

TOWNSHIP OF NUNDA, ILLINOIS  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 MARCH 31, 1999  
 (With Comparative Totals as of March 31, 1998)

	GOVERNMENTAL FUND TYPES		AGENCY FUND	ACCOUNT
	GENERAL FUND	SPECIAL REVENUE FUNDS	SPECIAL ASSESSMENT FUND	GENERAL FIXED ASSETS ACCOUNT GROUP
<b>ASSETS AND OTHER DEBITS</b>				
Petty Cash	\$ 200	\$ 200	\$ -	\$ -
Cash and Equivalents	625,455	1,175,059	31,345	-
Receivables:				
Accounts Receivable	886	-	-	-
Special Assessment Receivable	-	-	1,352	-
Property Taxes, Net	645,722	1,670,800	-	-
Inventory, Supplies	-	80,297	-	-
Prepaid Items	2,391	-	-	-
Land and Buildings	-	-	-	1,033,779
Fixtures and Equipment	-	-	-	1,754,120
Cemetery Assets	-	-	-	26,424
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 1,274,654</b>	<b>\$ 2,926,356</b>	<b>\$ 32,697</b>	<b>\$ 2,814,323</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Expenses	6,189	26,632	-	-
Deferred Property Tax Revenue	645,722	1,670,800	-	-
Capital Leases	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>651,911</b>	<b>1,697,432</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY AND OTHER CREDITS</b>				
Investment in General Fixed Assets	-	-	-	2,814,323
Fund Balance:				
Reserved for Perpetual Care	-	5,195	-	-
Reserved for Inventory	-	80,297	-	-
Unreserved	622,743	1,143,432	32,697	-
<b>TOTAL FUND EQUITY AND OTHER CREDITS</b>	<b>622,743</b>	<b>1,228,924</b>	<b>32,697</b>	<b>2,814,323</b>
<b>TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>	<b>\$ 1,274,654</b>	<b>\$ 2,926,356</b>	<b>\$ 32,697</b>	<b>\$ 2,814,323</b>

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

GROUPS GENERAL LONG-TERM DEBT ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)	
	1999	1998
\$ -	\$ 400	\$ 400
-	1,831,859	1,672,775
-	886	6,831
-	1,352	1,352
-	2,316,522	2,260,256
-	80,297	67,410
-	2,391	-
-	1,033,779	902,625
-	1,754,120	1,665,230
-	26,424	26,424
166,568	166,568	142,058
<u>\$ 166,568</u>	<u>\$ 7,214,598</u>	<u>\$ 6,745,361</u>
\$ -	\$ -	\$ 25,996
-	32,821	21,684
-	2,316,522	2,260,255
166,568	166,568	142,058
166,568	2,515,911	2,449,993
-	2,814,323	2,594,279
-	5,195	5,195
-	80,297	67,410
-	1,798,872	1,628,484
-	4,698,687	4,295,368
<u>\$ 166,568</u>	<u>\$ 7,214,598</u>	<u>\$ 6,745,361</u>

## TOWNSHIP OF NUNDA, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND SPECIAL ASSESSMENT FUND  
 For the Year Ended March 31, 1999  
 (With Comparative Totals for the Year Ended March 31, 1998)

	GOVERNMENTAL FUND TYPES		AGENCY FUND	TOTALS	
	GENERAL	SPECIAL	SPECIAL	(MEMORANDUM ONLY)	
	FUND	REVENUE FUNDS	ASSESSMENT FUND	1999	1998
<b>REVENUES</b>					
Property Taxes, Net	\$ 657,466	\$ 1,644,826	\$ -	\$ 2,302,292	\$ 2,200,395
Replacement Taxes	17,445	52,105	-	69,550	64,395
Interest - Investments	32,015	73,458	1,568	107,041	103,005
Interest - Taxes	1,047	2,619	-	3,666	4,010
Traffic Fines	-	20,516	-	20,516	11,987
Fees	-	1,948	-	1,948	2,823
Town Hall Rental	1,915	-	-	1,915	2,275
Insurance Dividend	10,278	19,937	-	30,215	-
Other Income	1,976	7,400	-	9,376	12,101
<b>TOTAL REVENUES</b>	<b>722,142</b>	<b>1,822,809</b>	<b>1,568</b>	<b>2,546,519</b>	<b>2,400,991</b>
<b>EXPENDITURES</b>					
General Administration	516,060	132,553	-	648,613	675,391
Highways and Street	-	1,537,658	-	1,537,658	1,088,896
Health and Welfare	-	23,527	-	23,527	27,563
Cemeteries	-	8,276	-	8,276	7,152
Education and Recreation	20,590	-	-	20,590	18,224
Capital Outlay	14,473	72,442	-	86,915	397,747
Debt Service	-	77,294	-	77,294	55,578
<b>TOTAL EXPENDITURES</b>	<b>551,123</b>	<b>1,851,750</b>	<b>-</b>	<b>2,402,873</b>	<b>2,270,551</b>
Excess (deficiency) of revenues over expenditures	171,019	(28,941)	1,568	143,646	130,440
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Fixed Assets	-	26,742	-	26,742	-
Other Financing Sources (Uses)	-	-	-	-	159,867
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>26,742</b>	<b>-</b>	<b>26,742</b>	<b>159,867</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	171,019	(2,199)	1,568	170,388	290,307
Increase (Decrease) in Inventory Reserve	-	12,887	-	12,887	21,286
Change in Fund Balance	171,019	10,688	1,568	183,275	312,133
Fund Balances at beginning of year	451,724	1,218,236	31,129	1,701,089	1,388,956
Fund Balances at end of year	\$ 622,743	\$ 1,228,924	\$ 32,697	\$ 1,884,364	\$ 1,701,089

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

TOWNSHIP OF NUNDA, ILLINOIS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
TOWN AND SPECIAL REVENUE FUNDS  
BUDGET AND ACTUAL  
For the Year Ended March 31, 1999

	TOWN FUND		Variance Favorable (Unfavorable)
	Budget	Actual	
<b>REVENUES</b>			
Property Taxes, Net	\$ 645,252	\$ 657,466	\$ 12,214
Replacement Taxes	15,500	17,445	1,945
Interest - Investments	28,000	32,015	4,015
Interest - Taxes	1,000	1,047	47
Traffic Fines	-	-	-
Fees	-	-	-
Town Hall Rental	2,000	1,915	(85)
Insurance Dividend	4,500	10,278	5,778
Other Income	4,400	1,976	(2,424)
<b>TOTAL REVENUES</b>	<b>700,652</b>	<b>722,142</b>	<b>21,490</b>
<b>EXPENDITURES</b>			
General Administration	662,633	516,060	146,573
Highway and Street	-	-	-
Health and Welfare	7,000	-	7,000
Cemeteries	-	-	-
Education and Recreation	26,000	20,590	5,410
Capital Outlay	15,862	14,473	1,389
Debt Service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>711,495</b>	<b>551,123</b>	<b>160,372</b>
Excess (deficiency) of revenues over expenditures	(10,843)	171,019	181,862
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Fixed Assets	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	(10,843)	171,019	181,862
Increase (Decrease) in Inventory Reserve	-	-	-
<b>Change in Fund Balance</b>	<b>\$ (10,843)</b>	<b>171,019</b>	<b>\$ 181,862</b>
Fund Balance at beginning of year		451,724	
Fund Balance at end of year		<b>\$ 622,743</b>	

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