0	59,668	55	48,076	77,300
312	AD POL PROTECTION TX	28,004	0	15,526	0	15,526	55	12,478	20,129
314	AD IMRF	118,937	0	68,554	0	68,554	58	50,383	88,812
315	AD SIMPLIFIED TELECOMMUNICATION T	140,000	0	88,777	0	88,777	63	51,223	94,292
318	AD ELEC FRANCHISE FEE	197,042	15,909	149,843	0	149,843	76	47,199	122,325
320	AD SOLICITORS LICENSE	100	0	490	0	490	490	390-	340
321	AD LIQUOR LICENSES	4,000	0	350	0	350	9	3,650	1,230
323	AD BUSINESS LICENSES	1,200	0	1,280	0	1,280	107	80-	1,150
325	AD FRANCHISE LICENSES	20,000	4,226	12,943	0	12,943	65	7,057	14,907
326	AD PEDDLERS LICENSE	50	0	0	0	0	0	50	0
327	AD COIN OPR MACH LIC	2,000	0	440	0	440	22	1,560	480
328	AD RAFFLE LICENSE	20	10	22	0	22	110	2-	16
331	AD BUILDING PERMITS	32,000	3,323	24,199	0	24,199	76	7,801	19,601
332	AD AREA BULK VAR PERM	500	0	250	0	250	50	250	500
333	AD AMENDMENT	125	0	0	0	0	0	125	0
334	AD FENCE PERMIT	100	10	150	0	150	150	50-	85
335	AD WRECKING PERMIT	40	0	70	0	70	175	30-	20
336	AD SIGN PERMIT	100	0	15	0	15	15	85	90
338	AD SPECIAL USE PERMIT	125	0	0	0	0	0	125	0
339	AD OTHER PERMITS	25	0	0	0	0	0	25	25
341	AD STATE INCOME TAX	265,458	0	181,811	0	181,811	68	83,647	167,963
342	AD REPLACEMENT TAX	5,000	0	3,872	0	3,872	77	1,128	4,259
344	AD GRANTS	2,850	0	2,850	0	2,850	100	0	0
345	AD SALES TAX	331,330	0	232,311	0	232,311	70	99,019	246,230
346	AD ROAD & BRIDGE TAX	80,000	0	45,618	0	45,618	57	34,382	59,975
349	AD LOCAL USE TAX	45,000	0	27,234	0	27,234	61	17,766	31,167
350	AD RETURN CHECK FEE	300	30	300	0	300	100	0	290
351	AD COURT FINES	18,000	1,016	7,062	0	7,062	39	10,938	12,702
352	AD PARKING FINES	0	0	25	0	25	0	25-	0
370	AD ACCIDENT REPORT SALES	250	35	255	0	255	102	5-	170
371	AD MAP, ZON ORD SALE	20	0	0	0	0	0	20	20
372	AD COPY WK,LAMINATG	50	0	60	0	60	120	10-	45
373	AD POSTAGE	0	0	7	0	7	0	7-	1
379	AD OTHER SERV CHARGES	0	40	82	0	82	0	82-	42
381	AD INTEREST INCOME	3,200	0	1,036	0	1,036	32	2,164	2,319
384	AD SPECTRA SITE LEASE	7,935	661	5,290	0	5,290	67	2,645	5,290
385	AD GRANTS	245,000	0	0	0	0	0	245,000	0
386	AD T.I.F./FREEBURG CENTER	195,788	0	101,159	0	101,159	52	94,629	106,013
388	AD POL DUI - VEHICLE FUND	2,500	266	1,519	0	1,519	61	981	1,830
389.1	AD POLICE DONATIONS	500	0	500	0	500	100	0	0
389.2	AD POL RESTITUTION DUI	1,000	0	523	0	523	52	477	1,077
389.6	AD POLICE CANINE	250	0	150	0	150	60	100	20
389.7	AD TOBACCO COMPLIANCE GRANT	1,100	0	1,100	0	1,100	100	0	1,100
391	AD PROCEEDS FIXED ASSET SALE	500	0	0	0	0	0	500	0
394	AD PROCEEDS - LOT SALE IP	10,000	0	0	0	0	0	10,000	0
395	AD REFUNDS,REIMBMTS	50	0	0	0	0	0	50	42
395.1	ST REIMBURSEMENTS/SUPPLIES	500	0	255	0	255	51	245	66
399	AD INTERFUND TRANSFER	20,000	0	0	0	0	0	20,000	0
400	AD BATEMAN RESTITUTION	100	0	0	0	0	0	100	100
	REVENUE DEPARTMENT 00	1,888,793	25,527	1,035,770	0	1,035,770	55	853,023	1,082,032

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/Speiser/Blaies
Monday, October 25, 2010 at 6:00 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 6:03 p.m. on Monday, October 25, 2010. Those in attendance were Chairperson Steve Smith, Trustee Seth Speiser, Trustee Mike Blaies, Mayor Ray Danford, Treasurer Bryan Vogel, Village Administrator Dennis Herzing and Office Manager Julie Polson.

A. REVIEW OF BOARD LISTS: The Board Lists were reviewed by the committee. Trustee Smith questioned the H. Edwards expense and Dennis explained that is primarily work on our Case backhoe. He also questioned the \$7.50 charges and Julie explained they are the meal allowances for the public works employees. FIA Card is the Village credit card and FKG Oil is Motomart. Ray asked what the Tribune's policy is on charging us and Dennis said if it is for a non-for-profit event, Tom will not charge us.

B. REVIEW OF INVESTMENTS: Julie will have Debbie update the cd that renewed on 8/9/10.

C. INCOME STATEMENT: Not available. Debbie will get that done and put a copy in everyone's mailbox. A budget comparison report was included in the packet and Dennis said some of the information in that report is used by Debbie to put in her report. Steve said the county grant money is not reflected in the revenue for the pool but the expenses show paid out. Dennis said the grant money was approved but we have not received the money yet.

D. TREASURER'S REPORT: Bryan had Treasurer's Reports for October, November and December of 2009. They will be presented at the Board Meeting on Monday night for approval. Bryan reported he will be segregating the water and sewer depreciation and capital improvement funds into a money market account and will go out for bid on that. Dennis said we want to keep those monies separate so we can invest it and have that money available for future projects. Ray asked if we are shying away from long-term cd's and Bryan said no, he is willing to eat the withdrawal penalty in order to receive a better interest rate.

E. OLD BUSINESS:

1. Approval of September 30, 2010 minutes and January 27, 2010 Executive Session minutes: *Trustee Seth Speiser motioned to approve the September 30, 2010 minutes and Trustee Steve Smith seconded the motion. All voting aye, the motion carried. Trustee Seth Speiser motioned to approve the January 27, 2010 Executive Session minutes as amended and Trustee Steve Smith seconded the motion; (2 aye, 1 abstain, 0 nay); with 2 aye votes, the motion carried. Julie thought Shane was present at the Executive Session on January 27 and she will change the minutes.*
2. Attorney Invoices: Copies of the most recent invoices were provided and reviewed. Ray questioned the FOIA request from Phil Sheets and Dennis explained it was a recent request that entailed a blanket request. Steve asked if we can do anything with someone that is in contempt of court and Dennis advised that needs to be handled by the court. On the Bateman case, Dennis explained the State's Attorney dropped the case. They told Julie they have too many cases and Ray said we should have been notified of the final court appearance. We could pursue her civilly but there may be a problem with the statute of limitations. Dennis forwarded this to our attorneys for their opinion.
3. Health Insurance: Julie has not heard anything yet from Bill on the renewal. She believes it will be closer to mid November before we see the renewal quote. She will email Bill.
4. Yearly audit: Dennis said everything went fine and for the first time, we do not anticipate any journal entries.

F. NEW BUSINESS

1. Tax Levy: Dennis explained this is the standard 4.9% additional dollars which will result in the same or a little lower rate. He went onto explain we don't have an option to do anything other than that, because the tax levy we are levying now is based on the appropriation done last June even though we won't get the money until next September. If we want to increase the tax levy, we would have to discuss next June at the time we pass the appropriation ordinance. He explained the ESDA statute says we can assess up to .05 x's the assessed value not to exceed .25 per capita. He believes we are already taxing more than we are allowed to. We may have to lower that item by about \$500. Dennis believes our options are to leave it at last year's level, our total tax levy would be \$262,000 and if we increase it by 4.9%, it would come out to about \$275,000. He said what we have done in the past is base our budget on what we receive in taxes and raise it by 40% for the appropriation. We don't have the option of a drastic increase unless we do something at appropriation time. We would have to base the appropriation on what we need and then hold the hearing in the fall to increase the tax levy. IMRF does not have a limit so it could be raised and Police, ESDA and general

corporate have a limit. Bryan asked how the limit is set and Dennis advised it is done by state statute.

Trustee Seth Speiser motioned to recommend the Tax Levy Ordinance to the full board for approval and Trustee Mike Blaies seconded the motion. All voting aye, the motion carried.

Dennis will put together the tax abatement ordinance and have it ready for Monday's board packet.

G. PUBLIC PARTICIPATION: None.

H. ADJOURN: *Trustee Seth Speiser motioned to adjourn the meeting at 6:40 p.m. and Trustee Mike Blaies seconded the motion. All voting aye, the motion carried.*



Julie Polson
Office Manager



2011

Consumer Value Products

BlueEdge HSA

100%/80% Coinsurance

Rate Summary

Plan ID	OPX (in/out)	OV / ER	Employee	Employee + Spouse	Employee + Child(ren)	Family	Medicare Employee	Medicare Family *	Estimated Monthly Premium
For BlueEdge HSA plans, Office & ER visits and Prescription Drugs are subject to program deductible then covered as indicated. With the exception of the embedded deductible plans, the 100%/80% Coinsurance plans' deductible and OPX are combined in/out. The OPX amount shown includes the deductible.									

\$1,200 Combined Deductible (in/out)

100%/80% Coinsurance - Prescription Drugs covered at 80%

✓ NPSL1A05	\$2,400	100%/90%	\$471.90	\$964.16	\$890.28	\$1,382.55	\$284.93	\$569.88	\$30,248.62
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\$1,500 Combined Deductible (in/out)

100%/80% Coinsurance - Prescription Drugs covered at 80%

✓ NPS91605	\$3,000	100%/90%	\$439.65	\$898.28	\$829.45	\$1,288.08	\$265.46	\$530.94	\$28,181.71
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\$2,500 Combined Deductible (in/out)

100%/80% Coinsurance - Prescription Drugs covered at 100%

✓ NPSC1807	\$5,000	100%/100%	\$389.66	\$796.14	\$735.14	\$1,141.62	\$235.29	\$470.57	\$24,977.33
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\$2,500/\$5,000 Embedded Deductible (in/out)

100%/80% Coinsurance - Prescription Drugs covered at 100%

✓ NPEC1807	\$2,500/\$10,000	100%/100%	\$412.91	\$843.67	\$779.01	\$1,209.76	\$249.33	\$498.65	\$26,468.13
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\$3,500 Combined Deductible (in/out)

✓ 100%/80% Coinsurance - Prescription Drugs covered at 100%

NPSE1A07	\$5,800	100%/100%	\$343.00	\$700.79	\$647.10	\$1,004.89	\$207.10	\$414.21	\$21,985.92
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\$3,500/\$7,000 Embedded Deductible (in/out)

✓ 100%/80% Coinsurance - Prescription Drugs covered at 100%

NPPE1907	\$3,500/\$14,000	100%/100%	\$365.34	\$746.47	\$689.26	\$1,070.38	\$220.61	\$441.20	\$23,418.69
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\$5,000 Combined Deductible (in/out)

✓ 100%/80% Coinsurance - Prescription Drugs covered at 100%

NPSH1807	\$5,800	100%/100%	\$290.67	\$593.87	\$548.36	\$851.57	\$175.50	\$351.00	\$18,631.43
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\$5,000/\$10,000 Embedded Deductible (in/out)

100%/80% Coinsurance - Prescription Drugs covered at 100%

NPEH1807	\$5,000/\$20,000	100%/100%	\$317.39	\$648.49	\$598.80	\$929.89	\$191.65	\$383.28	\$20,344.93
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Village of Freeburg

Current Insurance Carrier	Design	2010 Rate	Sept. 2011 Renewal Rate					
BCBS-IL	\$2500 E 100% Coinsurance	\$19,036.95	\$26,468.13					
Proposed Insurance Carriers	Design	2010 Quote	Estimated Rate Up 20%	Estimated Rate Up 40%	Actual Rate Up	Total Cost	Annual Difference	Risk
Aetna - PPO	\$2500 100% Coinsurance	Not Available	\$0.00	\$0.00	-	Waiting	-	
Aetna	\$2500 E Deductible, 90/70 Coinsurance	\$18,186.00	\$21,823.20	\$25,460.40	-	Waiting	-	
Assurant	\$2500 A Deductible, 100/80 Coinsurance	\$16,994.46	\$20,393.35	\$23,792.24		Waiting		
Assurant	\$5000 A Deductible, 100/80 Coinsurance	\$9,524.71	\$11,429.65	\$13,334.59		Waiting		
Assurant	\$2500 E Deductible, 100/80 Coinsurance	\$17,622.82	\$21,147.38	\$24,671.95		Waiting		
Assurant	\$5000 E Deductible, 100/80 Coinsurance	\$10,114.18	\$12,137.02	\$14,159.85		Waiting		
GHP	\$2000 A Deductible, 100/80 Coinsurance	\$17,819.03	\$21,382.84	\$24,946.64		Waiting		
GHP	\$5000 A Deductible, 100/80 Coinsurance	Not Available	\$0.00	\$0.00		Waiting		
GHP	\$2500 E Deductible, 100/80 Coinsurance	\$17,022.32	\$20,426.78	\$23,831.25		Waiting		
GHP	\$5000 E Deductible, 100/80 Coinsurance	\$12,653.65	\$15,184.38	\$17,715.11		Waiting		
Health Alliance	\$2500 A Deductible, 100/70 Coinsurance	\$20,242.00	\$24,290.40	\$28,338.80		Waiting		
Health Alliance	\$5000 A Deductible, 100/70 Coinsurance	\$16,233.00	\$19,479.60	\$22,726.20		Waiting		
Health Alliance	\$2500 E Deductible, 100/70 Coinsurance	\$22,471.00	\$26,965.20	\$31,459.40		Waiting		
Health Alliance	\$5000 E Deductible, 100/70 Coinsurance	\$18,375.00	\$22,050.00	\$25,725.00		Waiting		
Humana	\$2500 A Deductible, 100/70 Coinsurance	Waiting				Waiting		
Humana	\$5000 A Deductible, 100/70 Coinsurance	Waiting				Waiting		
Humana	\$2500 E Deductible, 100/70 Coinsurance	Waiting				Waiting		
Humana	\$5000 E Deductible, 100/70 Coinsurance	Waiting				Waiting		
IHC - Healthlink	\$2500 A Deductible, 100/70 Coinsurance, Discount RX only	\$22,560.32	\$27,072.38	\$31,584.45		Max (6 month rate)	\$37,675.73	-
IHC - Healthlink	\$5000 A Deductible, 100/70 Coinsurance, Discount RX only	\$16,064.60	\$19,277.52	\$22,490.44		Max (6 month rate)	\$26,827.88	-

Principal	\$2500 A Deductible, 100/70 Coinsurance	No Longer Available	-	-
Principal	\$5000 A Deductible, 100/70 Coinsurance	No Longer Available	-	-
Principal	\$2550 E Deductible, 100/70 Coinsurance	No Longer Available	-	-
Principal	\$5000 E Deductible, 100/70 Coinsurance	No Longer Available	-	-
Starmark-Healthlink	\$2500 A Deductible, 100/80 Coinsurance	\$21,525.52	\$25,830.62	\$30,135.73
Starmark-Healthlink	\$5000 A Deductible, 100/80 Coinsurance	\$16,936.41	\$20,323.69	\$23,710.97
Starmark-Healthlink	\$2500 E Deductible, 100/80 Coinsurance	\$22,262.10	\$26,714.52	\$31,166.94
Starmark-Healthlink	\$5000 E Deductible, 100/80 Coinsurance	\$18,009.66	\$21,611.59	\$25,213.52

Max (6 month rate)	\$32,778.82	-	-	-
Max (6 month rate)	\$25,789.90	-	-	-
Max (6 month rate)	\$33,900.56	-	-	-
Max (6 month rate)	\$27,424.15	-	-	-

\$2,500/\$5,000 EMBEDDED DEDUCTIBLE
100%/80% COINSURANCE - PRESCRIPTIONS DRUGS COVERED AT 100%
 Blue Cross / Blue Shield

JANUARY '11	Health	ADMIN	POLICE	STREET	WATER	SEWER	ELECTRIC	
Administration	Insurance	01-11-451	01-21-451	01-41-451	51-41-451	52-43-452	53-40-451	
		20%	0%	0%	20%	20%	40%	
Streets - Water - Sewer	4,885.86	977.17	-	-	977.17	977.17	1,954.34	4,885.86
		0%	0%	17%	23%	20%	40%	
Electric	8,928.06	-	-	1,517.77	2,053.45	1,785.61	3,571.22	8,928.06
		0%	0%	0%	0%	0%	100%	
Police Department	3,310.01	-	-	-	-	-	-	3,310.01
		0%	100%	0%	0%	0%	0%	
	10,753.25	-	10,753.25	-	-	-	-	10,753.25
MONTHLY	27,877.18	977.17	10,753.25	1,517.77	3,030.63	2,762.78	8,835.58	27,877.18
ANNUALLY	334,526.16	11,726.06	129,039.00	18,213.24	36,367.51	33,153.41	106,026.94	334,526.16
DEDUCTIBLE	135,000.00	4,500.00	52,500.00	7,225.00	14,275.00	13,000.00	43,500.00	135,000.00
PREMIUM & DEDUCTIBLE	469,526.16	16,226.06	181,539.00	25,438.24	50,642.51	46,153.41	149,526.94	469,526.16
LAST YEARS PREMIUM (MONTHLY)	19,429.29	702.72	7,731.05	1,091.44	2,179.37	1,986.77	5,737.94	19,429.29
LAST YEARS PREMIUM (ANNUALLY)	233,151.48	8,432.59	92,772.60	13,097.31	26,152.48	23,841.19	68,855.30	233,151.48
LAST YEARS DEDUCTIBLE (ANNUALLY)	130,000.00	4,500.00	52,500.00	7,225.00	14,275.00	13,000.00	38,500.00	130,000.00
PREMIUM & DEDUCTIBLE	363,151.48	12,932.59	145,272.60	20,322.31	40,427.48	36,841.19	107,355.30	363,151.48
DIFFERENCE - PREMIUM (MONTHLY)	8,447.89	274.46	3,022.20	426.33	851.25	776.02	3,097.64	8,447.89
DIFFERENCE - PREMIUM (ANNUALLY)	101,374.68	3,293.47	36,266.40	5,115.93	10,215.03	9,312.22	37,171.63	101,374.68
PREMIUM & DEDUCTIBLE	106,374.68	3,293.47	36,266.40	5,115.93	10,215.03	9,312.22	42,171.63	106,374.68

\$2,500/\$5,000 EMBEDDED DEDUCTIBLE
100%/80% COINSURANCE - PRESCRIPTIONS DRUGS COVERED AT 100%
 Blue Cross / Blue Shield

JANUARY '11		HEALTH	ADMIN	POLICE	STREET	WATER	SEWER	ELECTRIC
		Insurance	01-11-451	01-21-451	01-41-451	51-41-451	52-43-452	53-40-451
		20%	0%	0%	0%	20%	20%	40%
Streets - Water - Sewer	4,885.86	977.17	-	-	977.17	977.17	1,954.34	4,885.86
	0%	0%	17%	23%	20%	40%		
Electric	8,928.06	-	-	1,517.77	2,053.45	1,785.61	3,571.22	8,928.06
	0%	0%	0%	0%	0%	0%	100%	
Police Department	3,310.01	-	-	-	-	-	3,310.01	3,310.01
	0%	100%	0%	0%	0%	0%	0%	
	10,753.25	-	10,753.25	-	-	-	-	10,753.25
MONTHLY	27,877.18	977.17	10,753.25	1,517.77	3,030.63	2,762.78	8,835.58	27,877.18
ANNUALLY	334,526.16	11,726.06	129,039.00	18,213.24	36,367.51	33,153.41	106,026.94	334,526.16
DEDUCTIBLE	135,000.00	4,500.00	52,500.00	7,225.00	14,275.00	13,000.00	43,500.00	135,000.00
PREMIUM & DEDUCTIBLE	469,526.16	16,226.06	181,539.00	25,438.24	50,642.51	46,153.41	149,526.94	469,526.16
LAST YEARS PREMIUM (MONTHLY)	19,429.29	702.72	7,731.05	1,091.44	2,179.37	1,986.77	5,737.94	19,429.29
LAST YEARS PREMIUM (ANNUALLY)	233,151.48	8,432.59	92,772.60	13,097.31	26,152.48	23,841.19	68,855.30	233,151.48
LAST YEARS DEDUCTIBLE (ANNUALLY)	130,000.00	4,500.00	52,500.00	7,225.00	14,275.00	13,000.00	38,500.00	130,000.00
PREMIUM & DEDUCTIBLE	363,151.48	12,932.59	145,272.60	20,322.31	40,427.48	36,841.19	107,355.30	363,151.48
DIFFERENCE - PREMIUM (MONTHLY)	8,447.89	274.46	3,022.20	426.33	851.25	776.02	3,097.64	8,447.89
DIFFERENCE - PREMIUM (ANNUALLY)	101,374.68	3,293.47	36,266.40	5,115.93	10,215.03	9,312.22	37,171.63	101,374.68
PREMIUM & DEDUCTIBLE	106,374.68	3,293.47	36,266.40	5,115.93	10,215.03	9,312.22	42,171.63	106,374.68

\$2,500/\$5,000 EMBEDDED DEDUCTIBLE
100%/80% COINSURANCE - PRESCRIPTIONS DRUGS COVERED AT 100%
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Insurance	01-11-451	01-21-451	01-41-451	51-41-451	52-43-452	53-40-451		
Administration	20%	0%	0%	0%	20%	20%	40%	
Streets - Water - Sewer	4,885.86	977.17	-	-	977.17	977.17	1,954.34	4,885.86
	0%	0%	17%	23%	20%	40%		
Electric	8,928.06	-	-	1,517.77	2,053.45	1,785.61	3,571.22	8,928.06
	0%	0%	0%	0%	0%	0%	100%	
Police Department	3,310.01	-	-	-	-	-	3,310.01	3,310.01
	0%	100%	0%	0%	0%	0%	0%	
	10,753.25	-	10,753.25	-	-	-	-	10,753.25
MONTHLY	27,877.18	977.17	10,753.25	1,517.77	3,030.63	2,762.78	8,835.58	27,877.18
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Streets - Water - Sewer	4,885.86	977.17	-	-	977.17	977.17	1,954.34	4,885.86
	0%	0%	17%	23%	20%	40%		
Electric	8,928.06	-	-	1,517.77	2,053.45	1,785.61	3,571.22	8,928.06
	0%	0%	0%	0%	0%	0%	100%	
Police Department	3,310.01	-	-	-	-	-	3,310.01	3,310.01
	0%	100%	0%	0%	0%	0%	0%	
	10,753.25	-	10,753.25	-	-	-	-	10,753.25
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Administration	4,885.86	977.17	-	-	977.17	977.17	1,954.34
	0%	0%	17%	23%	20%	40%	
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	0%	0%	0%	0%	0%	0%	100%
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	0%	100%	0%	0%	0%	0%	0%
Police Department	10,753.25	-	10,753.25	-	-	-	-
	0%	0%	100%	0%	0%	0%	0%
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Police Department	3,310.01	-	-	-	-	-	3,310.01	3,310.01
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Police Department	3,310.01	-	-	-	-	-	3,310.01	3,310.01
	0%	100%	0%	0%	0%	0%	0%	
MONTHLY	10,753.25	-	10,753.25	-	-	-	-	10,753.25
ANNUALLY	27,877.18	977.17	10,753.25	1,517.77	3,030.63	2,762.78	8,835.58	27,877.18
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VILLAGE OF FREEBURG, ILLINOIS

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
MARCH 31, 2010

DRAFT

VILLAGE OF FREEBURG, ILLINOIS

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MARCH 31, 2010

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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, 2010, 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, 2010, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 to 10, the schedule of funding progress and employer contributions on page 37 and the budgetary comparison information on page 36, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of the administration regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Certified Public Accountants

November 23, 2010

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, 2010. 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.

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.

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 \$8,802,103 at the close of the most recent fiscal year.

The largest portion of the Village's net assets (79%) 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, 2010	March 31, 2009	March 31, 2010	March 31, 2009	March 31, 2010	March 31, 2009
Current and other assets	\$ 897,801	\$ 1,016,788	\$ 3,616,425	\$ 3,049,867	\$ 4,514,226	\$ 4,066,655
Capital assets	714,583	574,496	11,470,102	12,074,733	12,184,655	12,649,229
Total assets	1,612,354	1,591,284	15,086,527	15,124,600	16,698,881	16,715,884
Long-term liabilities outstanding	1,900,981	1,973,641	5,473,387	5,750,656	7,374,318	7,724,297
Other liabilities	5,171	2,708	517,289	463,098	522,460	465,806
Total liabilities	1,906,102	1,976,349	5,990,676	6,213,754	7,896,778	8,190,103
Net assets:						
Invested in capital assets, net of related debt	713,622	570,855	6,210,289	6,547,392	6,923,911	7,118,247
Restricted	382,826	361,841	-	-	382,826	361,841
Unrestricted	(1,390,196)	(1,317,761)	2,885,562	2,363,407	1,495,366	1,045,646
Total net assets	\$ (293,748)	\$ (385,065)	\$ 9,095,851	\$ 8,910,799	\$ 8,802,103	\$ 8,525,734

Total net assets increased \$276,000 resulting in a balance of \$8,802,103 as of March 31, 2010. Current assets, which include cash, investments and accounts receivable, increased \$448,000, largely due to a larger receivable balance and cash balances. Non-current assets decreased \$465,000, due to depreciation exceeding the increase in current year additions. Total liabilities decreased \$293,000 resulting in a balance of \$7,896,778 as of March 31, 2010. Outstanding debt, including long-term and short-term portions, decreased \$350,000, due to principle payments on the outstanding bonds. Other liabilities increased \$56,000, due to an increase in the accounts payables and customer deposits.

ANALYSIS OF NET ASSETS

<u>Analysis of Net Assets</u>	<u>2010</u>		<u>2009</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Net invested in capital assets	78.7%	\$ 6,923,911	83.5%	\$ 7,118,247
Restricted	4.3%	382,826	4.2%	361,841
Unrestricted	17.0%	1,495,366	12.3%	1,045,646
Total net assets	<u>100.0%</u>	<u>\$ 8,802,103</u>	<u>100.0%</u>	<u>\$ 8,525,734</u>

Total net asset balances increased by \$276,000 in fiscal year 2010 to a total ending balance of \$8,802,103. Capital net asset balances decreased by \$194,000 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.

REVENUE COMPARISON BY TYPE

Governmental Activities

	<u>2010</u>	<u>2009</u>
Property tax	\$ 527,736	\$ 499,136
Sales and use tax	418,656	434,293
State income tax	233,932	339,175
Replacement tax	5,429	5,961
Charges for services	267,350	245,813
Telecommunications tax	142,951	139,285
Motor fuel tax	97,410	102,031
Other state/local taxes	201,147	191,475
Investment income	12,498	17,370
Operating grants	30,551	2,295
Miscellaneous	5,297	12,413
Total revenues	<u>\$ 1,942,957</u>	<u>\$ 2,009,247</u>

Total revenues for the governmental activities decreased approximately \$66,000 for the year ended March 31, 2010. The decrease is mainly due to the decrease in state income tax receipts which are several months in arrears.

Business-type Activities

	<u>2010</u>	<u>2009</u>
Water charges	\$ 845,365	\$ 680,204
Sewer charges	429,967	321,376
Electric charges	4,073,980	3,953,006
Swimming pool charges	39,896	43,240
Investment income	94,661	82,568
Total revenues	<u>\$ 5,483,869</u>	<u>\$ 5,080,394</u>

Total revenues for the business-type activities increased approximately \$403,000 for the year ended March 31, 2010. The increase was primarily related to the Village increasing fees for all services in the current year. Investment income also increased slightly due to higher cash balances.

EXPENDITURES BY CATEGORY

Governmental Activities

<u>Expenditures by category</u>	<u>2010</u>		<u>2009</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
General government	14.0%	\$ 259,997	13.4%	\$ 243,994
Public safety	50.0%	925,330	48.7%	887,469
Highways and streets	21.9%	405,321	24.0%	438,221
Sanitation	9.4%	173,658	9.0%	163,998
Development	0.1%	2,500	0.1%	2,500
Interest on long-term debt	4.6%	84,834	4.8%	87,874
Total expenditures	100.0%	\$ 1,851,640	100.0%	\$ 1,824,056

The Village reported increases in expenses for governmental activities of \$28,000. Public safety reported the highest expenditure category with 50% 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:

	<u>2010</u>	<u>2009</u>
General government	\$ 17,941	\$ 18,117
Public safety	21,686	24,503
Highways and streets	23,627	21,129
Sanitation	1,335	-
Total depreciation	\$ 64,589	\$ 63,749

Total capital outlay expenditures in the governmental fund financial statements for the current year totaled \$204,646.

Business-type Activities

<u>Operating Expenditures</u>	<u>2010</u>		<u>2009</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Personal services	19.3%	\$ 977,045	20.3%	\$ 1,002,239
Contractual services	9.5%	479,628	10.1%	502,319
Electricity and water purchased	50.6%	2,562,266	49.5%	2,451,057
Supplies and materials	3.6%	183,577	4.7%	233,595
Heat, light and power	0.4%	18,153	0.4%	18,980
Depreciation	16.7%	844,522	15.0%	740,890
Total expenditures	100.0%	\$ 5,065,191	100.0%	\$ 4,949,080

Expenses in the business-type activities increased in total by \$116,000. As in the prior year, the largest categories of operating expense were for electricity and water purchases which increased \$111,000 in the current year.

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 2010, the Village's governmental funds reported combined ending fund balances of \$846,076, a decrease of \$119,496 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, \$382,826 (TIF Fund 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 \$286,787. This balance decreased \$25,234 during the current year.

The TIF Fund increased \$20,985 in the current year, due to the additional property tax received in the current year. The Motor Fuel Tax Fund reported a decrease of \$117,506 for an ending balance of \$159,204. The Impact Fees Fund reported an increase of \$2,259 in the current year to the fund balance of \$17,259.

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 \$9,095,851, an increase of \$185,052 or 0.2% 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.

BUDGETARY HIGHLIGHTS

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

	<u>Budget</u>	<u>Actual</u>
General Fund	\$ 1,986,844	\$ 1,966,838

The budget was passed on June 15, 2009 and amended to include grant proceeds and expenditures related to a recycling center.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>March 31, 2010</u>	<u>March 31, 2009</u>	<u>March 31, 2010</u>	<u>March 31, 2009</u>	<u>March 31, 2010</u>	<u>March 31, 2009</u>
Land	\$ 87,406	\$ 80,406	\$ 279,630	\$ 242,931	\$ 367,036	\$ 323,337
Buildings and Improvements	553,685	500,284	6,383,892	6,383,892	6,937,577	6,884,176
Swimming Pool	-	-	109,116	109,116	109,116	109,116
Infrastructure	194,983	50,738	-	-	194,983	50,738
Distribution and Collection Systems	-	-	13,095,768	12,964,532	13,095,768	12,964,532
Vehicles and Equipment	539,361	555,534	1,260,761	1,188,803	1,800,122	1,744,337
	<u>\$ 1,375,435</u>	<u>\$ 1,186,962</u>	<u>\$ 21,129,167</u>	<u>\$ 20,889,274</u>	<u>\$ 22,504,602</u>	<u>\$ 22,076,236</u>

The Village's investment in capital assets for its governmental and business-type activities as of March 31, 2010, amounts to \$12,184,655, 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 \$444,539. The largest additions in the current year were meters and materials, land, street infrastructure, and water and sewer line additions. These additions were offset by current year depreciation expense of \$909,113, 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 2010, the Village had total long-term debt obligations for governmental activities and business-type activities in the amount of \$1,900,931 and \$5,473,387, respectively, compared to \$1,973,641 and \$5,750,656 at the end of 2009.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>March 31, 2010</u>	<u>March 31, 2009</u>	<u>March 31, 2010</u>	<u>March 31, 2009</u>	<u>March 31, 2010</u>	<u>March 31, 2009</u>
Loans Payable	\$ -	\$ -	\$ 383,109	\$ 420,023	\$ 383,109	\$ 420,023
Capital Lease	931	3,641	5,278	20,633	6,209	24,274
Bonds Payable	1,900,000	1,970,000	5,085,000	5,310,000	6,985,000	7,280,000
Total Debt	<u>\$ 1,900,931</u>	<u>\$ 1,973,641</u>	<u>\$ 5,473,387</u>	<u>\$ 5,750,656</u>	<u>\$ 7,374,318</u>	<u>\$ 7,724,297</u>

The governmental activities reported decreases in long-term debt of \$73,000. The business-type activities reported decreases in long-term debt of \$277,000. 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.

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET ASSETS
(BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)
MARCH 31, 2010

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 291,724	\$ 1,131,535	\$ 1,423,259
Investments	181,651	1,600,656	1,782,307
Receivables (Net of allowance for uncollectible):	-	594,864	594,864
Prepaid Insurance	-	70,842	70,842
Internal Balances	(4,954)	4,954	-
Restricted Cash and Cash Equivalents	382,826	-	382,826
Capital Assets:			
Land	87,406	279,630	367,036
Buildings and Improvements	553,685	6,383,892	6,937,577
Swimming Pool	-	109,116	109,116
Infrastructure	194,983	-	194,983
Distribution and Collection Systems	-	13,095,768	13,095,768
Vehicles and Equipment	539,361	1,260,761	1,800,122
Less: Accumulated Depreciation	(660,882)	(9,659,065)	(10,319,947)
Net Capital Assets	714,553	11,470,102	12,184,655
Unamortized Bond Issuance Costs	46,554	213,574	260,128
Total Assets	\$ 1,612,354	\$ 15,086,527	\$ 16,698,881
<u>Liabilities</u>			
Accounts Payable	\$ 5,171	\$ 266,916	\$ 272,087
Accrued Salaries	-	28,738	28,738
Accrued Interest	-	69,085	69,085
Customer Deposits	-	152,550	152,550
Noncurrent Liabilities:			
Due Within One Year	80,931	278,218	359,149
Due In More Than One Year	1,820,000	5,195,169	7,015,169
Total Liabilities	1,906,102	5,990,676	7,896,778
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	713,622	6,210,289	6,923,911
Restricted	382,826	-	382,826
Unrestricted	(1,390,196)	2,885,562	1,495,366
Total Net Assets	\$ (293,748)	\$ 9,095,851	\$ 8,802,103

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF ACTIVITIES
 (BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)
 (GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)
 FOR THE YEAR ENDED MARCH 31, 2010

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 259,997	\$ 68,155	\$ -	\$ -	\$ (191,842)	\$ -	\$ (191,842)
Public Safety:							
Police	923,090	17,787	1,100	-	(904,203)	-	(904,203)
Civil Defense	2,240	-	-	-	(2,240)	-	(2,240)
Highways and Streets	405,321	-	-	-	(405,321)	-	(405,321)
Development	2,500	-	-	-	(2,500)	-	(2,500)
Sanitation	173,658	181,408	29,451	-	37,201	-	37,201
Interest on Long-Term Debt	84,834	-	-	-	(84,834)	-	(84,834)
Total Governmental Activities	1,851,640	267,350	30,551	-	(1,553,739)	-	(1,553,739)
Business-type Activities:							
Electric Light and Power	4,101,107	4,073,980	-	-	\$ (27,127)	\$ (27,127)	\$ (27,127)
Waterworks	776,839	845,365	-	-	68,526	68,526	68,526
Sewer	344,342	429,967	-	-	85,625	85,625	85,625
Swimming Pool	76,529	39,896	-	-	(36,633)	(36,633)	(36,633)
Total Business-type Activities	5,298,817	5,389,208	-	-	90,391	90,391	90,391
Total Government	\$ 7,150,457	\$ 5,656,558	\$ 30,551	\$ -	(1,553,739)	90,391	(1,463,348)

General Revenues:

Property Tax, Levied for General Purposes	527,736	-	527,736
Sales and Use Tax	418,656	-	418,656
Replacement Tax	5,429	-	5,429
State Income Tax	233,932	-	233,932
Telecommunications Tax	142,951	-	142,951
Motor Fuel Tax	97,410	-	97,410
Utility Tax	201,147	-	201,147
Unrestricted Investment Earnings	12,498	94,661	107,159
Miscellaneous	5,297	-	5,297
Total General Revenues	1,645,056	94,661	1,739,717
Change in Net Assets	91,317	185,052	276,369
Net Assets - Beginning	(385,065)	8,910,799	8,525,734
Net Assets - Ending	\$ (293,748)	\$ 9,095,851	\$ 8,802,103

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, 2010

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 237,153	\$ 54,571	\$ 291,724
Investments	40,608	141,043	181,651
Due from Other Funds	14,197	-	14,197
Restricted Assets	-	382,826	382,826
Total Assets	<u>\$ 291,958</u>	<u>\$ 578,440</u>	<u>\$ 870,398</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts Payable	\$ 5,171	\$ -	\$ 5,171
Due to Other Funds	-	19,151	19,151
Total Liabilities	<u>5,171</u>	<u>19,151</u>	<u>24,322</u>
Fund Equity:			
Fund Balance:			
Reserved	-	382,826	382,826
Unreserved	286,787	-	286,787
Unreserved, reported in Special Revenue Funds	-	176,463	176,463
Total Fund Balance	<u>286,787</u>	<u>559,289</u>	<u>846,076</u>
Total Liabilities and Fund Equity	<u>\$ 291,958</u>	<u>\$ 578,440</u>	<u>\$ 870,398</u>

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, 2010

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported on the balance sheet of the governmental funds.

Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.

Net assets of governmental activities

\$	846,076
	714,553
	(1,854,377)
<u>\$</u>	<u>(293,748)</u>

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VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF REVENUES AND EXPENDITURES
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2010

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Property Tax	\$ 332,091	\$ 195,645	\$ 527,736
Utility Tax	201,147	-	201,147
Intergovernmental:			
Replacement Tax	5,429	-	5,429
Sales Tax	285,837	85,902	371,739
State Income Tax	233,932	-	233,932
Local Use Tax	46,917	-	46,917
Telecommunications Tax	142,951	-	142,951
Grants	30,551	-	30,551
Motor Fuel Tax	-	97,410	97,410
Franchise Fees	19,071	-	19,071
Licenses and Permits	41,149	-	41,149
Fines and Penalties	17,787	-	17,787
Sale of Supplies	181	-	181
Garbage Collection	181,227	-	181,227
Rental/Lease Income	7,935	-	7,935
Investment Earnings	3,263	9,235	12,498
Miscellaneous	5,297	-	5,297
Total Revenues	<u>1,554,765</u>	<u>388,192</u>	<u>1,942,957</u>
Expenditures:			
Current:			
General Government	242,056	-	242,056
Public Safety:			
Police	901,404	-	901,404
Civil Defense	2,240	-	2,240
Highways and Streets	304,047	77,647	381,694
Development	-	2,500	2,500
Sanitation	172,323	-	172,323
Debt Service:			
Principal	2,710	70,000	72,710
Interest	111	82,769	82,880
Capital Outlay	60,401	144,245	204,646
Total Expenditures	<u>1,685,292</u>	<u>377,161</u>	<u>2,062,453</u>
Excess of Revenues Over Expenditures	<u>(130,527)</u>	<u>11,031</u>	<u>(119,496)</u>
Other Financing Sources (Uses):			
Transfer From (To) Other Funds	<u>105,293</u>	<u>(105,293)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over Expenditures	<u>(25,234)</u>	<u>(94,262)</u>	<u>(119,496)</u>
Fund Balance, Beginning of Year	312,021	653,551	965,572
Fund Balance, End of Year	<u>\$ 286,787</u>	<u>\$ 559,289</u>	<u>\$ 846,076</u>

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

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, 2010

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

Net change in fund balances - total governmental funds

\$ (119,496)

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.

140,057

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.

70,756

Change in net assets of governmental activities

\$ 91,317

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, 2010

<u>Assets</u>	Electric Light and Power	Waterworks	Sewer	Non-Major Swimming Pool	Total
Current Assets:					
Cash and Cash Equivalents	\$ 768,725	\$ 122,703	\$ 416,268	\$ (176,161)	\$ 1,131,535
Investments	1,339,000	127,000	134,656	-	1,600,656
Receivables:					
Customers	246,566	47,948	27,450	-	321,964
Unbilled Revenue	183,044	45,057	25,234	-	253,335
Other	-	19,565	-	-	19,565
Due From Other Funds	3,487	721	721	25	4,954
Prepaid Insurance	56,724	7,938	4,626	1,554	70,842
Total Current Assets	2,597,546	370,932	608,955	(174,582)	3,402,851
Noncurrent Assets:					
Property, Plant and Equipment:					
Land	211,375	50,094	11,911	6,250	279,630
Buildings and Improvements	5,406,990	-	919,216	57,686	6,383,892
Swimming Pool	-	-	-	109,116	109,116
Distribution and Collection Systems	8,088,281	3,638,885	1,368,602	-	13,095,768
Vehicles and Equipment	885,038	194,409	161,972	19,342	1,260,761
	14,591,684	3,883,388	2,461,701	192,394	21,129,167
Less - Accumulated Depreciation	6,156,271	2,152,540	1,184,318	165,936	9,659,065
Net Property, Plant and Equipment	8,435,413	1,730,848	1,277,383	26,458	11,470,102
Bond Issuance Costs	213,574	-	-	-	213,574
Total Assets	\$ 11,246,533	\$ 2,101,780	\$ 1,886,338	\$ (148,124)	\$ 15,086,527
Liabilities					
Current Liabilities:					
Accounts Payable	\$ 203,007	\$ 28,861	\$ 32,268	\$ 2,780	\$ 266,916
Accrued Salaries	18,558	5,422	4,758	-	28,738
Accrued Interest	69,085	-	-	-	69,085
Current Portion of Long Term Debt	235,931	7,737	34,550	-	278,218
Customer Deposits	91,672	35,698	25,180	-	152,550
Total Current Liabilities	618,253	77,718	96,756	2,780	795,507
Noncurrent Liabilities:					
Long Term Debt (Net of Current)	4,850,000	50,699	294,470	-	5,195,169
Total Noncurrent Liabilities	4,850,000	50,699	294,470	-	5,195,169
Total Liabilities	5,468,253	128,417	391,226	2,780	5,990,676
Net Assets					
Invested in Capital Assets, Net of Related Debt	3,563,056	1,672,412	948,363	26,458	6,210,289
Unreserved	2,215,224	300,951	546,749	(177,362)	2,885,562
Total Net Assets	\$ 5,778,280	\$ 1,973,363	\$ 1,495,112	\$ (150,904)	\$ 9,095,851

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, 2010

	<u>Electric Light and Power</u>	<u>Waterworks</u>	<u>Sewer</u>	<u>Non-Major Swimming Pool</u>	<u>Total</u>
Operating Revenue:					
Charges for Services	\$ 4,022,946	\$ 809,159	\$ 418,717	\$ 31,378	\$ 5,282,200
Connection Fees	6,669	10,530	11,250	-	28,449
Supplies Sold	13,200	15,711	-	8,443	37,354
Miscellaneous	31,165	9,965	-	75	41,205
Total Operating Revenue	<u>4,073,980</u>	<u>845,365</u>	<u>429,967</u>	<u>39,896</u>	<u>5,389,208</u>
Operating Expenses:					
Personal Services	503,646	242,814	193,585	37,000	977,045
Contractual Services and Other	365,132	37,918	54,494	22,084	479,628
Electricity and Water Purchased	2,242,818	319,448	-	-	2,562,266
Supplies and Materials	97,418	44,544	27,028	14,587	183,577
Heat, Light and Power	2,492	-	15,661	-	18,153
Depreciation	666,852	130,387	44,425	2,858	844,522
Total Operating Expenses	<u>3,878,358</u>	<u>775,111</u>	<u>335,193</u>	<u>76,529</u>	<u>5,065,191</u>
Operating Income (Loss)	<u>195,622</u>	<u>70,254</u>	<u>94,774</u>	<u>(36,633)</u>	<u>324,017</u>
Nonoperating Revenues (Expenses):					
Amortization of Bond Issuance Costs	(9,741)	-	-	-	(9,741)
Interest Income	78,862	7,470	8,307	22	94,661
Interest Expense	(213,008)	(1,728)	(9,149)	-	(223,885)
Total Nonoperating Revenues (Expenses)	<u>(143,887)</u>	<u>5,742</u>	<u>(842)</u>	<u>22</u>	<u>(138,965)</u>
Change in Net Assets	51,735	75,996	93,932	(36,611)	185,052
Net Assets, Beginning of Year	5,726,545	1,897,367	1,401,180	(114,293)	8,910,799
Net Assets, End of Year	<u>\$ 5,778,280</u>	<u>\$ 1,973,363</u>	<u>\$ 1,495,112</u>	<u>\$ (150,904)</u>	<u>\$ 9,095,851</u>

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, 2010

	<u>Electric Light and Power</u>	<u>Waterworks</u>	<u>Sewer</u>	<u>Non-Major Swimming Pool</u>	<u>Total</u>
<u>Cash Flows from Operating Activities</u>					
Cash Received from Customers	\$ 4,002,117	\$ 818,928	\$ 407,940	\$ 39,896	\$ 5,268,881
Cash Paid to Suppliers	(2,831,136)	(464,330)	(124,368)	(33,962)	(3,453,796)
Cash Payments to Employees for Services	(353,455)	(175,469)	(143,803)	(37,000)	(709,727)
Net Cash Provided (Used) by Operating Activities	<u>817,526</u>	<u>179,129</u>	<u>139,769</u>	<u>(31,066)</u>	<u>1,105,358</u>
<u>Cash Flows from Capital Financing Activities</u>					
Purchase of Fixed Assets	(72,269)	(46,868)	(120,754)	-	(239,891)
Principal Paid on Debt	(227,710)	(11,731)	(37,828)	-	(277,269)
Interest Paid on Debt	(215,589)	(1,728)	(9,149)	-	(226,466)
Net Cash Provided (Used) By Capital Financing Activities	<u>(515,568)</u>	<u>(60,327)</u>	<u>(167,731)</u>	<u>-</u>	<u>(743,626)</u>
<u>Cash Flows from Investing Activities</u>					
Purchase of Certificate of Deposit	-	(40,000)	-	-	(40,000)
Interest Income	78,862	7,470	8,307	22	94,661
Net Cash Provided (Used) By Investing Activities	<u>78,862</u>	<u>(32,530)</u>	<u>8,307</u>	<u>22</u>	<u>54,661</u>
<u>Cash Flows from Non-Capital Financing Activities</u>					
Payments From (To) Other Funds	(3,534)	(721)	(721)	(25)	(5,001)
Customer Deposits	3,425	(1,069)	645	-	3,001
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(109)</u>	<u>(1,790)</u>	<u>(76)</u>	<u>(25)</u>	<u>(2,000)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	380,711	84,482	(19,731)	(31,069)	414,393
Cash and Cash Equivalents, Beginning of Year	<u>388,014</u>	<u>38,221</u>	<u>435,999</u>	<u>(145,092)</u>	<u>717,142</u>
Cash and Cash Equivalents, End of Year	<u>\$ 768,725</u>	<u>\$ 122,703</u>	<u>\$ 416,268</u>	<u>\$ (176,161)</u>	<u>\$ 1,131,535</u>

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, 2010

	<u>Electric Light and Power</u>	<u>Waterworks</u>	<u>Sewer</u>	<u>Non-Major Swimming Pool</u>	<u>Total</u>
Operating Income (Loss)	\$ 195,622	\$ 70,254	\$ 94,774	\$ (36,633)	\$ 324,017
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Depreciation	666,852	130,387	44,425	2,858	844,522
Decrease (Increase) in:					
Accounts Receivable	(33,629)	(10,290)	(9,564)		(53,483)
Other Receivables	1,093	150			1,243
Unbilled Revenue	(39,327)	(16,297)	(12,463)		(68,087)
Prepaid Insurance	1,485	804	1,157	(71)	3,375
Increase (Decrease) in:					
Accounts Payable	23,735	5,274	21,103	2,780	52,892
Accrued Salaries	1,695	(1,153)	337	-	879
Net Cash Provided (Used) by Operating Activities	<u>817,526</u>	<u>179,129</u>	<u>139,769</u>	<u>(31,066)</u>	<u>1,105,358</u>

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

VILLAGE OF FREEBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2010

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

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(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.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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:

<u>Type of Property and Equipment</u>	<u>Estimated Useful Lives</u>
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:

<u>Service</u>	<u>Vacation Allowed</u>
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, 2010 is immaterial.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 15, 2009, 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.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS

At March 31, 2010, the carrying amount of the Village's deposits was \$3,056,723 and the bank balance was \$3,061,751. 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, 2010, none of the Village's bank balance was exposed to custodial credit risk as uninsured or uncollateralized. Deposits of \$2,707,820 exceeded FDIC coverage but were collateralized by investments held in the Village's name.

At March 31, 2010, the Village had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Days)</u>	<u>Fair Value</u>
The Illinois Funds (external investment pool)	Daily	\$ 148,693
Trust Funds	Daily	382,826
Petty Cash		150
Deposits as reported above		3,056,723
Total deposits and investments		<u>\$ 3,588,392</u>
As Reported in the Statement of Net Assets:		
Cash and Cash Equivalents		\$ 1,423,259
Restricted Cash and Cash Equivalents		382,826
Investments		1,782,307
		<u>\$ 3,588,392</u>

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, 2010, the credit rating of the Village's investment was as follows:

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

Concentration of Credit Risk. As of March 31, 2010, the Village did not have a concentration of credit risk.

Foreign Currency Risk. As of March 31, 2010, the Village has no foreign currency risk.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 2009 was 10.21 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 2009, the Village's annual pension cost of \$142,009 for the regular plan was equal to the Village's required and actual contributions.

Three-Year Trend Information for IMRF

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/2009	\$ 142,009	100%	\$ -
12/31/2008	144,731	100%	-
12/31/2007	140,758	100%	-

The required contribution for 2009 was determined as part of the December 31, 2007 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007 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 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 15% 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, 2007, valuation was 23 years.

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the plan was 68.41 percent funded. The actuarial accrued liability for benefits was \$3,183,624 and the actuarial value of assets was \$2,177,881, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,005,743. The covered payroll (annual payroll of active employees covered by the plan) was \$1,390,880 and the ratio of the UAAL to the covered payroll was 72 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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 \$113,904, the total required contribution for the current fiscal year.

NOTE 4: LONG-TERM DEBT

The Village has the following long-term debt as of March 31, 2010.

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 \$40,000 to \$255,000 through November 1, 2024; interest at 4.25% to 5.75%. The amount of bonds outstanding as of March 31, 2010 is \$1,900,000. These bonds are being retired by the TIF Fund.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

\$5,960,000 Local Government Program Revenue Bonds, Series 2005 dated December 20, 2005, due in annual installments of \$235,000 to \$425,000 through December 1, 2025; interest at 3.50% to 4.40%. The amount of bonds outstanding as of March 31, 2010 is \$5,085,000. 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
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	100,000	72,675	270,000	171,652
2016 - 2020	560,000	314,776	1,525,000	688,348
2021 - 2025	895,000	165,951	1,875,000	343,416
2026	-	-	425,000	18,698
	<u>\$ 1,900,000</u>	<u>\$ 881,746</u>	<u>\$ 5,085,000</u>	<u>\$ 2,001,856</u>

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, 2010 is \$25,835.

\$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, 2010 is \$56,263.

\$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, 2010 is \$301,011.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Year Ended April 30,	EPA Loans	
	Principal	Interest
2011	\$ 37,940	\$ 9,849
2012	38,996	8,794
2013	40,083	7,707
2014	31,997	7,668
2015	32,834	5,831
2016 - 2020	170,320	15,869
2021	30,939	590
	<u>\$ 383,109</u>	<u>\$ 56,308</u>

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, 2010 is \$6,209. The lease is being retired partially by 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		Business-type Activities	
	Principal	Interest	Principal	Interest
2011	\$ 931	\$ 9	\$ 5,278	\$ 51
	<u>\$ 931</u>	<u>\$ 9</u>	<u>\$ 5,278</u>	<u>\$ 51</u>

The following is a summary of changes in long-term debt for the year ended March 31, 2010.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Business-type Activities:</u>					
Bonds Payable	\$ 5,310,000	\$ -	\$ 225,000	\$ 5,085,000	\$ 235,000
Capital Lease	20,633	-	15,355	5,278	5,278
EPA Loans	420,023	-	36,914	383,109	37,940
	<u>\$ 5,750,656</u>	<u>\$ -</u>	<u>\$ 277,269</u>	<u>\$ 5,473,387</u>	<u>\$ 278,218</u>
<u>Governmental Activities:</u>					
Bonds Payable	\$ 1,970,000	\$ -	\$ 70,000	\$ 1,900,000	\$ 80,000
Capital Lease	3,641	-	2,710	931	931
	<u>\$ 1,973,641</u>	<u>\$ -</u>	<u>\$ 72,710</u>	<u>\$ 1,900,931</u>	<u>\$ 80,931</u>

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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 December 7, 2009. 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, 2010. 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	2009	2008	2007
Tax Rates:				
General	\$ 0.2500	\$ 0.1249	\$ 0.1202	\$ 0.1250
IMRF	None	0.1435	0.1381	0.1436
Police Protection	0.0750	0.0325	0.0313	0.0325
Audit	None	0.0069	0.0067	0.0069
Civil Defense (ESDA)	0.0500	0.0019	0.0018	0.0019
Total		<u>\$ 0.3097</u>	<u>\$ 0.2981</u>	<u>\$ 0.3099</u>
Assessed Valuations		<u>\$ 86,302,263</u>	<u>\$ 85,461,667</u>	<u>\$ 78,370,113</u>
Tax Extensions:				
General		\$ 107,791	\$ 102,725	\$ 97,963
IMRF		123,844	118,023	112,539
Police Protection		28,048	26,750	25,470
Audit		5,955	5,726	5,408
Civil Defense (ESDA)		1,640	1,538	1,489
Total		<u>\$ 267,278</u>	<u>\$ 254,762</u>	<u>\$ 242,869</u>
Tax Collections		<u>\$ -</u>	<u>\$ 252,437</u>	<u>\$ 243,460</u>
Percent Collected		<u>0.00%</u>	<u>99.09%</u>	<u>100.24%</u>

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 80,406	\$ 7,000	\$ -	\$ 87,406
Capital assets, being depreciated:				
Buildings and improvements	500,284	53,401	-	553,685
Infrastructure	50,738	144,245	-	194,983
Vehicles and equipment	555,534	-	16,173	539,361
Total capital assets being depreciated	1,106,556	197,646	16,173	1,288,029
Less accumulated depreciation for:				
Building and improvements	210,900	14,875	-	225,775
Infrastructure	3,803	2,978	-	6,781
Vehicles and equipment	397,763	46,736	16,173	428,326
Total accumulated depreciation	612,466	64,589	16,173	660,882
Total capital assets, being depreciated, net	494,090	133,057	-	627,147
Governmental activities capital assets, net	\$ 574,496	\$ 140,057	\$ -	\$ 714,553
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 242,931	\$ 36,699	\$ -	\$ 279,630
Capital assets, being depreciated:				
Buildings and improvements	6,383,892	-	-	6,383,892
Swimming pool	109,116	-	-	109,116
Distribution and collection system	12,964,532	131,236	-	13,095,768
Vehicles and equipment	1,188,803	71,958	-	1,260,761
Total capital assets, being depreciated	20,646,343	203,194	-	20,849,537
Less accumulated depreciation for:				
Buildings and improvements	2,951,960	326,915	-	3,278,875
Swimming pool	109,116	-	-	109,116
Distribution and collection system	4,937,555	486,558	-	5,424,113
Vehicles and equipment	815,910	31,051	-	846,961
Total accumulated depreciation	8,814,541	844,524	-	9,659,065
Total capital assets, being depreciated, net	11,831,802	(641,330)	-	11,190,472
Business-type activities capital assets, net	\$ 12,074,733	\$ (604,631)	\$ -	\$ 11,470,102

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Governmental activities:	
General government	\$ 17,941
Public safety	21,686
Highways and streets	23,627
Sanitation	1,335
Total depreciation expense - governmental activities	<u>\$ 64,589</u>
Business-type activities:	
Electric light and power	\$ 666,852
Water	130,387
Sewer	44,425
Swimming pool	2,858
Total depreciation expense-business-type activities	<u>\$ 844,522</u>

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, 2010. 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, 2010.

NOTE 8: DEFICIT RETAINED EARNINGS

The following fund had a deficit retained earnings as of March 31, 2010:

Swimming Pool	\$ 150,904
---------------	------------

NOTE 9: SUBSEQUENT EVENT

The Village has evaluated events occurring after the financial statement date through November 23, 2010 in order to determine their potential for recognition or disclosure in the financial statements. The latter date is the same date the financial statements were available to be issued.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 10: INTERFUND BALANCES

The following funds have interfund balances as of March 31, 2010.

General Fund due from (to):	
Motor Fuel Tax Fund	\$ 16,870
Electric Light and Power Fund	(1,206)
Waterworks Fund	(721)
Sewer Fund	(721)
Swimming Pool Fund	(25)
Electric Light and Power Fund due from (to):	
Motor Fuel Tax Fund	2,281
General Fund	1,206
Waterworks Fund due from (to):	
General Fund	721
Sewer Fund due from (to):	
General Fund	721
Swimming Pool Fund due from (to):	
General Fund	25
Motor Fuel Tax Fund due from (to):	
General Fund	(16,870)
Electric Light and Power Fund	(2,281)

NOTE 11: INTERFUND TRANSFERS

The TIF Fund transferred \$105,293 to the General Fund in the year ended March 31, 2010

VILLAGE OF FREEBURG, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 MODIFIED CASH BASIS
 GENERAL FUND
 FOR THE YEAR ENDED MARCH 31, 2010

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Revenues:			
Property Tax	\$ 517,805	\$ 517,805	\$ 527,736
Replacement Tax	7,000	7,000	5,429
Sales Tax	375,500	375,500	371,738
State Income Tax	360,000	360,000	233,932
Local Use Tax	62,800	62,800	46,917
Telecommunications Tax	140,300	140,300	142,951
Franchise Tax	22,000	22,000	19,071
Utility Tax	192,500	192,500	201,147
Licenses and Permits	29,155	29,155	41,149
Fines and Penalties	16,800	16,800	17,787
Sale of Supplies	525	525	181
Garbage Collection	180,385	180,385	181,227
Rental/Lease Income	6,900	6,900	7,935
Investment Earnings	5,000	5,000	3,263
Grants	1,300	33,690	30,551
Miscellaneous	39,200	39,200	5,297
Transfers	-	-	105,293
Total Revenues	<u>1,957,170</u>	<u>1,989,560</u>	<u>1,941,604</u>
Expenditures:			
Current:			
General Government	502,760	502,760	523,602
Public Safety:			
Police	876,030	876,030	901,404
Civil Defense	3,315	3,315	2,240
Highways and Streets	309,564	309,564	304,047
Sanitation	180,095	180,095	172,323
Capital Outlay	49,690	82,080	60,401
Debt Service	3,000	3,000	2,821
Transfers	30,000	30,000	-
Total Expenditures	<u>1,954,454</u>	<u>1,986,844</u>	<u>1,966,838</u>
Net Change in Fund Balances	<u>\$ 2,716</u>	<u>\$ 2,716</u>	(25,234)
No change for modified cash basis reporting			-
As reported on the Statement of Revenues and Expenditures Arising From Modified Cash Basis Transactions			<u>\$ (25,234)</u>

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF ILLINOIS MUNICIPAL RETIREMENT
FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
MARCH 31, 2010

	Calendar Year					
	2009	2008	2007	2006	2005	2004
Actuarial Value of Assets	\$ 2,177,881	\$ 1,980,186	\$ 2,164,633	\$ 1,938,796	\$ 1,906,118	\$ 1,634,772
Actuarial Accrued Liability (AAL)	3,183,624	2,808,978	2,591,322	2,424,770	2,369,471	2,185,706
Unfunded AAL (UAAL)	1,005,743	828,792	426,689	485,974	463,353	550,934
Funded Ratio	68.41%	70.49%	83.53%	79.96%	80.44%	74.79%
Covered Payroll	1,390,880	1,355,164	1,288,995	1,200,992	1,013,012	1,056,041
UAAL as a % of Covered Payroll	72.31%	61.16%	33.10%	40.46%	45.74%	52.17%
Employer Contributions:						
Required	142,009	144,731	140,758	140,636	109,101	112,363
Made	142,009	144,731	140,758	140,636	109,101	112,363
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, 2009 is \$2,110,454.
On a market basis, the funded ratio would be 66.29 percent.

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:	23 Years
Asset Valuation Method:	Techniques that smooth the effects of volatility over a 5 year period with a 15% corridor
Actuarial Assumptions:	
Interest Rate	7.5 %
Salary Progression	4.4 - 14.0 %
Cost of Living Adjustments	3.0 %

VILLAGE OF FREEBURG, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
MARCH 31, 2010

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>TIF</u>	<u>Total</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 216	\$ 54,355	\$ -	\$ 54,571
Investments	17,043	124,000	-	141,043
Restricted Assets	-	-	382,826	382,826
Total Assets	<u>\$ 17,259</u>	<u>\$ 178,355</u>	<u>\$ 382,826</u>	<u>\$ 578,440</u>
<u>Liabilities and Fund Balance</u>				
Liabilities:				
Due to Other Funds	\$ -	\$ 19,151	\$ -	\$ 19,151
Total Liabilities	-	19,151	-	19,151
Fund Balance:				
Unreserved	17,259	159,204	-	176,463
Reserved - Debt Service	-	-	382,826	382,826
Total Fund Balance	<u>17,259</u>	<u>159,204</u>	<u>382,826</u>	<u>559,289</u>
Total Liabilities and Fund Balance	<u>\$ 17,259</u>	<u>\$ 178,355</u>	<u>\$ 382,826</u>	<u>\$ 578,440</u>

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, 2010

	Impact Fees	Motor Fuel Tax	TIF	Total
Revenues:				
Property Tax	\$ -	\$ -	\$ 195,645	\$ 195,645
Motor Fuel Tax	-	97,410	-	97,410
Sales Tax	-	-	85,902	85,902
Investment Income	2,259	6,976	-	9,235
Total Revenues	<u>2,259</u>	<u>104,386</u>	<u>281,547</u>	<u>388,192</u>
Expenditures:				
Current:				
Highways and Streets	-	77,647	-	77,647
Development	-	-	2,500	2,500
Debt Service:				
Principal	-	-	70,000	70,000
Interest	-	-	82,769	82,769
Capital Outlay	-	144,245	-	144,245
Total Expenditures	<u>-</u>	<u>221,892</u>	<u>155,269</u>	<u>377,161</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,259</u>	<u>(117,506)</u>	<u>126,278</u>	<u>11,031</u>
Other Financing Sources (Uses):				
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>(105,293)</u>	<u>(105,293)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	<u>2,259</u>	<u>(117,506)</u>	<u>20,985</u>	<u>(94,262)</u>
Fund Balance, Beginning of Year	<u>15,000</u>	<u>276,710</u>	<u>361,841</u>	<u>653,551</u>
Fund Balance, End of Year	<u>\$ 17,259</u>	<u>\$ 159,204</u>	<u>\$ 382,826</u>	<u>\$ 559,289</u>

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, 2010, and have issued our report thereon dated November 1, 2010. 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 23, 2010

6511 Investment Portfolio Pledged Securities
 44002200 Citizens Community Bank
 Freeburg, IL

As of Date: 11/30/2010 Last: 10/31/2010

Loc Ticket	Security Description 1	Security Description 2	Safekeeping Agent	Rate	Maturity	Grp	Original Face	Par/Cur Face	S&P	Moody	Date	Book Value	Market Value
3136FMR48	FRMA CALLABLE ONE TIME ONLY ON	COMMERCIAL BANK	COMMERCIAL BANK	1.3	06/28/2013	03a	190,000.00	190,000.00	AAA	AAA	11/24/2010	190,000.00	190,721.81
3136FMR34	FRMA CALLABLE ON 01/26/11	COMMERCIAL BANK	COMMERCIAL BANK	1.4	07/26/2013	03a	125,000.00	125,000.00	AAA	AAA	11/24/2010	125,000.00	125,171.38
3136FPER9	FRMA CALLABLE ONE TIME ONLY ON	COMMERCIAL BANK	COMMERCIAL BANK	2	09/09/2016	03a	173,000.00	173,000.00	AAA	AAA	11/24/2010	173,000.00	173,501.87

TOTAL FOR PLEDGE ID vge

Pledged: 15 Orig Face: 3,355,000.00 Current Face: 3,355,000.00 Market: 3,370,317.09 Book: 3,355,000.00

Educate. Advocate. Empower.

11/19/2010

Raymond Danford, Village President
Village of Freeburg
14 Southgate Center
Freeburg, IL 62243-1541

RECEIVED

NOV 22 2010

Dear Village President Danford:

We are pleased to offer you the opportunity to renew your coverage with the Illinois Municipal League Risk Management Association (IMLRMA), effective 12/31/10 to 12/30/11. Enclosed, please find the invoice for your 2011 renewal contribution.

We offer you two options for making your payment: 1) Pay your contribution in full by December 20, 2010; or 2) Pay in two installments with the first installment due by December 20, 2010 and the second installment due by May 20, 2011.

We want to remind you of the many benefits you receive, both tangible and intangible, for your membership in IMLRMA:

- ◆ You'll never worry about whether we're on your side or whether we might put the interests of other public entities, commercial businesses, stockholders, or global conglomerates above your interests. IMLRMA is a non-profit pool "owned" solely by Illinois cities, towns, and villages, and we are 100% dedicated to you.
- ◆ Your budget allocation for your IMLRMA contribution is stable and predictable. Our program won't require you to make mid-year budget changes to make up for surprise billings and high deductibles.
- ◆ You can send your employees home safely to their families every night and ensure the safety of your community for your residents by taking advantage of our loss control and safety services and training – at no extra cost to you.
- ◆ Our claims services help you return to your pre-loss condition as soon as possible and works hard to get your employees back to work as soon as possible.
- ◆ We are here for the long haul. We don't come and go with the commercial marketplace winds. We've been here for nearly 30 years with a track record of loyal members.

At IMLRMA, we take very seriously our service commitments to you and we are working hard on your behalf. Here are just a few of the ways that IMLRMA has serviced our members so far this year:

- ◆ Logged over 150,000 miles visiting our members in person.
- ◆ Made nearly 2,000 service and loss control visits to our members.
- ◆ Conducted more than 750 loss-control-specific trainings.
- ◆ Educated and trained nearly 7,500 local government employees and supervisors.
- ◆ Inspected 300 recreational and non-recreational facilities or job sites.
- ◆ Created many new educational/training documents for you to use.

During the year ahead, we look forward to working with you and demonstrating the value of your IMLRMA membership.

On behalf of everyone at IMLRMA, we thank you for making the IMLRMA your choice for professional risk management services. If you have any questions concerning your contribution and coverages, or if you would like to take advantage of the services available in IMLRMA, please contact us at 1-800-252-5051 and speak to Julia Reynolds (extension 1199) or Katie Lund (extension 1111).

Cordially yours,



Larry Frang
Managing Director

cc: Julie Polson, Risk Management Coordinator
Enclosure

Freeburg



ILLINOIS MUNICIPAL LEAGUE RISK MANAGEMENT ASSOCIATION



P.O. Box 5180, Springfield, Illinois 62705-5180
Phone: 217/525-1220 Fax: 217/525-7438

2011 CONTRIBUTION INVOICE/RENEWAL

MEMBER INFORMATION:

Freeburg
14 Southgate Center
Freeburg IL 62243-1541

DATE: 11/19/2010
ACCOUNT #: 0202

2011 ANNUAL CONTRIBUTION: \$176,655

WC	AL/CGL	IM	APD	PROP	TOTAL
11.6	7.4	41.6	26.1	27.6	14.0%
\$81,251	\$50,181	\$ 814	\$3,359	\$41,050	\$176,655

Effective Dates: 12/31/2010 TO 12/30/2011

PAYMENT OPTIONS	
Option #1 (pay in full)	Option #2 (pay in two installments)*
Invoice Amt: \$176,655 Pay by: 12/20/2010	Invoice Amt: \$176,655 1 st Installment Pay by 12/20/2010 \$88,769.14 2 nd Installment Pay by 05/20/2011 \$88,769.14

You can send this entire page, or cut at the line below and just send the bottom portion of this invoice, to submit when making payment.

<p>CHECK ONE:</p> <p><input type="checkbox"/> Option #1</p> <p><input type="checkbox"/> Option #2* If you select Option 2, please make sure to sign the acknowledgement below before returning this invoice.</p> <p><i>Make check payable to:</i> IML Risk Management Association P.O. Box 5180 Springfield, Illinois 62705-5180</p>	<p>Freeburg 14 Southgate Center Freeburg, IL 62243-1541 ACCOUNT# 0202</p>
--	---

TOTAL
PAYMENT ENCLOSED: \$ _____

*On behalf of the city/town/village named above ("Member"), I hereby warrant that I have the authority to sign this agreement on the Member's behalf. I acknowledge and understand that the installment option is afforded only as a benefit for budgeting purposes and is not meant to allow for mid-term withdrawal. I acknowledge and understand that Article 5 of the Intergovernmental Cooperation Contract ("Contract") prohibits termination of the Intergovernmental Cooperation Contract prior to the last day of December of any given year. Per Article 5, I warrant that the Member will adhere to the Contract and pay the second installment when due.

Mayor/Village President or other Municipal Officer Name (please sign)

Title

Date

**ILLINOIS MUNICIPAL LEAGUE
RISK MANAGEMENT ASSOCIATION**



P.O. Box 5180, Springfield, Illinois 62705-5180
Phone: 217/525-1220 Fax: 217/525-7438

MIN / MAX 2011 CONTRIBUTION INVOICE/RENEWAL

MEMBER INFORMATION:

Freeburg
14 Southgate Center
Freeburg, IL 62243-1541

DATE: 11/19/2010
ACCOUNT #: 0202

2011 MIN/MAX CONTRIBUTION: \$157,709

MIN/MAX CONTRIBUTION BREAKDOWN

Effective Dates: 12/31/2010 TO 12/30/2011

WC	AL/CGL	IM	APD	PROP	TOTAL
\$72,537	\$44,799	\$ 726	\$2,999	\$36,647	\$157,709

PAYMENT OPTIONS	
Option #1 (pay in full)	Option #2 (pay in two installments)*
Invoice Amt: \$157,709 Pay by: 12/20/2010	Invoice Amt: \$157,709 1 st Installment Pay by 12/20/2010 \$79,248.77 2 nd Installment Pay by 05/20/2011 \$79,248.77

You can send this entire page, or cut at the line below and just send the bottom portion of this invoice, to submit when making payment.

<p>CHECK ONE:</p> <p><input type="checkbox"/> Option #1</p> <p><input type="checkbox"/> Option #2* If you select Option 2, please make sure to sign the acknowledgement below before returning this invoice.</p> <p><i>Make check payable to:</i> IML Risk Management Association P.O. Box 5180 Springfield, Illinois 62705-5180</p>	<p>Freeburg 14 Southgate Center Freeburg, IL 62243-1541 ACCOUNT# 0202</p> <p><u>The signed Min/Max agreement must be returned with your payment.</u></p>
---	--

TOTAL MIN/MAX
PAYMENT ENCLOSED: \$ _____

*On behalf of the city/town/village named above ("Member"), I hereby warrant that I have the authority to sign this agreement on the Member's behalf. I acknowledge and understand that the installment option is afforded only as a benefit for budgeting purposes and is not meant to allow for mid-term withdrawal. I acknowledge and understand that Article 5 of the Intergovernmental Cooperation Contract ("Contract") prohibits termination of the Intergovernmental Cooperation Contract prior to the last day of December of any given year. Per Article 5, I warrant that the Member will adhere to the Contract and pay the second installment when due.

Mayor/Village President or other Municipal Officer Name (please sign)

Title

Date

MINIMUM – MAXIMUM OPTION

December 31, 2010 – December 31, 2011

Many of our members have found the Minimum - Maximum (Min-Max) program to be very successful and we are pleased to continue it in the year 2011. The Min-Max option provides an incentive for members to control and reduce losses through effective accident prevention and claims management efforts. If losses and claim costs are lower than anticipated, you may realize an overall savings. However, if losses and claim costs are greater than anticipated, you may be penalized and have to pay additional contributions. Please call us if you would like additional information about the program or to confirm if the Min-Max option meets your municipality's needs.

If your municipality wishes to participate in this optional program for this renewal period, the enclosed Minimum-Maximum Agreement ***must*** be signed and returned with your initial renewal payment. A final copy will be returned to your municipality. If the agreement has not been received by February 1, 2011 your municipality will be billed for the full 100% contribution and such contribution will be due upon receipt.

For members that already take advantage of the Min-Max option, please note that the Min-Max amounts for 2011 will be 85/130 rather than 80/120.

If you have any questions, please contact Julia Reynolds at 1-800-252-5051, ext. 1199.

Freeburg

IMLRMA MINIMUM/MAXIMUM CONTRIBUTION AGREEMENT

This Agreement is between the Illinois Municipal League Risk Management Association (IMLRMA), an intergovernmental association formed pursuant to Article VII, Section 10 of the Illinois Constitution of 1970 and the **VILLAGE OF FREEBURG**, a member of the IMLRMA. This Agreement amends and supplements the Declarations Pages dated December 31, 2010 to December 31, 2011 and all endorsements thereto.

1. DEFINITIONS

The following definitions shall apply for purposes of this Agreement:

"Loss Fund" -- Those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.

"Minimum Loss Fund" -- 85 percent of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.

"Maximum Loss Fund" -- 130 percent of those dollars set aside for the payment of claims excluding reinsurance and excess premiums and administrative costs.

"Paid Claim Dollars" -- Those payments made by IMLRMA on claims including defense costs against the **VILLAGE OF FREEBURG** minus recovery from subrogation, deductible or salvage credited against those claim payments.

"Minimum Contribution" -- Minimum Loss Fund including reinsurance and excess premiums and administrative costs.

"Maximum Contribution" -- Maximum Loss Fund including reinsurance and excess premiums and administrative costs.

2. MINIMUM/MAXIMUM CONTRIBUTION BREAKDOWN

The **VILLAGE OF FREEBURG** hereby agrees to the following schedule of contributions:

	<u>Minimum Contribution</u>		<u>Maximum Contribution</u>
Reinsurance and Excess Premiums and Administrative Costs	\$ 50,347		\$ 50,347
Loss Fund Contribution	@ 85% \$ 107,362	@130%	\$ 164,200
	\$ 157,709		\$ 214,547

3. Based upon a comparison of paid claim dollars against the Loss Fund, IMLRMA will determine whether additional contributions beyond the minimum contribution will be required up to the maximum contribution.

4. For purposes of determining paid claims, IMLRMA will complete a semi-annual review of paid claim dollars.



5. NOTICE

IMLRMA hereby agrees to send, through its agents, written notice when paid claim dollars are equal to or greater than 60 percent of the Minimum Loss Fund.

IMLRMA agrees, through its agents, to send a second written notice when paid claim dollars equal or exceed 85 percent of the Minimum Loss Fund.

6. BILLING/PAYMENT -- The parties to this Agreement hereby agree to the following terms:

When paid claim dollars reach or exceed 100 percent of the Minimum Loss Fund, billing will be instituted on a yearly basis for those paid claim dollars in excess of the Minimum Loss Fund and billing will continue on a yearly basis until the Maximum Loss Fund limit is attained or all claims initiated during the coverage period are closed. Billings will be completed in July of each year for paid claim dollars through June 30.

The **VILLAGE OF FREEBURG** hereby agrees to make payment within 30 days of its receipt of billing.

7. All other definitions, conditions and coverages of the IMLRMA remain the same under this Agreement, including the handling of all claims.

8. This Agreement is to be interpreted and construed in accordance with the laws of the State of Illinois.

9. If any one portion or portions of this Agreement is found to be invalid or unenforceable, the remainder shall remain valid and binding on the parties.

The undersigned hereby affirm that they are duly authorized as agents to bind the parties to this Agreement.

Mayor/Village President

Date

Treasurer/Comptroller/RMC

Date

IMLRMA, Managing Director

Date

ORDINANCE NO. 1368

**AN ORDINANCE AUTHORIZING THE EXECUTION OF THE
IMLRMA MINIMUM/MAXIMUM CONTRIBUTION AGREEMENT**

WHEREAS, the Village Board of Trustees of the Village of Freeburg, a member in good standing of the Illinois Municipal League Risk Management Association and party to the IMLRMA Intergovernmental Cooperation Contract, has been fully apprised of the IMLRMA Minimum/Maximum Contribution Agreement which amends and supplements the IMLRMA Declaration pages dated 12/31/2010 to 12/31/2011 and all endorsements thereto.

WHEREAS, the Village Board of Trustees of the Village of Freeburg finds it to be in the best interest of the municipality to make its IMLRMA contribution in accordance with the IMLRMA Minimum/Maximum Contribution Agreement.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Freeburg, St. Clair County, Illinois, as follows:

1. That the execution of the IMLRMA Minimum/Maximum Contribution Agreement for a one (1) year period beginning 12/31/2010 and ending 12/31/2011 is hereby authorized.
2. That the Village President and Treasurer are hereby granted authority to execute the IMLRMA Minimum/Maximum Agreement which amends and supplements the IMLRMA Declaration pages dated 12/31/2010 to 12/31/2011 and all endorsements thereto.
3. This Ordinance shall take effect immediately upon its passage and approval.

PASSED by the Village Board of the Village of Freeburg, St. Clair County, Illinois, this 6th day of December, 2010, and deposited and filed in the Office of the Village Clerk on said date.

AYE _____	NAY _____	ABSENT _____
AYE _____	NAY _____	ABSENT _____
AYE _____	NAY _____	ABSENT _____
AYE _____	NAY _____	ABSENT _____
AYE _____	NAY _____	ABSENT _____
AYE _____	NAY _____	ABSENT _____

Vote recorded by:

Jerry Menard, Village Clerk

ORDINANCE NO. 1368 cont.

Approved by the Village President of the Village of Freeburg, St. Clair County, Illinois, this 6th day of December, 2010.

Raymond Danford, Village President

ATTEST:

Jerry Menard, Village Clerk

Approved as to Legal Form:

Village Attorney

ORDINANCE NO. 1368

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AYE _____	NAY _____	ABSENT _____
AYE _____	NAY _____	ABSENT _____

Vote recorded by:

Jerry Menard, Village Clerk

ORDINANCE NO. 1368 cont.

Approved by the Village President of the Village of Freeburg, St. Clair County, Illinois, this 6th day of December, 2010.

Raymond Danford, Village President

ATTEST:

Jerry Menard, Village Clerk

Approved as to Legal Form:

Village Attorney
