

Town of Munda, Illinois  
 Combined Balance Sheet - All Fund Types and Account Groups  
 Year Ended March 31, 1994  
 With Comparative Totals for March 31, 1993

	Governmental Fund Types			Fiduciary	Account Groups		Totals	
	Town	Special Revenue	Special Assessment	Fund Type	General Fixed Assets	Long-Term Debt	(Memorandum Only)	
				Agency			1994	1993
<b>Assets</b>								
Petty Cash	\$ 200	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300	\$ 300
Cash & Equivalents	26,343	164,970	813	0	0	0	192,126	524,140
Investments								
Deferred Compensation	0	0	0	7,575	0	0	7,575	4,615
Other Investments	290,000	880,695	19,000	0	0	0	1,189,695	804,695
Receivables								
Property Taxes, net	587,317	1,287,772	0	0	0	0	1,875,089	1,781,124
Other Governmental Organizations	0	845	0	0	0	0	845	2,959
Special Assessments	0	0	3,304	0	0	0	3,304	3,735
Interest	708	1,448	4	0	0	0	2,160	3,060
Due from Other Funds	0	1,500	0	0	0	0	1,500	1,500
Inventory, Supplies	0	22,838	0	0	0	0	22,838	32,442
Property & Equipment								
Land & Buildings	0	0	0	0	503,508	0	503,508	503,508
Fixtures & Equipment	0	0	0	0	981,204	0	981,204	890,319
Cemetery Assets	0	0	0	0	26,424	0	26,424	26,424
Amount to be Provided for Retirement of General Long-term Debt	0	0	0	0	0	53,596	53,596	69,286
Total Assets	<u>\$ 904,568</u>	<u>\$2,360,168</u>	<u>\$ 23,121</u>	<u>\$ 7,575</u>	<u>\$1,511,136</u>	<u>\$ 53,596</u>	<u>\$ 4,860,164</u>	<u>\$ 4,648,107</u>

The accompanying notes are an integral part of these statements.

**Town of Munda, Illinois**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**Year Ended March 31, 1994**  
**With Comparative Totals for March 31, 1993**

	Governmental Fund Types			Fiduciary	Account Groups		Totals	
	Town	Special Revenue	Special Assessment	Fund Type Agency	General Fixed Assets	Long-Term Debt	(Memorandum Only) 1994      1993	
<b>Liabilities &amp; Fund Balance</b>								
<b>Liabilities</b>								
Accounts Payable	\$ 0	\$ 32,035	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,035	\$ 56,980
Accrued Expenses	4,225	5,569	0	0	0	0	9,794	5,996
Deposits	0	1,055	0	0	0	0	1,055	505
Due to Other Funds	0	1,500	0	0	0	0	1,500	1,500
Capital Leases	0	0	0	0	0	53,596	53,596	69,286
Deferred Property Tax Revenue	587,317	1,287,772	0	0	0	0	1,875,089	1,781,124
Contracts Payable	0	103,372	0	0	0	0	103,372	422,454
Deferred Federal Assistance	0	5,546	0	0	0	0	5,546	0
Deferred Compensation Payable	0	0	0	7,575	0	0	7,575	4,615
<b>Total Liabilities</b>	<b>\$ 591,542</b>	<b>\$ 1,436,849</b>	<b>\$ 0</b>	<b>\$ 7,575</b>	<b>\$ 0</b>	<b>\$ 53,596</b>	<b>\$ 2,089,562</b>	<b>\$ 2,342,460</b>
<b>Fund Balance</b>								
Investment in General Fixed Assets	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,511,136	\$ 0	\$ 1,511,136	\$ 1,420,251
<b>Fund Equities</b>								
Reserved for Perpetual Care	0	4,695	0	0	0	0	4,695	4,695
Reserved for Inventory	0	22,838	0	0	0	0	22,838	32,442
Unreserved	313,026	895,786	23,121	0	0	0	1,231,933	848,259
<b>Total Fund Balance</b>	<b>\$ 313,026</b>	<b>\$ 923,319</b>	<b>\$ 23,121</b>	<b>\$ 0</b>	<b>\$ 1,511,136</b>	<b>\$ 0</b>	<b>\$ 2,770,602</b>	<b>\$ 2,305,647</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 904,568</b>	<b>\$ 2,360,168</b>	<b>\$ 23,121</b>	<b>\$ 7,575</b>	<b>\$ 1,511,136</b>	<b>\$ 53,596</b>	<b>\$ 4,860,164</b>	<b>\$ 4,648,107</b>

The accompanying notes are an integral part of these statements.

**Town of Nunda, Illinois**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Balance**  
**All Governmental Fund Types**  
**Year Ended March 31, 1994**

	Governmental Fund Types			Memorandum 1994	Totals 1993
	Town	Special Revenue	Special Assessment		
<b>Revenues</b>					
Property Taxes, net	\$ 566,075	\$1,223,447	\$ 0	\$ 1,789,522	\$ 1,688,486
Replacement Taxes	12,135	35,993	0	48,128	42,684
Interest - Investments	9,327	39,627	586	49,540	41,384
Interest - Taxes	1,560	3,548	690	5,798	0
Traffic Fines	0	13,429	0	13,429	20,876
Fees	0	1,170	0	1,170	2,119
Town Hall Rental	1,815	0	0	1,815	855
Other Income	5,352	49,072	0	54,424	35,113
<b>Total Revenues</b>	<b>\$ 596,264</b>	<b>\$1,366,286</b>	<b>\$ 1,276</b>	<b>\$ 1,963,826</b>	<b>\$ 1,831,517</b>
<b>Expenditures</b>					
General Administration	\$ 452,869	\$ 136,038	\$ 0	\$ 588,907	\$ 488,336
Highway & Street	0	830,811	0	830,811	1,091,092
Health & Welfare	4,622	15,235	0	19,857	17,884
Cemeteries	0	8,723	0	8,723	16,793
Education & Recreation	9,191	0	0	9,191	22,797
Capital Expenditures	11,098	111,565	0	122,663	199,810
<b>Total Expenditures</b>	<b>\$ 477,780</b>	<b>\$1,102,372</b>	<b>\$ 0</b>	<b>\$ 1,580,152</b>	<b>\$ 1,836,712</b>
Revenues Over (Under) Expenditures	\$ 118,484	\$ 263,914	\$ 1,276	\$ 383,674	\$( 5,195)
Increase in Inventory Reserve	0	( 9,604)	0	( 9,604)	393
Net Change in Fund Balance	\$ 118,484	\$ 254,310	\$ 1,276	\$ 374,070	\$( 4,802)
Fund Balance, April 1, 1993	194,542	669,009	21,845	885,396	890,198
Fund Balance, March 31, 1994	<b>\$ 313,026</b>	<b>\$ 923,319</b>	<b>\$ 23,121</b>	<b>\$ 1,259,466</b>	<b>\$ 885,396</b>

The accompanying notes are an integral part of these statements.

**Town of Munda, Illinois**  
**Combined Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget & Actual**  
**Town and Special Revenue Fund Types**  
**Year Ended March 31, 1994**

	<u>Town Fund</u>			<u>Special Revenue Funds</u>		
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
<b>Revenues</b>						
Property Taxes, net	\$ 564,900	\$ 566,075	\$ 1,175	\$1,223,919	\$1,223,447	\$( 472)
Replacement Taxes	12,000	12,135	135	36,025	35,993	( 32)
Interest - Investments	7,000	9,327	2,327	36,100	39,627	3,527
Interest - Taxes	2,000	1,560	( 440)	4,959	3,548	( 1,411)
Traffic Fines	0	0	0	22,000	13,429	( 8,571)
Fees	0	0	0	760	1,170	410
Town Hall Rental	800	1,815	1,015	0	0	0
Other Income	4,000	5,352	1,352	48,950	49,072	122
<b>Total Revenues</b>	<u>\$ 590,700</u>	<u>\$ 596,264</u>	<u>\$ 5,564</u>	<u>\$1,372,713</u>	<u>\$1,366,286</u>	<u>\$( 6,427)</u>
<b>Expenditures</b>						
General Administration	\$ 535,012	\$ 452,869	\$ 82,143	\$ 150,834	\$ 136,038	\$ 14,796
Highway & Street	0	0	0	1,933,645	830,811	1,102,834
Health & Welfare	8,000	4,622	3,378	54,000	15,235	38,765
Cemeteries	0	0	0	47,600	8,723	38,877
Education & Recreation	54,800	9,191	45,609	0	0	0
Capital Expenditures	12,000	11,098	902	139,000	111,565	27,435
<b>Total Expenditures</b>	<u>\$ 609,812</u>	<u>\$ 477,780</u>	<u>\$ 132,032</u>	<u>\$2,325,079</u>	<u>\$1,102,372</u>	<u>\$1,222,707</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$( 19,112)</u>	<u>\$ 118,484</u>	<u>\$ 137,596</u>	<u>\$( 952,366)</u>	<u>\$ 263,914</u>	<u>\$1,216,280</u>
Increase in Inventory Reserve		<u>0</u>			<u>( 9,604)</u>	
<b>Net Change in Fund Balance</b>		<u>\$ 118,484</u>			<u>\$ 254,310</u>	
Fund Balance, April 1, 1993		<u>194,542</u>			<u>669,009</u>	
<b>Fund Balance, March 31, 1994</b>		<u>\$ 313,026</u>			<u>\$ 923,319</u>	

The accompanying notes are an integral part of these statements.