

**VILLAGE PRESIDENT**  
Seth Speiser

**VILLAGE CLERK**  
Jerry Menard

**VILLAGE TRUSTEES**  
Ray Matchett, Jr.  
Steve Smith  
Mike Blaies  
Mathew Trout  
Dean Pruett  
Elizabeth Niebruegge

# 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

December 16, 2013

## NOTICE

**VILLAGE ADMINISTRATOR**  
Tony Funderburg

**VILLAGE TREASURER**  
Bryan A. Vogel

**PUBLIC WORKS DIRECTOR**  
John Tolan

**POLICE CHIEF**  
Stanley Donald

**VILLAGE ATTORNEY**  
Weilmuenster Law Group, P.C

### **MEETING OF FINANCE COMMITTEE (Finance/Industrial Park/Economic Development/Budget) (Smith/Niebruegge/Trout)**

#### **VILLAGE OF FREEBURG**

A Finance Committee Meeting of the Village of Freeburg will be held at the Municipal Center, Executive Board Room, **Wednesday, December 18, 2013, at 7:30 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
  - 1. Annual Financial Report
- E. Old Business
  - 1. Approval of November 18, 2013 Minutes
  - 2. Attorney's invoices
  - 3. Sign at Industrial Park
  - 4. Local Debt Recovery Program
  - 5. TIF
  - 6. Website update
  - 7. American Tower offer
- F. New Business
  - 1. Azavar Audit Solutions
- 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}]; 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/Niebruegge/Trout  
Wednesday, December 18, 2013 at 7:30 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 7:30 p.m. on Wednesday, December 18, 2013. Those in attendance were Chairperson Steve Smith, Trustee Matt Trout, Trustee Elizabeth Niebruegge, Mayor Seth Speiser, Trustee Mike Blaies, Treasurer Bryan Vogel, Village Clerk Jerry Menard, Administrator Tony Funderburg, Public Works Director John Tolan and Office Manager Julie Polson.

**A. REVIEW OF BOARD LISTS:** The Board Lists were reviewed by the committee. The following expenses were questioned: Steve questioned John about the water radio meters and asked if we are getting rid of the ones that contained lead and John said yes. Elizabeth questioned the meal allowances and John said the guys receive them when work overtime and the meal allowances are in the contract. Matt asked about the roof for Village Hall and Seth said that was the budgeted roof replacement. He also asked about the 12x14 door and that was the door that was backed into by one of our employees. John said we've had a couple of claims and both he and Shane have talked to the guys about being more careful. Matt questioned the testing of work gloves and John said the lineman gloves have to be tested yearly.

**B. REVIEW OF INVESTMENTS:** We don't have anything until 2015.

**C. INCOME STATEMENT:** Julie said since the report has been run, we received a property tax payment of \$11,000, the electric franchise fee of \$16,095, income tax of \$40,876 for October. Steve asked about the simplified telecommunications tax and Julie said we haven't received anything since the report was run. Treasurer Vogel stated we should not be receiving much more income tax for a while. He said the majority is collected February to April and that is paid out 4 months later. Steve asked when the pool transfer will be done and Julie will talk to Debbie about that. Matt asked about the sewer service equipment and John said we had repairs to the blowers and motor at the sewer plant.

**D. TREASURER'S REPORT:** Treasurer Vogel advised that the annual Treasurer's Report was published in the Freeburg Tribune and provided a copy to everyone. The monthly treasurer's reports will be placed in the next board packet for approval.

**E. OLD BUSINESS:**

1. Approval of November 18, 2013 Minutes. Trustee Elizabeth Niebruegge motioned to approve the November 18, 2013 minutes and Trustee Matt Trout seconded the motion. All voting aye, the motion carried.

Finance Committee Minutes  
Wednesday, December 18, 2013  
Page 1 of 2

2. Attorney Invoices: No comments.
3. Sign at Industrial Park: Tony found a company in Cahokia that can make the sign for \$5,000 - \$7,000 which will come in right at budget. The committee discussed where the place the hangers. Tony will have the company draw up some pictures so we can see what they will look like. Elizabeth is hoping to finalize the look of the Welcome to Freeburg sign shortly.
4. Local Debt Recovery Program: Tony said Brian will work on this soon.
5. TIF: Tony talked to Edward Jones and they have already started the legwork now. They will contact us to set up a meeting after the holidays.
6. Website update: Tony said we need to wait for the new budget. Elizabeth would like to start working on a new design now.
7. American Tower Offer: Tony talked to American Tower yesterday. He would like more details and has requested they provide us with more information on their proposal.

**F. NEW BUSINESS:**

1. Azavar Audit Solutions: Tony said this company audits communities to make sure they are receiving all of the utility tax revenues they are due. Tony believes it could help with Charter and Ameren. Matt asked for us to reach out to other towns and see what they are doing.

**G. PUBLIC PARTICIPATION:** None.

**H. ADJOURN:** *Trustee Matt Trout motioned to adjourn the meeting at 7:59 p.m. and Trustee Elizabeth Niebruegge seconded the motion. All voting aye, the motion carried.*



Julie Polson  
Office Manager

**VILLAGE PRESIDENT**  
Seth Speiser

**VILLAGE CLERK**  
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Finance Committee Meeting  
(Finance/Industrial Park/Economic Development/Budget)  
Smith/Niebruegge/Trout  
Monday, November 18, 2013 at 5:30 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 5:30 p.m. on Monday, November 18, 2013. Those in attendance were Chairperson Steve Smith, Trustee Matt Trout, Trustee Elizabeth Niebruegge, Mayor Seth Speiser, Trustee Mike Blaies, Treasurer Bryan Vogel, Village Clerk Jerry Menard, Administrator Tony Funderburg, Finance Clerk Debbie Pierce and Office Manager Julie Polson. Guest present: Janet Baechle.

**A. REVIEW OF BOARD LISTS:** The Board Lists were reviewed by the committee. The following expenses were questioned: Steve questioned the Get Up & Go \$100 expense and Elizabeth said that was the application fee. Tony stated this will lead us into more grant opportunities. Steve asked about the Communication Revolving Fund for the air time for the police laptops and Debbie said it is a flat, monthly fee. He also questioned the LexisNexis monthly fee and Tony said that provides more detailed reports and information that our officers need. Steve asked about TWM's payment and which SRTS project that is for and Julie said that is N. Main St. Elizabeth questioned the Electrico expense of \$1606.50 and that is for repair/maintenance to the traffic light at the Market Place intersection. That is not part of the TIF agreement. Mike questioned why some of the medical reimbursements are paid by the electric fund at 50% and Debbie said that is the way she was instructed to do it. He also questioned the VNA expense and Julie said that is for the flu shots.

**B. REVIEW OF INVESTMENTS:** We don't have anything until 2015.

**C. INCOME STATEMENT:** Elizabeth asked for clarification on some of the funds: AD recording fees – Julie said that is when we record liens, ordinances or deeds at the Courthouse; ZO salaries, regular and appointed – Debbie said Gary is under regular salary and the Board of Appeals and Plan Commission are under appointed; PD Canine – funded from donations; ST – leaf machine – Tony said this is the new machine. We have had some issues with the trailer but those should be worked out shortly. Elizabeth also questioned GA cleanup – that is the spring clean up we hold once a year; MFT salaries – Debbie said that is where we charge our public works employees' time when they are working on MFT projects like the road oiling and chipping. She also questioned EL Community Relations – Julie said that is the budget for the street banners. Trustee Trout questioned the WR Supply, Infrastructure and Debbie said those expenses include copper, Groh water service, master meters and SAVE Site. Elizabeth also questioned why the budget is so low for pool supplies, equipment and operating supplies. Tony said we will look at that when preparing the new budget. Steve questioned why we are over so much in the pool fund and Debbie said we made a bond debt payment.

Finance Committee Minutes  
Monday, November 18, 2013  
Page 1 of 3

D. **TREASURER'S REPORT:** Treasurer Vogel had nothing to report.

E. **OLD BUSINESS:**

1. Approval of October 30, 2013 Minutes. Trustee Matt Trout motioned to approve the October 30, 2013 minutes with corrections and Trustee Elizabeth Niebruegge seconded the motion. All voting aye, the motion carried.
2. Attorney Invoices: Trustee Smith had a couple of questions about the invoice and Tony will explain those charges after the meeting.
3. Sign at Industrial Park: Trustee Niebruegge said they had their first meeting. She stated they will be working with Pete Vogel of the Chamber on this. They are looking at an electronic sign and placing it somewhere between the north end of town and the triangle by Main St. Their next meeting is December 3<sup>rd</sup> and should have an idea after that meeting of what it will look like. The committee is leaning towards a brick or stone look to the sign.
4. Local Debt Recovery Program: Julie talked to Attorney Manion and he should be able to work on this soon.
5. TIF: Administrator Funderburg passed out the information from Edward Jones on refunding the TIF bonds. Tony said we will save \$88,000 by refinancing and only extend the term of the bonds by one year. We would not be pledging any sales tax so all of that money would come back to us which is approximately \$55,000 a year. We would lock in at a 3.62% interest rate. We could take any extra property taxes and pay down the bonds quicker. Tony asked Bryan to check on the interest payments to Mr. Koppeis. Tony said the bond counsel would write the language into the agreement that Mr. Koppeis could not lower the property values of the TIF district. Tony said he should receive RW Baird's proposal shortly.
6. Website update: Tony said there is nothing new on this.
7. Tax Levy: This will be discussed in the Committee as a Whole meeting later tonight.
8. Village of Freeburg Liability/Worker's Compensation Insurance Renewal: This will also be discussed in the Committee as a Whole meeting later tonight.

Trustee Trout asked if we have heard anymore from O'Reilly and Tony said no. They have not submitted their building permit application. They have been doing a lot of the work upfront so when they submit their permit application, it should go through quickly.

F. **NEW BUSINESS:**

1. American Tower Offer: Tony said we've received another request from them with two different options on our cell tower lease. The first option would be for them to purchase the tower for \$250,000 and the second option is a lease extension. Steve asked Tony to get more information from them and Julie will get copies of the existing agreement to the trustees.

Julie said we give Christmas bonuses to our employees and we won't have another Finance meeting before the Christmas holiday. In the past, we've given \$75 to full-time employees and \$25 to part-time employees.

*Trustee Elizabeth Niebruegge motioned to recommend to the full Board full-time employees receive a \$75 Christmas bonus and part-time employees receive a \$25 Christmas bonus and Trustee Matt Trout seconded the motion. All voting aye, the motion carried.*

**G. PUBLIC PARTICIPATION:** None.

**H. ADJOURN:** *Trustee Matt Trout motioned to adjourn the meeting at 5:58 p.m. and Trustee Elizabeth Niebruegge seconded the motion. All voting aye, the motion carried.*



Julie Polson  
Office Manager

Finance Committee Meeting  
Wednesday, December 18, 2013  
Review of Board Lists

Review of Board List:

Board List - MFT:	\$ 8,040.38
Board List - General:	<u>\$ 491,034.47</u>
Total Board List:	<u>\$ 499,074.85</u>

SYS DATE: 11/20/13  
 FROM: 10/20/13

Village of Freeburg  
 A / P B O A R D L I S T  
 REGISTER # 284  
 Wednesday November 20, 2013

SYS TIME: 08:00  
 [NB]

TO: 12/20/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADVANCED DENTAL CARE FU0007	01-41-534 51-42-534 52-43-534 53-40-534	11/20/13	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	46781	✓ 2450.00	Employee requested to 612.50 make paymen 612.50 to provider 612.50 instead of 612.50 them
BATTERIES PLUS 378-104559 378-260987	01-41-652 01-41-652	11/20/13	ST OPERATING SUPPLIES ST OPERATING SUPPLIES	46782	✓ 32.30	8.90 Barricade 23.40 Batteries
COVENTRY HEALTH CARE OF MO, 52773331	01-00-151 01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	11/20/13	DUE FROM EMPLOYEE INSURANCE AD HEALTH INSURANCE PD HEALTH INSURANCE ST HEALTH INSURANCE WR HEALTH INSURANCE SR HEALTH INSURANCE EL HEALTH INSURANCE	46783	✓ 21444.38	2615.58 669.20 New 6762.73 rates 951.51 1956.54 1788.62 6700.20
DONALD, STANLEY MEDICAL11/18/13	01-21-534	11/20/13	PD MEDICAL	46784	✓ 93.43	93.43
DONALD, WILLIAM MEDICAL11/18/13	01-21-534	11/20/13	PD MEDICAL	46785	✓ 42.00	42.00
ECKELS, GREGORY 11/18/13-MEAL	01-41-562	11/20/13	ST TRAVEL EXPENSE	46786	✓ 7.50	7.50 leaves
ELDEN, ROBERT MEDICAL11/18/13	01-41-534 51-42-534 52-43-534 53-40-534	11/20/13	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	46787	74.97	7.50 22.49 14.99 29.99
EQUIPMENT SERVICE CO., IN 30022	01-41-613 51-42-613 52-43-613	11/20/13	ST SUPPLIES, VEHICLE WR SUPPLIES, VEHICLES SR SUPPLIES, VEHICLES	46788	✓ 337.84	112.61 Repairs to 112.62 broken body 112.61 hinge pins for hosit
FROST ELECTRICAL SUPPLY COMPA S3297842.001 S3299023.001	53-40-611 53-40-611	11/20/13	EL SUPPLIES, BUILDING EL SUPPLIES, BUILDING	46789	✓ 285.54	230.15 Flood lights 55.39
FUNDERBURG, TONY MEDICAL11/18/13	01-41-534 51-42-534	11/20/13	ST MEDICAL WR MEDICAL	46790	✓ 79.90	19.98 19.98

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	52-43-534		SR MEDICAL			19.98
	53-40-534		EL MEDICAL			19.96
GAUCH, DONALD 11/18/13 MEAL	01-41-562	11/20/13	ST TRAVEL EXPENSE	46791	✓ 15.00	15.00 <i>meal while working OT - Leaves</i>
HD SUPPLY WATERWORKS, LTD B698427 B706330	51-42-851 51-42-615	11/20/13	WR INFRASTRUCTURE WR SUPPL, INFRASTRUCTURE	46792	✓ 1304.39	1220.00 <i>20- Vestal Rm</i> 84.39 <i>18x Framewrk droppin cover WASHERS</i>
HIMSTEDT ROOFING INC 6011	01-11-890	11/20/13	AD OTHER IMPROVEMENTS (ROOF)	46793	✓ 22230.00	22230.00 <i>Roof at Village Hall</i>
HTC TELEPHONE COMPANY HTC-11/11/13	01-11-552 01-21-552 53-40-552	11/20/13	AD TELEPHONE PD TELEPHONE EL TELEPHONE	46794	✓ 11.79	4.89 4.19 2.71
HUBBELL, INC - WIEGMANN CONNECTOR INV	53-40-851	11/20/13	EL UTILITY SYS PRIMARY	46795	✓ 3792.78	3792.78 <i>Items purchased by Wiegmann for us</i>
ILL DEPT OF AGRICULTURE 2014 ADDT AMT MOHR 2014	01-41-539 01-41-539	11/20/13	ST OTHER PROF SERVICES ST OTHER PROF SERVICES	46796	✓ 30.00	10.00 20.00
JENKINS, ROBERT 11/18/13 MEAL	01-41-562	11/20/13	ST TRAVEL EXPENSE	46797	✓ 15.00	15.00
JIM'S AUTOMOTIVE INC 11310	01-21-513	11/20/13	PD SERVICES, VEHICLE	46798	✓ 71.48	71.48
KRAUSS SHANE 11/09/13 MEAL	53-40-562	11/20/13	EL TRAVEL EXPENSES	46799	✓ 7.50	7.50
LAW ENFORCEMENT SYSTEMS, INC 182645	01-21-652	11/20/13	PD OPERATING SUPPLIES	46800	✓ 88.00	88.00 <i>Citation tickets</i>
LEXISNEXIS 1541796-2013101	01-21-539	11/20/13	PD OTHER PROF SERVICES	46801	✓ 85.00	85.00 <i>monthly fee for database Access-limited</i>
LUCASH, CLARK MEDICAL 11/18/13	53-40-534	11/20/13	EL MEDICAL	46802	✓ 77.97	77.97
MIDWEST METER, INC. 0049983-IN 0050134-IN	51-42-619 51-42-843	11/20/13	WR SUPPLIES, OTHER WR RADIO READ METERS	46803	✓ 11152.50	65.00 <i>meter tested</i> 11087.50 <i>water meter</i>
MUNICIPAL ELECTRONICS INC		11/20/13		46804	✓ 30.85	

SYS DATE: 11/20/13  
 FROM: 10/20/13

Village of Freeburg  
 A / P B O A R D L I S T  
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SYS TIME: 08:00  
 [NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
060855	01-21-613		PD SUPPLIES, VEHICLE			30.85
MCDONALD, TONY 11/18/13 MEAL	01-41-562	11/20/13	ST TRAVEL EXPENSE	46805	✓15.00	15.00
PETTY CASH NOV 2013 PD	01-21-652	11/20/13	PD OPERATING SUPPLIES	46806	✓91.46	30.10
	01-21-512		PD SERVICES, EQUIPMT			19.45
	01-21-536		PD JANITORIAL			18.23
	01-21-539		PD OTHER PROF SERVICES			23.68
POLSON, JULIE JPOLSON/11/15	01-11-559	11/20/13	AD RECORDING FEES	46807	✓362.37	20.00
	01-11-562		AD TRAVEL EXPENSE			12.37
MEDICAL11/18/13	01-11-534		AD MEDICAL			66.00
	51-42-534		WR MEDICAL			66.00
	52-43-534		SR MEDICAL			66.00
	53-40-534		EL MEDICAL			132.00
RAGLAND COMPANIES, INC PO#6470	53-40-823	11/20/13	EL STORAGE SHED	46808	✓330.80	330.80 <i>Bottom section (white) for 12x14 Door</i>
SHAFFERS TIRE SERVICE 32853	01-21-513	11/20/13	PD SERVICES, VEHICLE	46809	✓45.00	45.00
SIRCHIE FINGER PRINT 0143468-IN	01-21-652	11/20/13	PD OPERATING SUPPLIES	46810	✓145.76	145.76 <i>fingerprint cards evidence bags test kits</i>
SOUTHWESTERN IL MUNICIPAL CLE 2013/2014	01-11-561	11/20/13	AD DUES	46811	✓15.00	3.75 <i>Annual Dues</i>
	51-42-561		WR DUES			3.75
	52-43-561		SR DUES			3.75
	53-40-561		EL DUES			3.75
STREICHER'S 1055924	01-21-471	11/20/13	PD UNIFORM ALLOWANCE	46812	✓104.99	104.99 <i>L. handed holster</i>
T & R SERVICE, INC 73774	53-40-851	11/20/13	EL UTILITY SYS PRIMARY	46813	✓11513.30	15.00 <i>Disposal of old Transformer</i>
73803	53-40-851		EL UTILITY SYS PRIMARY			11498.30
TERMINIX PROCESSING CENTE 329741901	01-11-519	11/20/13	AD SERVICES, OTHER	46814	✓45.00	22.50
	01-21-539		PD OTHER PROF SERVICES			22.50
TIIGER, INC 1000	53-40-851	11/20/13	EL UTILITY SYS PRIMARY	46815	✓2337.89	2337.89 <i>Portable Reel Rack System</i>

SYS DATE: 11/20/13  
FROM: 10/20/13

Village of Freeburg  
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SYS TIME: 08:00  
[NB]

TO: 12/20/13

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UNUM LIFE INSURANCE CO OF AME DEC 2013	01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	11/20/13	AD HEALTH INSURANCE PD HEALTH INSURANCE ST HEALTH INSURANCE WR HEALTH INSURANCE SR HEALTH INSURANCE EL HEALTH INSURANCE	46816	✓158.42	3.87 56.55 8.22 14.99 13.54 61.25
WASTE MANAGEMENT OF ST LOUIS 5718333-1841-3	13-44-575	11/20/13	GA RECYCLING	46817	1200.00	1200.00
** TOTAL CHECKS ISSUED					80125.11	
TOTAL FOR REGULAR CHECKS:					80,125.11	

SYS DATE: 11/20/13  
FROM: 10/20/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 285  
Wednesday November 20, 2013

SYS TIME: 10:02  
[NB]

TO: 12/20/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
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COMMERCE BANK, NA AS TRUSTEE 3rd Qtr 2013	01-11-896	11/20/13	AD TIF FREEBURG CENTER	146	22802.90	22802.90
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*3rd Qtr  
Sales Tax*

\*\* TOTAL CHECKS ISSUED 22802.90

TOTAL FOR REGULAR CHECKS: .00  
TOTAL UNPOSTED MANUAL CHECKS: 22,802.90

SYS DATE: 11/20/13  
FROM: 10/20/13

Village of Freeburg  
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Wednesday November 20, 2013

SYS TIME: 10:43  
[NB]

TO: 12/20/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
DESCRIPTION					
I LL DEPT OF REVENUE NOV 2013	53-00-219.2	11/13/13	2067	9761.88	9761.88
** TOTAL CHECKS ISSUED				9761.88	
TOTAL FOR REGULAR CHECKS:				.00	
TOTAL UNPOSTED MANUAL CHECKS:				9,761.88	

SYS DATE: 11/20/13  
FROM: 10/20/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 287  
Wednesday November 20, 2013

SYS TIME: 11:39  
[NB]

TO: 12/20/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES #24-2013		11/20/13		629	142.67	
	01-11-539		AD OTHER PROF SERVICES			35.67
	51-42-539		WR OTHER PROF SERVICES			35.67
	52-43-539		SR OTHER PROF SERVICES			35.67
	53-40-539		EL OTHER PROF SERVICES			35.66
CITIZENS- PAYROLL #24-2013		11/20/13		630	42646.60	
	01-00-215		PR W/H FICA			4714.47-
	01-00-216		PR W/H RETIREMENT			2986.07-
	01-00-213		PR W/H FIT			8028.55-
	01-00-214		PR W/H SIT			3012.74-
	01-21-421		PD REGULAR SALARIES			16305.20
	01-21-422		PD OVERTIME			702.54
	01-21-423		PD HOLIDAY OVERTIME			2028.05
	01-21-425		PD PART-TIME SALARIES			630.00
	01-21-426		PD LONGEVITY/EDUCATION			146.16
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES			238.97-
	01-11-431		AD ELECTED SALARIES			1116.67
	01-11-421		AD REGULAR SALARIES			1593.22
	01-16-421		ZO REGULAR SALARIES			584.28
	01-11-423		AD OVERTIME			14.17
	01-16-431		ZO SALARIES, APPOINTED			210.00
	01-41-421		ST REGULAR SALARIES			5648.92
	01-41-422		ST TEMPORARY SALARIES			96.00
	01-41-423		ST OVERTIME			1334.11
	12-23-421		ES REGULAR SALARIES			96.16
	01-00-110		CASH - CITIZEN - GENERAL			96.16
	12-00-110		CASH - CITIZENS - ESDA			96.16-
	51-42-421		WR REGULAR SALARIES			6363.36
	51-42-421		WR REGULAR SALARIES			14.50
	01-00-110		CASH - CITIZEN - GENERAL			6377.86
	51-00-110		CASH - CITIZENS - WATER			6377.86-
	52-43-421		SR REGULAR SALARIES			5094.85
	52-43-423		SR OVERTIME			226.81
	01-00-110		CASH - CITIZEN - GENERAL			5321.66
	52-00-110		CASH - CITIZENS - SEWER			5321.66-
	53-40-421		EL REGULAR SALARIES			18019.04
	53-40-423		EL OVERTIME			1403.36
	01-00-110		CASH - CITIZEN - GENERAL			19422.40
	53-00-110		CASH - CITIZENS - ELECTRIC			19422.40-
CITIZENS - PAYROLL TAXES #24-2013		11/20/13		631	20488.74	
	01-00-215		PR W/H FICA			4714.47
	01-00-213		PR W/H FIT			8028.55
	01-00-214		PR W/H SIT			3012.74
	01-21-453		PD UNEMPLOYMENT INSURANCE			16.07

SYS DATE: 11/20/13  
FROM: 10/20/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 287  
Wednesday November 20, 2013

SYS TIME: 11:39  
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	01-21-461		PD SOCIAL SECURITY		1467.42	
	01-21-461		PD SOCIAL SECURITY		48.20	
	01-11-461		AD SOCIAL SECURITY		85.41	
	01-11-461		AD SOCIAL SECURITY		122.93	
	01-41-453		ST UNEMPLOYMENT INSURANCE		2.45	
	01-41-461		ST SOCIAL SECURITY		541.55	
	01-16-461		ZO SOCIAL SECURITY		60.76	
	12-23-461		ES SOCIAL SECURITY		7.36	
	01-00-110		CASH - CITIZEN - GENERAL		7.36	
	12-00-110		CASH - CITIZENS - ESDA		7.36-	
	51-42-461		WR SOCIAL SECURITY		487.91	
	01-00-110		CASH - CITIZEN - GENERAL		487.91	
	51-00-110		CASH - CITIZENS - WATER		487.91-	
	52-43-461		SR SOCIAL SECURITY		407.11	
	01-00-110		CASH - CITIZEN - GENERAL		407.11	
	52-00-110		CASH - CITIZENS - SEWER		407.11-	
	53-40-461		EL SOCIAL SECURITY		1485.81	
	01-00-110		CASH - CITIZEN - GENERAL		1485.81	
	53-00-110		CASH - CITIZENS - ELECTRIC		1485.81-	

\*\* TOTAL CHECKS ISSUED 63278.01  
TOTAL FOR REGULAR CHECKS: .00  
TOTAL UNPOSTED MANUAL CHECKS: 63,278.01

SYS DATE: 11/26/13  
 FROM: 10/26/13

Village of Freeburg  
 A / P B O A R D L I S T  
 REGISTER # 288  
 Tuesday November 26, 2013

SYS TIME: 14:51  
 [NB]

TO: 12/26/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
DESCRIPTION					
ABiBow RECYCLING, LLC 1013-1048480	13-44-575	11/26/13	46823	300.00	300.00
GA RECYCLING					
COMMUNICATION REVOLVING FUND T1413739	01-21-539	11/26/13	46824	139.56	139.56
PD OTHER PROF SERVICES					
DARMSTATTER, RICHARD MEDICAL11/26/13	01-41-534 51-42-534 52-43-534 53-40-534	11/26/13	46825	1201.84	120.18 360.55 240.37 480.74
ST MEDICAL					
WR MEDICAL					
SR MEDICAL					
EL MEDICAL					
DONALD, STANLEY MEDICAL11/26/13	01-21-534	11/26/13	46826	56.47	56.47
PD MEDICAL					
ECKELS, GREGORY MEDICAL11/26/13	01-41-534 51-42-534 52-43-534 53-40-534	11/26/13	46827	8.00	.80 2.40 1.60 3.20
ST MEDICAL					
WR MEDICAL					
SR MEDICAL					
EL MEDICAL					
FKG OIL I-0053609	01-41-655 52-43-655 53-40-655 51-42-655	11/26/13	46828	898.57	224.64 224.64 224.64 224.65
ST AUTO FUEL/OIL					
SR AUTO FUEL/OIL					
EL AUTO FUEL/OIL					
WR AUTO FUEL/OIL					
FREEBURG PRINTING & PUBLISHIN 91190 91219	01-11-553 01-11-651 51-42-652 52-43-652 53-40-652	11/26/13	46829	226.00	147.00 19.75 19.75 19.75 19.75
AD PUBLISHING, ADVERTMT					
AD OFFICE SUPPLIES					
WR OPERATING SUPPLIES					
SR OPERATING SUPPLIES					
EL OPERATING SUPPLIES					
FROST ELECTRICAL SUPPLY COMPA S3310153.001 s3307726.001	53-40-615 53-40-615	11/26/13	46830	290.90	3.89- 194.73 2.04- 102.10
DISCOUNT TAKEN					
EL SUPPL, INFRASTRUCTURE					
DISCOUNT TAKEN					
EL SUPPL, INFRASTRUCTURE					
GALLS, AN ARAMARK COMPANY 1212923 PAST DUE	01-21-471 01-21-652	11/26/13	46831	453.56	66.47 387.09
PD UNIFORM ALLOWANCE					
PD OPERATING SUPPLIES					
GAUCH, DONALD 21085	52-43-619	11/26/13	46832	28.00	28.00
SR SUPPLIES, OTHER					

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
HD SUPPLY POWER SOLUTIONS		11/26/13	46833		9117.50	
2377965-06+	53-40-851			EL UTILITY SYS PRIMARY		17.50
2378420-03	53-40-613			EL SUPPLIES, VEHICLES		75.00
2411658-00	53-40-563			EL TRAINING		450.00
2422930-00	53-40-613			EL SUPPLIES, VEHICLES		175.00
2425956-00	53-40-843			EL RADIO READ METERS		8400.00
ILLINOIS MUNICIPAL LEAGUE		11/26/13	46834		522.00	
2014 DUES	51-42-561			WR DUES		174.00
	52-43-561			SR DUES		174.00
	53-40-561			EL DUES		174.00
MASCOUTAH EQUIPMENT CO		11/26/13	46835		363.71	
T397572	01-41-512			ST SERVICES, EQUIPMT		363.71
MCGARRY, LAURA		11/26/13	46836		1103.97	
MEDICAL11/26/13	01-21-534			PD MEDICAL		1103.97
MOHR, JEFF		11/26/13	46837		47.81	
MEDICAL11/26/13	01-41-534			ST MEDICAL		4.78
	51-42-534			WR MEDICAL		14.34
	52-43-534			SR MEDICAL		9.56
	53-40-534			EL MEDICAL		19.13
NUWAY CONCRETE FORMS TROY, LL		11/26/13	46838		398.50	
528399	58-55-656			SWP CHEMICALS		398.50
PITNEY BOWES, INC RESERVE ACC		11/26/13	46839		600.00	
23974801/NOV13	01-11-551			AD POSTAGE		150.00
	51-42-551			WR POSTAGE		150.00
	52-43-551			SR POSTAGE		150.00
	53-40-551			EL POSTAGE		150.00
PROFESSIONAL METAL WORKS		11/26/13	46840		168.00	
6104	51-42-659			WR OTHER GEN SUPPLIES		84.00
	52-43-659			SR OTHER GEN SUPPLIES		84.00
REGIONS COMMERCIAL BANKCARD		11/26/13	46841		5529.91	
0009-NOV 2013	01-41-652			ST OPERATING SUPPLIES		16.17
	53-40-551			EL POSTAGE		18.35
	53-40-611			EL SUPPLIES, BUILDING		91.87
	53-40-613			EL SUPPLIES, VEHICLES		43.96
	53-40-652			EL OPERATING SUPPLIES		92.53
9068-NOV 2013	01-11-651			AD OFFICE SUPPLIES		109.95
	01-11-659			AD OTHER GEN SUPPLIES		82.70
	01-11-931			AD ECONOMIC DEVELOPMENT		1152.72

SYS DATE: 11/26/13  
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Village of Freeburg  
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	01-21-652		PD OPERATING SUPPLIES		179.45	
	51-42-651		WR OFFICE SUPPLIES		109.96	
	51-42-659		WR OTHER GEN SUPPLIES		79.42	
	52-43-651		SR OFFICE SUPPLIES		109.96	
	52-43-659		SR OTHER GEN SUPPLIES		79.42	
	53-40-651		EL OFFICE SUPPLIES		109.92	
	53-40-659		EL OTHER GEN SUPPLIES		79.43	
	53-40-652		EL OPERATING SUPPLIES		576.47	
9076-NOV 2013	01-11-560		AD-IML CONFERENCE		94.08	
	51-42-560		WR-IML CONFERENCE		94.08	
	52-43-560		SR-IML CONFERENCE		94.80	
	53-40-539		EL OTHER PROF SERVICES		87.64	
	53-40-560		EL-IML CONFERENCE		93.36	
9092-NOV 2013	01-11-560		AD-IML CONFERENCE		312.98	
	51-42-560		WR-IML CONFERENCE		312.98	
	52-43-560		SR-IML CONFERENCE		312.98	
	53-40-560		EL-IML CONFERENCE		312.96	
	51-42-551		WR POSTAGE		14.76	
	53-40-539		EL OTHER PROF SERVICES		121.69	
9358-NOV 2013	01-11-560		AD-IML CONFERENCE		52.15	
	51-42-560		WR-IML CONFERENCE		52.15	
	52-43-560		SR-IML CONFERENCE		52.15	
	52-43-612		SR SUPPLIES, EQUIPMT		300.47	
	52-43-615		SR SUPPL, INFRASTRUCTURE		72.99	
	53-40-560		EL-IML CONFERENCE		52.16	
	53-40-562		EL TRAVEL EXPENSES		21.31	
	58-55-519		SWP SERVICES, OTHER		141.94	
SHAFFERS TIRE SERVICE		11/26/13		46842	95.50	
32870	01-21-513		PD SERVICES, VEHICLE		65.50	
32871	01-21-513		PD SERVICES, VEHICLE		30.00	
TEKLAB, INC		11/26/13		46843	182.00	
156185	52-43-539		SR OTHER PROF SERVICES		81.00	
156588	52-43-539		SR OTHER PROF SERVICES		101.00	
TURNER, DAN		11/26/13		46844	1117.75	
MEDICAL11/26/13	01-21-534		PD MEDICAL		1117.75	
WASTE MANAGEMENT OF ST LOUIS		11/26/13		46845	15193.65	
5818570-1841-9	13-44-573		GA GARBAGE DISPOSAL		15193.65	
** TOTAL CHECKS ISSUED					38043.20	
TOTAL FOR REGULAR CHECKS:					38,043.20	

SYS DATE: 11/26/13  
FROM: 10/26/13

Village of Freeburg  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
=====					
		DESCRIPTION			
CARTER WATERS CONST MATRL 30043100	15-41-615	11/26/13 MFT SUPPLIES, SIDEWALKS	1415	66.81	66.81
CSI 94684	15-41-615	11/26/13 MFT SUPPLIES, SIDEWALKS	1416	1004.75	486.00
94974	15-41-615	MFT SUPPLIES, SIDEWALKS			518.75
** TOTAL CHECKS ISSUED				1071.56	
TOTAL FOR REGULAR CHECKS:				1,071.56	

SYS DATE: 12/04/13  
FROM: 11/04/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 290  
Wednesday December 4, 2013

SYS TIME: 10:32  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
AMERICAN SAFETY UTILITY CORP 67453	53-40-512	12/04/13	46846	EL SERVICES, EQUIPMT	313.37	313.37 <i>Testing of work gloves</i>
ASSOCIATED PHYSICIANS GROUP AP32995C3761217 AP33107C3759779	53-40-539 53-40-539	12/04/13	46847	EL OTHER PROF SERVICES EL OTHER PROF SERVICES	50.00	25.00 25.00
AT&T 618539309411/13 618539310611/13 618539311211/13 618539313111/13 618539313211/13 6185393210711/1 618539483011/13 618539483511/13 618539554511/13  618539562511/13 618539587611/13 618539591611/13	52-43-552 53-40-552 53-40-552 01-21-552 01-21-552 52-43-552 52-43-552 52-43-552 01-11-552 51-42-552 52-43-552 53-40-552 52-43-552 53-40-552 52-43-552	12/04/13	46848	SR TELEPHONE EL TELEPHONE EL TELEPHONE PD TELEPHONE PD TELEPHONE SR TELEPHONE SR TELEPHONE SR TELEPHONE AD TELEPHONE WR TELEPHONE SR TELEPHONE EL TELEPHONE SR TELEPHONE EL TELEPHONE SR TELEPHONE	961.17	27.88 83.54 101.25 61.85 143.49 32.51 41.43 41.43 85.11 85.11 85.11 85.09 29.38 30.11 27.88
BEYERSDORFER, CHARLES WATER TAP REFUN	51-00-365	12/04/13	46849	WR TAP-ON FEES	500.00	500.00 <i>Refund of water taps - already received from a previous owner</i>
CAPPELLO, JOHN MEDICAL	01-21-534	12/04/13	46850	PD MEDICAL	654.43	654.43
CLEAN THE UNIFORM CO 31572683  31574681  31576652  31578636	HIGHLAND 51-42-471 52-43-471 53-40-471 51-42-471 52-43-471 53-40-471 51-42-471 52-43-471 53-40-471 51-42-471 52-43-471 53-40-471 51-42-471 52-43-471 53-40-471 51-42-652 52-43-652 53-40-652	12/04/13	46851	WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES	1140.72	91.52 91.52 91.52 89.82 89.82 89.83 89.82 89.82 89.82 89.82 89.82 89.82 89.82 89.82 89.82 19.25 19.25 19.25

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ECKELS, GREGORY 11/23&11/29	01-41-562	12/04/13	ST TRAVEL EXPENSE	46852	15.00	15.00
FREEBURG PRINTING & PUBLISHING 91241	01-11-651 51-42-652 51-42-652 53-40-652	12/04/13	AD OFFICE SUPPLIES WR OPERATING SUPPLIES WR OPERATING SUPPLIES EL OPERATING SUPPLIES	46853	291.00	72.75 72.75 72.75 72.75 <i>envelopes</i>
FUNDERBURG, TONY MEDICAL12/03/13	01-41-534 51-42-534 52-43-537 53-40-534	12/04/13	ST MEDICAL WR MEDICAL SR DATA PROCESSING EL MEDICAL	46854	275.01	68.75 68.75 68.75 68.76
H. EDWARDS EQUIPMENT CO W025088	01-41-612 51-42-612 52-43-612 53-40-612	12/04/13	ST SUPPLIES, EQUIPMT WR SUPPLIES, EQUIPMT SR SUPPLIES, EQUIPMT EL SUPPLIES, EQUIPMT	46855	244.75	61.18 <i>Backhoe</i> 61.19 <i>Signal</i> 61.19 <i>lights</i> 61.19
HD SUPPLY WATERWORKS, LTD B732443	51-42-615	12/04/13	WR SUPPL, INFRASTRUCTURE	46856	1968.96	1968.96 <i>water supplies PVC Pipe sleeve gasket</i>
KMK LAWNS NOVEMBER 2013	01-41-517 51-42-517 52-43-517 53-40-517	12/04/13	ST SERVICES, MOWING WR SERV, LAWN MOWING SR SERV, LAWN MOWING EL SERVICES, CAT GEN	46857	550.00	77.00 <i>last mowing</i> 121.00 303.00 <i>- Clean park</i> 655.00 <i>of leaves</i>
KRAMPER, JANE MEDICAL12/03/13	01-11-534 51-42-534 52-43-534 53-40-534	12/04/13	AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	46858	137.75	17.04 17.04 17.04 34.08
OCT-NOV 2013	01-11-562 51-42-562 52-43-562 53-40-562		AD TRAVEL EXPENSE WR TRAVEL EXPENSES SR TRAVEL EXPENSES EL TRAVEL EXPENSES			13.13 13.14 13.14 13.14
KRAUSS SHANE 12/03/13 BOOT	51-42-471 52-43-471 53-40-471	12/04/13	WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	46859	574.41	94.55 94.55 94.55
MEDICAL12/03/13	53-40-534		EL MEDICAL			290.76
MICK'S AUTO REPAIR, INC		12/04/13		46860	199.00	

SYS DATE: 12/04/13  
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Village of Freeburg  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
65172	01-21-513		PD SERVICES, VEHICLE		50.00	50.00
65227	01-21-613		PD SUPPLIES, VEHICLE		149.00	149.00
MUETH, BENJAMIN WATER TAP REF	51-00-365	12/04/13	WR TAP-ON FEES	46861	500.00	500.00
MCDONALD, TONY 11/23/13	01-41-562	12/04/13	ST TRAVEL EXPENSE	46862	7.50	7.50
PITNEY BOWES INC 505564	01-11-551	12/04/13	AD POSTAGE	46863	15.00	3.00
	51-42-551		WR POSTAGE			3.00
	52-43-551		SR POSTAGE			3.00
	53-40-551		EL POSTAGE			3.00
	13-44-551		GA POSTAGE			3.00
PLUMBERS SUPPLY - BELLEVILLE 1540641	52-43-619	12/04/13	SR SUPPLIES, OTHER	46864	8.27	8.27
URBANSKI, TYLER 11/25/13 BOOT	51-42-471	12/04/13	WR UNIFORM RENTAL	46865	495.66	133.33
	52-43-471		SR UNIFORM RENTAL			133.33
	53-40-471		EL UNIFORM RENTAL			133.34
MEDICAL	53-40-534	12/03/13	EL MEDICAL			95.66
** TOTAL CHECKS ISSUED					8902.00	
TOTAL FOR REGULAR CHECKS:					8,902.00	

*mount a balance  
 new tires  
 2 new  
 tires - Chief's  
 water tap  
 refund - already  
 received from previous  
 owner*

SYS DATE: 12/04/13  
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Village of Freeburg  
A / P BOARD LIST  
REGISTER # 291  
Wednesday December 4, 2013

SYS TIME: 11:04  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ILLINOIS DEPT OF TRANSPORTATI 106338	15-41-599	12/04/13	MFT OTHER CONTR SERV	1417	6968.82	6968.82
** TOTAL CHECKS ISSUED					6968.82	
TOTAL FOR REGULAR CHECKS:					6,968.82	

*Balance due  
for 13/15 Road  
widening  
2006*

SYS DATE: 12/11/13  
FROM: 11/11/13

Village of Freeburg  
A / P B O A R D L I S T  
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SYS TIME: 13:55  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
BP 232037-NOV 13	01-21-655	12/11/13	46871	PD AUTO FUEL/OIL	1915.94	1915.94 <i>Del. Express new</i>
BURR OAK METALWERKS 00-13342 00-13349 00-13359	01-41-512 01-41-512 53-40-519	12/11/13	46872	ST SERVICES, EQUIPMT ST SERVICES, EQUIPMT EL SERVICES, OTHER	245.47	71.05 <i>Replace coil Rope assem.</i> 30.00 <i>-Leaf truck</i> 144.42 <i>Mounting rack for Christmas display</i>
CHARTER COMMUNICATIONS 3795/DEC 2013	01-11-539 01-21-539 51-42-539 52-43-539 53-40-539	12/11/13	46873	AD OTHER PROF SERVICES PD OTHER PROF SERVICES WR OTHER PROF SERVICES SR OTHER PROF SERVICES EL OTHER PROF SERVICES	55.00	11.00 11.00 11.00 11.00 11.00
DURKIN EQUIPMENT CO 120002730	52-43-852	12/11/13	46874	SR LIFT STA REP.	564.00	564.00 <i>Service flow recorder West Plant</i>
FREEBURG PRINTING & PUBLISHING 91340	01-11-651	12/11/13	46875	AD OFFICE SUPPLIES	6.00	6.00
FSH WATER COMMISSION 113327	51-42-575	12/11/13	46876	WR WATER PURCHASES	27325.21	27325.21
FUNDERBURG, TONY 12/09/13	01-11-562	12/11/13	46877	AD TRAVEL EXPENSE	105.60	105.60
GAUCH, DONALD 12/07/13	51-42-471 52-43-471 53-40-471	12/11/13	46878	WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	65.82	21.94 21.94 21.94
HD SUPPLY POWER SOLUTIONS 2413103-00	53-40-613	12/11/13	46879	EL SUPPLIES, VEHICLES	630.00	630.00 <i>low voltage bushing Support kit</i>
ILLINOIS DEPT OF PUBLIC HEALTH #54	58-55-519	12/11/13	46880	SWP SERVICES, OTHER	100.00	100.00 <i>pool annual inspection fee</i>
IMEA REVENUE FUND NOVEMBER 2013	53-40-576 53-00-395	12/11/13	46881	EL ELECTRICITY PURCHASES EL REFUNDS, REIMBURSE (Fuel)	224888.51	226804.58 1916.07-
KASPER, RANDY MEDICAL12/11/13	53-40-534	12/11/13	46882	EL MEDICAL	36.54	36.54
KRAMPER, JANE		12/11/13	46883		28.38	

SYS DATE: 12/11/13  
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MEDICAL12/11/13	01-11-534		AD MEDICAL			5.68
	51-42-534		WR MEDICAL			5.68
	52-43-534		SR MEDICAL			5.68
	53-40-534		EL MEDICAL			11.34
KRAMPER, ZACHARY MEDICAL12/11/13	53-40-534	12/11/13	EL MEDICAL	46884	79.66	79.66
LOMBARDO TRAILERS 29850	01-41-612	12/11/13	ST SUPPLIES, EQUIPMT	46885	65.90	65.90 <i>Chipper</i>
LUCASH, CLARK MEDICAL12/11/13	53-40-534	12/11/13	EL MEDICAL	46886	158.39	158.39
MUNICIPAL ELECTRONICS INC 060712 060918	01-21-612 01-21-512	12/11/13	PD SUPPLIES, EQUIPMT PD SERVICES, EQUIPMT	46887	83.89	65.39 <i>Radar power cord</i> 18.50 <i>- repair radar unit</i>
O'REILLY AUTOMOTIVE, INC 1069-257201	01-41-612	12/11/13	ST SUPPLIES, EQUIPMT	46888	78.50	78.50 <i>Battery</i>
PITNEY BOWES, INC RESERVE 393164	01-11-551 51-42-551 52-43-551 53-40-551 13-44-551	12/11/13	AD POSTAGE WR POSTAGE SR POSTAGE EL POSTAGE GA POSTAGE	46889	147.55	29.51 29.51 29.51 29.51 29.51
PLUMBERS SUPPLY - BELLEVILLE 1546175 1546180	51-42-659 51-42-619	12/11/13	WR OTHER GEN SUPPLIES WR SUPPLIES, OTHER	46890	84.75	74.25 <i>coupling</i> 10.50 <i>MIP adapter</i>
REGIONS COMMERCIAL BANKCARD 9084-NOV 2013	01-21-539	12/11/13	PD OTHER PROF SERVICES	46891	20.00	20.00
RHUTASEL & ASSOCIATES, INC 9	01-41-892	12/11/13	ST GRANT/SAFE ROUTE TO SCHOOL	46892	1074.99	1074.99
SAM'S CLUB 4955/NOV 2013	01-11-619 01-21-536 01-21-651 01-21-652	12/11/13	AD SUPPLIES, OTHER PD JANITORIAL PD OFFICE SUPPLIES PD OPERATING SUPPLIES	46893	176.55	85.44 <i>Office Supplies</i> 22.26 26.87 41.98 <i>Cleaning Supplies</i>
SCHUTZENHOFER, MICHAEL MEDICAL12/11/13	01-21-534	12/11/13	PD MEDICAL	46894	47.65	47.65
SHAFFERS TIRE SERVICE		12/11/13		46895	46.00	

SYS DATE: 12/11/13  
FROM: 11/11/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 292  
Wednesday December 11, 2013

SYS TIME: 13:55  
[NB]

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
32954	01-21-513		PD SERVICES, VEHICLE			46.00
ST CLAIR COUNTY HEALTH DEPT 1630326	12/11/13 58-55-519	12/11/13	SWP SERVICES, OTHER	46896	70.00	70.00
ST CLAIR COUNTY TREASURER 12/2/13 STATEME	12/11/13 01-16-535	12/11/13	ZO COUNTY INSPECTIONS	46897	5000.69	5000.69
ST CLAIR SERVICE COMPANY 656240	12/11/13 01-41-655 51-42-655 52-43-655 53-40-655	12/11/13	ST AUTO FUEL/OIL WR AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL	46898	1966.22	177.75 177.75 177.75 177.77
656241	01-41-655 51-42-655 52-43-655 53-40-655		ST AUTO FUEL/OIL WR AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL			313.80 313.80 313.80 313.80
ST. LOUIS AREA MAPS, INC 12250	12/11/13 01-41-659 51-42-659 52-43-659 53-40-659	12/11/13	ST OTHER GEN SUPPLIES WR OTHER GEN SUPPLIES SR OTHER GEN SUPPLIES EL OTHER GEN SUPPLIES	46899	32.20	8.05 8.05 8.05 8.05
TOLAN, JOHN 11/4/13	12/11/13 51-42-471 52-43-471 53-40-471	12/11/13	WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL	46900	208.13	69.37 69.37 69.39
TURNER, DAN MEDICAL	12/11/13 01-21-534	12/11/13	PD MEDICAL	46901	50.00	50.00
WASTE MANAGEMENT OF ST LOUIS 5839540-184107	12/11/13 13-44-575	12/11/13	GA RECYCLING	46902	1050.00	1050.00
WATTS COPY SYSTEMS INC 14559235	12/11/13 01-21-831	12/11/13	PD OFFICE EQUIPMT (COPIER)	46903	102.09	102.09
** TOTAL CHECKS ISSUED					266509.63	
TOTAL FOR REGULAR CHECKS:					266,509.63	

*Food Service  
Sanitation  
permit*

*St. Clair  
County  
Street  
Guide*

SYS DATE: 12/11/13  
FROM: 11/11/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 293  
Wednesday December 11, 2013

SYS TIME: 14:54  
[NB]  
PAGE 1

TO: 12/11/13

PAYABLE TO                      CHECK DATE                      CHECK NO                      AMOUNT                      DISTR  
INV NO                      GL NO                      DESCRIPTION

=====

VERIZON WIRELESS		12/11/13	46904	965.06	
9715507674	01-11-552		AD TELEPHONE		145.70
	01-21-552		PD TELEPHONE		121.60
	51-42-552		WR TELEPHONE		107.93
	52-43-552		SR TELEPHONE		107.93
	53-40-552		EL TELEPHONE		107.94
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES		344.11
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES		29.85

\*\* TOTAL CHECKS ISSUED                      965.06  
TOTAL FOR REGULAR CHECKS:                      965.06

SYS DATE 121613  
 [GIT]  
 DATE 12/16/13

Village of Freeburg  
 G / L I N V E S T M E N T R E G I S T E R  
 Monday December 16, 2013

SYS TIME 12:39

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 NO PENALTY	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 NO PENALTY	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	
51-001 WR - 7 YR CD CITIZENS	01/09/09	01/09/16 NO PENALTY	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 - 7 YR CD CITIZENS	10/03/11	10/03/18	51-00-116 INVESTMENT - CERT OF DEPOSIT	60000.00	2.2500	84 (M)	.00	.00	69450.00	
51-004 WR/CAP - 7 YR CD CITIZENS	10/27/09	10/27/16 6 MP	51-00-118 INVESTMENT - CD DEP/CAP RES	40000.00	3.5000	7 (Y)	.00	.00	49800.00	
51-005 WR/CAP - 7 YR CD CITIZENS	12/03/10	12/03/17 3 MP	51-00-118 INVESTMENT - CD DEP/CAP RES	150000.00	2.7100	7 (Y)	.00	.00	178455.00	
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 CITIZENS	01/09/09	01/09/16 NO PENALTY	52-00-116 INVESTMENT - CERT OF DEPOSIT	47500.00	4.5000	7 (Y)	.00	.00	62462.50	
52-003 SR - 7 YR CD CITIZENS	10/03/11	10/03/18	52-00-116 INVESTMENT - CERT OF DEPOSIT	40000.00	2.2500	84 (M)	.00	.00	46300.00	
53-001 EL - 7 YR CD CITIZENS	01/09/09	01/09/16 NO PENALTY	53-00-116 INVESTMENT - CERT OF DEPOSIT	454500.00	4.5000	7 (Y) 1	.00	.00	597667.50	

SYS DATE 121613  
 [GIT]  
 DATE 12/16/13

Village of Freeburg  
 G / L I N V E S T M E N T R E G I S T E R  
 Monday December 16, 2013

SYS TIME 12:39  
 PAGE 2

INVESTMENT NUMBER	PURCHASE DATE	MATURITY DATE	ACCOUNT NUMBER	PRINCIPAL	INTEREST RATE	INVESTMENT PERIOD	EXPECTED INTEREST	PRINCIPAL PAID BACK	INTEREST RECEIVED	TOTAL DUE
53-002	03/09/10	03/09/17	53-00-116	454500.00	3.5100	7 (Y) 1	.00	.00	566170.65	
	EL 7 YR CD CITIZENS INVESTMENT - CERT OF DEPOSIT									
53-003	10/03/11	10/03/18	53-00-116	280000.00	2.2500	84 (M)	.00	.00	324100.00	
	EL- 7 YR CD CITIZENS INVESTMENT - CERT OF DEPOSIT									
53-004	08/09/11	08/09/19	53-00-116	50000.00	3.0000	96 (M)	.00	.00	62000.00	
	ELECTRIC CITIZENS INVESTMENT - CERT OF DEPOSIT									
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 CITIZENS INVESTMENT - CERT OF DEPOSIT									
53-006	06/10/11	06/10/19	53-00-116	350000.00	3.0000	8 (Y)	.00	.00	434000.00	
	ELECTRIC-8 YR CD CITIZENS INVESTMENT - CERT OF DEPOSIT									
20-001	06/28/10	06/28/15	20-00-116	17264.75	2.9660	5 (Y)	.00	.00	19825.11	
	IMPACT - 5 YR CD MIDLAND STATES BANK INVESTMENT - CERTIFICATE OF DEPO									
19	INVESTMENTS	TOTALS:		=====			=====	=====	=====	=====
				2282528.36			552573.01	.00	.00	2835101.37



Thank you for choosing to join the Azavar Audit Solutions' Municipal Audit Program. The program is free to join and, in accordance with the attached agreement, Azavar Audit is only due a contingent fee upon the recovery of funds to your municipality. Please contact Jason Perry at (312) 498-5544 with any questions.

Please complete the attached form agreement and mail **two signed copies** to:

**Jason Perry**

**Azavar Audit Solutions, Inc.**

**234 South Wabash Avenue**

**Sixth Floor**

**Chicago, Illinois 60604**

Upon receipt we will return an executed copy to your attention and our staff will follow up with you to begin the audit process.

Thank you for your business!

## **ILLINOIS MUNICIPAL ACTION ALERT – Uncollected Municipal Utility Taxes**

October 14, 2013



Dear Local Government Leader:

Azavar Audit Solutions has audited utility taxpayers for many years to ensure that Illinois municipalities are receiving all the utility tax revenues they are due. Part of the audit process, where errors are found, is to send a notice of tax liability (NOTL) – essentially a tax bill – to the utility taxpayers for unpaid taxes. Azavar Audit works to collect these unpaid taxes, with interest and penalties, on behalf of many of its local government clients. **Your community may be owed hundreds of thousands or even millions of dollars in uncollected revenues.**

Recently two Illinois municipalities in Ameren's service territory held public hearings based on Azavar Audit's findings of lost revenues. In these hearings, the City of O'Fallon was awarded \$3,914,551.49 and the City of Peoria was awarded \$494,715.71. Both rulings affirmed the findings of the many types of errors Azavar found during our audits.

The statute of limitations for collecting back taxes owed by a utility taxpayer in most cases allows municipalities to collect taxes due in the current year plus the four (4) full calendar years preceding the year in which it sends the tax bill. As a result, **a municipality can collect an additional 12 months of uncollected revenue if the tax bill is sent before December 30, 2013.** For example, if an audit is completed and a tax bill is sent in December 2013, the statute of limitations allows a municipality to collect taxes back to January 2009.

While some utility taxpayers have begun correcting a few of the errors that result in lost revenue to a municipality, the utilities don't repay those lost revenues unless an audit occurs and a tax bill is sent. One of these errors relates to how natural gas suppliers remit taxes to municipalities, resulting in an underpayment of tax. **Our analysis shows that as a result of this underpayment of taxes, local governments are not receiving all of the natural gas municipal utility tax they should be collecting.** Thus it is important to initiate an audit as soon as possible in 2013 to capture all potential past due taxes.

All municipalities need every penny of revenue due to it. To accomplish this, each local government that imposes a utility tax must initiate an audit in 2013 in accordance with the Local Government Taxpayers' Bill of Rights and local ordinances. For many municipalities, this means expending money and resources to audit thousands of records of addresses and gross receipts to recover this revenue.

Azavar Audit supports over 100 communities in Illinois so that they do not have to expend staff time and budget to collect these taxes. It is free to join the Municipal Audit Program and members only pay a contingency fee if any new revenue is recovered. **Please bring your questions to Azavar Audit Solutions – Booth 914 at the IML Conference on October 17 or 18** or contact me at 312-583-0100 or [jperry@azavar.com](mailto:jperry@azavar.com).

Sincerely,

Jason Perry, President  
Azavar Audit Solutions, Inc. – [www.azavaraudit.com](http://www.azavaraudit.com)

## CONTINGENT FEE PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (“Agreement”) is made and entered into by and between Azavar Audit Solutions, Incorporated, an Illinois corporation having its principal place of business at 234 South Wabash Avenue, Sixth Floor, Chicago, Illinois 60604 (“Azavar”), and the \_\_\_\_\_, an Illinois municipal corporation having its principal place of business at \_\_\_\_\_ (“Customer”).

### 1. SCOPE OF SERVICES

1.1 Subject to the following terms and conditions, Azavar shall provide professional computer, data audit, compliance management, and management consulting services (“Services”) in accordance with the below statement of work. Azavar will render the services provided under this Agreement in a workmanlike manner in accordance with industry standards. The services and work provided shall be provided in substantial accordance with the below statements:

- (a) Azavar shall undertake a Municipal Audit Program on behalf of the Customer. As part of the Municipal Audit Program Azavar shall, on behalf of the Customer, separately audit each utility tax, taxpayer, franchise fee, and utility service fee and expense imposed by or upon the Customer within the Customer’s corporate boundaries (“Audits”) including, but not limited to Electric, Gas, Cable, and Telecommunications providers (“Providers”) on behalf of the Customer. Azavar shall also audit during the course of its work for the Customer receipts, addresses and databases relating to local sales/use taxes and business license revenue. Azavar shall audit water service, expense, and taxes and hotel/motel occupancy taxes.
- (b) The purpose of each audit is to determine past, present, and future taxes, franchise fees, service fees, or any other refunds, monies or revenue owed to the Customer that were not properly attributed to the Customer or were not properly paid or collected and to determine future taxes, franchise fees, and other monies owed to the Customer not previously counted so that Customer can collect these past, present, and future monies. Federal and Illinois state law, the Customer’s own local ordinances and databases, and the franchise agreements, contracts or bills between Customer and Providers are used by Azavar to conduct the Audits and Azavar will present to Customer in writing during the course of the Audits findings of monies due or potentially due to the Customer for review by the Customer (“Findings”). Customer agrees to review any Findings within thirty (30) days.
- (c) Customer hereby represents that it is not engaged in any Audits as contemplated under this Agreement and shall therefore pay Azavar the fees set forth in this Agreement for any Findings made by Azavar. Customer agrees that it shall not initiate or engage in any Audits contemplated under this Agreement without Azavar’s written consent.
- (d) In order to perform the Audits, Azavar will require full access to Customer records and Provider records. Customer will use its authority as necessary to assist in acquiring information and procure data from Providers; Customer agrees to cooperate with Azavar, provide any necessary documentation, and will engage in necessary meetings with Providers;
- (e) During the course of each audit, Azavar may find that rather than being owed past due funds, the Customer owes funds erroneously paid to the Customer. In this case, Azavar will immediately terminate its participation for that specific Provider audit at no cost to the Customer and will document the error and provide the Customer with information necessary to correct the error. Azavar shall have no liability to Customer for these errors or actions arising from Azavar’s or Customer’s knowledge thereof.
- (f) Customer acknowledges that each Provider is a separate entity that is not controlled by Azavar and therefore Azavar cannot predict all the steps or actions that a Provider will take to limit its responsibility or liability during the audit. Should Customer negotiate, abate, cancel, amend, delay, or waive by any means all or a portion of funds identified as payable to Customer during an audit, Customer shall pay all Azavar expenses and fees on a time and materials basis for that audit in addition to any applicable contingency fees for any Findings that were identified by Azavar or by its Audits;
- (g) The first audit start date is expected to be within no later than thirty (30) days from the date of this Agreement unless changed and approved by the Customer’s Audit Primary Contact and Liaison;
- (h) Each audit is expected to last at least six (6) months. Each subsequent audit will begin after payment terms and obligations have been satisfactorily met from previously completed Audits however overlapping audit work may take place at the discretion of Azavar. Audit timelines are set at the discretion of Azavar;
- (i) Audit status meetings will be held regularly via phone, email, or in person throughout the course of the Audits between Azavar and the Customer’s Primary Contact and Liaison and will occur approximately every quarter;
- (j) Jason Perry, Municipal Audit Program Manager, and Azavar specialists will be auditors under this agreement. All Azavar staff or subcontractors shall be supervised by the Azavar Program Manager.

1.2 Customer agrees to provide reasonable facilities, space, desks, chairs, telephone and reasonably necessary office supplies for Consultants working on Customer’s premises as may be reasonably required for the performance of the Services set forth in this Agreement and in any Exhibit hereto. Customer will assign and designate an employee to be the Audit Primary Contact and Liaison. The Customer’s Audit Primary Contact and Liaison will be the final decision maker for the Customer as it relates to this audit and will meet with Azavar staff on a regular basis as necessary. Lack of participation of Customer staff, especially at critical milestones during an audit, will adversely affect the audit timeline and successful recovery of funds. Customer’s staff shall be available for meetings and participation with Providers to properly verify records and recover funds.

2. **INDEPENDENT CONTRACTOR.** Azavar acknowledges and agrees that the relationship of the parties hereunder shall be that of independent contractor and that neither Azavar nor its employees shall be deemed to be an employee of Customer for any reason whatsoever. Neither Azavar nor Azavar’s employees shall be entitled to any Customer employment rights or benefits whatsoever. Customer shall designate Jason Perry and assigned auditors as authorized employees of Customer for the purpose of reviewing data provided by the Illinois Department of Revenue.

### 3. PAYMENT TERMS.

- 3.1 Customer shall compensate Azavar the fees set forth in this agreement on a contingency basis. If applicable, Azavar shall submit an invoice to Customer on a monthly basis detailing the amounts charged to Customer pursuant to the terms of this Agreement. Any invoice not disputed in writing by Customer within thirty (30) days after the receipt of such invoice shall be considered approved by the Customer. Customer shall remit payment to Azavar in accordance with the Local Government Prompt Payment Act. If Customer defaults on payment of any invoice that is not disputed in writing by Customer within thirty (30) days after the receipt of such invoice Azavar, at its discretion, may accelerate all payments due under this Agreement and seek recovery of all estimated fees due to Azavar based on Findings. Azavar shall be entitled to recover all costs of collection including, but not limited to, finance charges, interest at the rate of one percent (1%) per month, reasonable attorney's fees, court costs, and collection service fees and costs for any efforts to collect fees from the customer. Contingency payment terms are outlined below. If Customer negotiates, abates, cancels, amends, delays, or waives, without Azavar's written consent, any tax determination or Findings that were identified by Azavar or by its Audits where such Findings were allowed under the law at the time the tax determination or Findings were made, Customer shall pay to Azavar applicable contingency fees for the total said tax determination or Findings at the rates set forth below and for the following thirty-six (36) months. If Customer later implements during the subsequent thirty-six (36) months any Findings Customer initially declined based on Azavar programs or recommendations, Azavar shall be paid by Customer its portion of the savings and/or recoveries over the following thirty-six (36) months at the contingency fee rates set forth below.
- 3.2 Customer shall pay Azavar an amount equal to forty-five (45) percent of any new revenues or prospective funds recovered per account or per Provider for thirty-six (36) months following when funds begin to be properly remitted to the Customer. In the event Azavar is able to recover any retroactive funds, any additional savings or revenue increases for any time period, or any credits at any time, Customer will pay Azavar an amount equal to forty-five (45) percent of any retroactive funds, savings, and fair market value for any other special consideration or compensation recovered for or received by the Customer from any Provider. All contingency fees paid to Azavar are based on determinations of recovery by Azavar including Provider data and regulatory filings. All revenue after the subsequent thirty-six (36) month period for each account individually will accrue to the sole benefit of the Customer.
- 3.3 As it pertains to Customer utility service bill and cost Audits, Customer shall pay Azavar an amount equal to forty-five (45) percent of prospective savings approved by Customer for thirty-six (36) months following the date savings per Provider is implemented by Azavar or Customer. In the event Azavar is able to recover any refunds or any credits at any time, Customer will pay Azavar an amount equal to forty-five (45) percent of said refunds or credits recovered for or received by Customer from any Provider. All contingency fees paid to Azavar are based on determinations of savings by Azavar including Provider data and regulatory filings. All savings after the subsequent thirty-six (36) month period for each service provider individually will accrue to the sole benefit of the Customer.

#### 4. CONFIDENTIAL INFORMATION

- 4.1 Each party acknowledges that in the performance of its obligations hereunder, either party may have access to information belonging to the other which is proprietary, private and highly confidential ("Confidential Information"). Each party, on behalf of itself and its employees, agrees not to disclose to any third party any Confidential Information to which it may have access while performing its obligations hereunder without the written consent of the disclosing party which shall be executed by an officer of such disclosing party. Confidential Information does not include: (i) written information legally acquired by either party prior to the negotiation of this Agreement, (ii) information which is or becomes a matter of public knowledge, (iii) information which is or becomes available to the recipient party from third parties where such third parties have no confidentiality obligations to the disclosing party; and (iv) information subject to disclosure under Illinois' Freedom of Information Act (5 ILCS 140/1 *et seq.*).
- 4.2 Azavar agrees that any work product or any other data or information that is provided by Customer in connection with the Services shall remain the property of Customer, and shall be returned promptly upon demand by Customer, or if not earlier demanded, upon expiration of the Services provided under the Statement of Work hereto.

#### 5. INTELLECTUAL PROPERTY

- 5.1 No work performed by Azavar or any Consultant with respect to the Services or any supporting or related documentation therefor shall be considered to be a Work Made for Hire (as defined under U.S. copyright law) and, as such, shall be owned by and for the benefit of Azavar. In the event that it should be determined that any of such Services or supporting documentation qualifies as a "Work Made for Hire" under U.S. copyright law, then Customer will and hereby does assign to Azavar, for no additional consideration, all right, title, and interest that it may possess in such Services and related documentation including, but not limited to, all copyright and proprietary rights relating thereto. Upon request, Customer will take such steps as are reasonably necessary to enable Azavar to record such assignment. Customer will sign, upon request, any documents needed to confirm that the Services or any portion thereof is not a Work Made for Hire and/or to effectuate the assignment of its rights to Azavar.
- 5.2 Under no circumstance shall Customer have the right to distribute any software containing, or based upon, Confidential Information of Azavar to any third party without the prior written consent of Azavar which must be executed by a senior officer of Azavar.

#### 6. DISCLAIMER

**EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, AZAVAR DOES NOT MAKE ANY WARRANTY, EXPRESS OR IMPLIED, WITH RESPECT TO THE SERVICES RENDERED UNDER THIS AGREEMENT OR THE RESULTS OBTAINED FROM AZAVAR'S WORK, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL AZAVAR BE LIABLE FOR CONSEQUENTIAL, INCIDENTAL, SPECIAL, OR INDIRECT DAMAGES, OR FOR ACTS OF NEGLIGENCE THAT ARE NOT INTENTIONAL OR RECKLESS IN NATURE, REGARDLESS OF WHETHER IT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. CUSTOMER AGREES THAT AZAVAR'S LIABILITY HEREUNDER FOR DAMAGES, REGARDLESS OF THE FORM OF ACTION, SHALL NOT EXCEED THE**

**TOTAL AMOUNT PAID FOR THE SERVICES GIVING RISE TO THE DAMAGES UNDER THE APPLICABLE ESTIMATE OR IN THE AUTHORIZATION FOR THE PARTICULAR SERVICE IF NO ESTIMATE IS PROVIDED.**

**7. TERMINATION**

- 7.1 Unless earlier terminated in accordance with Section 7.2 below, this Agreement shall be effective from the date first written above and shall continue thereafter until terminated upon 90 days written notice by Customer or Azavar.
- 7.2 Termination for any cause or under any provision of this Agreement shall not prejudice or affect any right of action or remedy which shall have accrued or shall thereafter accrue to either party.
- 7.3 The provisions set forth above in Section 3 (Payment Terms), Section 4 (Confidential Information), and Section 5 (Intellectual Property) and below in Section 9 (Assignment), and Section 10 (Use of Customer Name) shall survive termination of this Agreement.

**8. NOTICES. Any notice made in accordance with this Agreement shall be sent by certified mail or by overnight express mail:**

<u>If to Azavar</u> General Counsel Azavar Audit Solutions, Inc. 234 South Wabash Avenue, Sixth Floor Chicago, Illinois 60604	<u>If to Customer</u> _____ _____ _____
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- 9. **ASSIGNMENT.** Neither party may assign this Agreement or any of its rights hereunder without the prior written consent of the other party hereto, except Azavar shall be entitled to assign its rights and obligations under this Agreement in connection with a sale of all or substantially all of Azavar's assets.
- 10. **USE OF CUSTOMER NAME.** Customer hereby consents to Azavar's use of Customer's name in Azavar's marketing materials; provided, however, that Customer's name shall not be so used in such a fashion that could reasonably be deemed to be an endorsement by Customer of Azavar unless such an endorsement is provided by customer.
- 11. **COMPLETE AGREEMENT.** This Agreement, along with each Statement of Work attached hereto from time to time, contains the entire Agreement between the parties hereto with respect to the matters specified herein. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision hereof. This Agreement shall not be amended except by a written amendment executed by the parties hereto. No delay, neglect or forbearance on the part of either party in enforcing against the other any term or condition of this Agreement shall either be, or be deemed to be, a waiver or in any way prejudice any right of that party under this Agreement. This Agreement shall be construed in accordance with the laws of the State of Illinois and the parties hereby consent to the jurisdiction of the courts of the State of Illinois.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in duplicate originals by their duly authorized representatives as of the date set forth below.

AZAVAR AUDIT SOLUTIONS, INC.  By _____  Title _____  Date _____	CUSTOMER	_____  _____  _____  _____
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## **Client References**

### **City of O'Fallon, IL**

Sandy Evans, Finance Director  
(618) 624-4500  
sevans@ofallon.org

### **City of Collinsville, IL**

Tamara Ammann  
(618) 346-5200 ext 1127  
tammann@collinsvilleil.org

### **City of Alton, IL**

Cynthia Roth, Treasurer  
(618) 463-3540  
croth@alton-il.com

## ILLINOIS MUNICIPAL ACTION ALERT – Uncollected Municipal Utility Taxes

October 14, 2013



Dear Local Government Leader:

Azavar Audit Solutions has audited utility taxpayers for many years to ensure that Illinois municipalities are receiving all the utility tax revenues they are due. Part of the audit process, where errors are found, is to send a notice of tax liability (NOTL) – essentially a tax bill – to the utility taxpayers for unpaid taxes. Azavar Audit works to collect these unpaid taxes, with interest and penalties, on behalf of many of its local government clients. **Your community may be owed hundreds of thousands or even millions of dollars in uncollected revenues.**

Recently two Illinois municipalities in Ameren's service territory held public hearings based on Azavar Audit's findings of lost revenues. In these hearings, the City of O'Fallon was awarded \$3,914,551.49 and the City of Peoria was awarded \$494,715.71. Both rulings affirmed the findings of the many types of errors Azavar found during our audits.

The statute of limitations for collecting back taxes owed by a utility taxpayer in most cases allows municipalities to collect taxes due in the current year plus the four (4) full calendar years preceding the year in which it sends the tax bill. As a result, **a municipality can collect an additional 12 months of uncollected revenue if the tax bill is sent before December 30, 2013.** For example, if an audit is completed and a tax bill is sent in December 2013, the statute of limitations allows a municipality to collect taxes back to January 2009.

While some utility taxpayers have begun correcting a few of the errors that result in lost revenue to a municipality, the utilities don't repay those lost revenues unless an audit occurs and a tax bill is sent. One of these errors relates to how natural gas suppliers remit taxes to municipalities, resulting in an underpayment of tax. **Our analysis shows that as a result of this underpayment of taxes, local governments are not receiving all of the natural gas municipal utility tax they should be collecting.** Thus it is important to initiate an audit as soon as possible in 2013 to capture all potential past due taxes.

All municipalities need every penny of revenue due to it. To accomplish this, each local government that imposes a utility tax must initiate an audit in 2013 in accordance with the Local Government Taxpayers' Bill of Rights and local ordinances. For many municipalities, this means expending money and resources to audit thousands of records of addresses and gross receipts to recover this revenue.

Azavar Audit supports over 100 communities in Illinois so that they do not have to expend staff time and budget to collect these taxes. It is free to join the Municipal Audit Program and members only pay a contingency fee if any new revenue is recovered. **Please bring your questions to Azavar Audit Solutions – Booth 914 at the IML Conference on October 17 or 18** or contact me at 312-583-0100 or [jperry@azavar.com](mailto:jperry@azavar.com).

Sincerely,

Jason Perry, President  
Azavar Audit Solutions, Inc. – [www.azavaraudit.com](http://www.azavaraudit.com)

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	REVENUE				
01-00-301	AD - DISCOUNTS	\$118.42	\$0.00	\$99.24	0.00
01-00-311	PROPERTY TAX	\$118,517.24	\$120,000.00	\$107,509.74	89.59
01-00-312	AD POL PROTECTION TX	\$30,821.20	\$32,000.00	\$27,968.70	87.40
01-00-314	AD IMRF	\$136,056.54	\$138,000.00	\$123,417.57	89.43
01-00-315	AD SIMPLIFIED TELECOMUNICATION	\$144,036.86	\$145,000.00	\$86,626.19	59.74
01-00-318	AD ELEC FRANCHISE FEE	\$233,011.72	\$230,000.00	\$144,354.67	62.76
01-00-320	AD SOLICITORS LICENSE	\$240.00	\$250.00	\$90.00	36.00
01-00-321	AD LIQUOR LICENSES	\$4,090.00	\$3,500.00	\$1,570.00	44.85
01-00-323	AD BUSINESS LICENSES	\$1,862.00	\$1,850.00	\$1,857.50	100.40
01-00-324	AD VIDEO GAMING TAX	\$47.41	\$0.00	\$6,191.98	0.00
01-00-325	AD FRANCHISE LICENSES	\$30,326.45	\$30,500.00	\$23,936.19	78.47
01-00-326	AD PEDDLERS LICENSE	\$0.00	\$50.00	\$0.00	0.00
01-00-327	AD COIN OPR MACH LIC	\$1,713.37	\$400.00	\$340.00	85.00
01-00-328	AD RAFFLE LICENSE	\$16.00	\$25.00	\$18.00	72.00
01-00-331	AD BUILDING PERMITS	\$20,740.50	\$25,000.00	\$30,289.28	121.15
01-00-332	AD AREA BULK VAR PERM	\$250.00	\$250.00	\$375.00	150.00
01-00-333	AD AMENDMENT	\$125.00	\$250.00	\$0.00	0.00
01-00-334	AD FENCE PERMIT	\$110.00	\$150.00	\$130.00	86.66
01-00-335	AD WRECKING PERMIT	\$40.00	\$50.00	\$140.00	280.00
01-00-336	AD SIGN PERMIT	\$15.00	\$25.00	\$35.00	140.00
01-00-339	AD OCCUPANCY PERMITS	\$1,980.00	\$1,850.00	\$1,455.00	78.64
01-00-340	AD VIDEO GAMING LICENSE	\$0.00	\$0.00	\$180.00	0.00
01-00-341	AD STATE INCOME TAX	\$405,127.20	\$405,000.00	\$325,307.26	80.32
01-00-342	AD REPLACEMENT TAX	\$5,165.11	\$5,200.00	\$4,645.35	89.33
01-00-345	AD SALES TAX	\$380,528.00	\$400,000.00	\$284,950.00	71.23
01-00-346	AD ROAD & BRIDGE TAX	\$86,524.66	\$88,000.00	\$81,743.06	92.88
01-00-348	AD-RIGHT OF WAY PERMIT	\$0.00	\$0.00	\$100.00	0.00
01-00-349	AD LOCAL USE TAX	\$68,528.81	\$65,000.00	\$46,178.59	71.04
01-00-350	AD RETURN CHECK FEE	\$360.00	\$350.00	\$360.00	102.85
01-00-351	AD COURT FINES	\$8,530.39	\$10,000.00	\$13,949.55	139.49
01-00-370	AD ACCIDENT REPORT SALES	\$145.00	\$300.00	\$400.00	133.33
01-00-371	AD MAP, ZON ORD SALE	\$10.00	\$10.00	\$20.00	200.00
01-00-372	AD COPY WK,LAMINATG	\$3.00	\$10.00	\$122.55	225.50
01-00-373	AD POSTAGE	\$22.20	\$10.00	\$6.28	62.80
01-00-379	AD OTHER SERV CHARGES	\$40.00	\$0.00	\$80.00	0.00
01-00-380	ST-SCRAPED ITEMS REVENUE	\$0.00	\$0.00	\$721.50	0.00
01-00-381	AD INTEREST INCOME	\$2,416.65	\$2,500.00	\$1,395.28	55.81
01-00-384	AD TOWER/POLE LEASE	\$35,942.50	\$12,915.00	\$4,006.97	31.02
01-00-385	AD GRANTS(SRTS)	\$696.00	\$470,000.00	\$52,238.39	11.11
01-00-386	AD T.I.F./FREEBURG CENTER	\$206,992.50	\$207,000.00	\$194,938.99	94.17
01-00-387	PD-TOW RELEASE	\$0.00	\$0.00	\$710.00	0.00
01-00-388	AD POL DUI - VEHICLE FUND	\$3,059.00	\$3,000.00	\$2,713.00	90.43
01-00-389	AD OTHER REVENUE (From Reserve	\$763.20	\$50,000.00	\$0.00	0.00
01-00-389.1	AD POLICE DONATIONS	\$2,225.00	\$500.00	\$25.00	5.00
01-00-389.2	AD POL RESTITUTION DUI	\$692.53	\$1,000.00	\$2,583.47	258.34
01-00-389.6	AD POLICE CANINE	\$200.00	\$200.00	\$310.00	155.00
01-00-389.7	AD TOBACCO COMPLIANCE GRANT	\$1,100.00	\$1,100.00	\$60.00	5.45
01-00-390	AD ECONOMIC DEV & TIF	\$1,259.36	\$0.00	\$378.62	0.00
01-00-391	AD PROCEEDS FIXED ASSET SALE	\$273.90	\$300.00	\$0.00	0.00
01-00-394	AD PROCEEDS - LOT SALE IP	\$0.00	\$10,000.00	\$0.00	0.00
01-00-395	AD REFUNDS,REIMBMTS	\$367.50	\$400.00	\$0.00	0.00
01-00-395.1	ST REIMBURSEMENTS/SUPPLIES	\$719.20	\$500.00	\$81.24	16.24
REVENUE DEPARTMENT 00		\$1,935,809.42	\$2,462,445.00	\$1,574,609.16	63.94

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	ADMINISTRATIVE				
01-11-421	AD REGULAR SALARIES	\$41,798.87	\$41,431.14	\$27,083.95	65.37
01-11-423	AD OVERTIME	\$98.92	\$5,000.00	\$305.01	6.10
01-11-426	AD EMPLOYEE BONUSES	\$1,528.27	\$1,582.36	\$0.00	0.00
01-11-431	AD ELECTED SALARIES	\$7,216.55	\$10,000.00	\$5,873.09	58.73
01-11-451	AD HEALTH INSURANCE	\$6,999.48	\$7,201.28	\$5,833.20	81.00
01-11-453	AD UNEMPLOYMENT INSURANCE	\$258.49	\$246.71	\$103.65	42.01
01-11-454	AD WORKERS COMPENSATION	\$784.15	\$800.00	\$190.75	23.84
01-11-461	AD SOCIAL SECURITY	\$3,897.03	\$3,169.48	\$2,544.22	80.27
01-11-462	AD IMRF	\$5,220.62	\$5,303.19	\$3,720.59	70.15
01-11-511	AD SERVICES, BUILDING	\$887.74	\$1,000.00	\$0.00	0.00
01-11-512	AD SERVICES, EQUIPMT	\$419.25	\$750.00	\$570.38	76.05
01-11-519	AD SERVICES, OTHER	\$324.90	\$500.00	\$135.00	27.00
01-11-531	AD ACCOUNTING	\$953.60	\$1,000.00	\$1,054.00	105.40
01-11-533	AD LEGAL	\$9,172.34	\$7,500.00	\$22,621.95	301.62
01-11-534	AD MEDICAL	\$8,089.45	\$9,120.00	\$4,209.36	46.15
01-11-538	AD CODE CODIFICATION	\$0.00	\$9,500.00	\$4,000.00	42.10
01-11-539	AD OTHER PROF SERVICES	\$6,653.85	\$7,500.00	\$3,421.55	45.62
01-11-551	AD POSTAGE	\$1,041.75	\$1,500.00	\$1,066.19	71.07
01-11-552	AD TELEPHONE	\$2,697.24	\$4,000.00	\$2,113.71	52.84
01-11-553	AD PUBLISHING, ADVERTMT	\$116.40	\$200.00	\$380.20	190.10
01-11-554	AD PRINTING, COPYING	\$0.00	\$100.00	\$0.00	0.00
01-11-559	AD RECORDING FEES	\$147.45	\$500.00	\$114.95	22.99
01-11-560	AD-IML CONFERENCE	\$0.00	\$0.00	\$2,690.64	0.00
01-11-561	AD DUES	\$135.00	\$150.00	\$141.75	94.50
01-11-562	AD TRAVEL EXPENSE	\$910.65	\$1,000.00	\$706.78	70.67
01-11-563	AD TRAINING/COMP CLASSES	\$123.05	\$500.00	\$338.02	67.60
01-11-571	AD UTILITIES	\$5,235.80	\$6,000.00	\$4,763.93	79.39
01-11-591	AD LIABILITY INSURANCE	\$4,687.98	\$5,000.00	\$0.00	0.00
01-11-592	AD GENERAL INSURANCE	\$1,013.51	\$1,200.00	\$19.62	1.63
01-11-611	AD SUPPLIES, BUILDING	\$1,063.14	\$750.00	\$289.77	38.63
01-11-612	AD SUPPLIES, EQUIPMT	\$49.98	\$250.00	\$0.00	0.00
01-11-619	AD SUPPLIES, OTHER	\$287.05	\$300.00	\$307.70	102.56
01-11-651	AD OFFICE SUPPLIES	\$1,459.21	\$1,500.00	\$1,011.23	67.41
01-11-652	AD OPERATING SUPPLIES	\$636.96	\$500.00	\$412.06	82.41
01-11-659	AD OTHER GEN SUPPLIES	\$83.46	\$250.00	\$221.16	88.46
01-11-835	AD EQUIPMENT, COMP	\$595.99	\$1,500.00	\$437.50	29.16
01-11-871	AD FURNITURE	\$0.00	\$3,000.00	\$973.08	32.43
01-11-872	AD ADA DOORS	\$0.00	\$5,000.00	\$3,267.65	65.35
01-11-890	AD OTHER IMPROVEMENTS (ROOF)	\$0.00	\$20,000.00	\$22,230.00	111.15
01-11-894	AD INDUSTRIAL PARK DEVELOP	\$0.00	\$5,000.00	\$0.00	0.00
01-11-896	AD TIF FREEBURG CENTER	\$278,726.81	\$280,000.00	\$228,716.18	81.68
01-11-913	AD COMMUNITY RELATIONS	\$450.00	\$500.00	\$301.76	60.35
01-11-931	AD ECONOMIC DEVELOPMENT	\$1,205.72	\$1,500.00	\$1,433.11	95.54
01-11-955	AD REFUNDS (Real Estate Taxes)	\$6,188.81	\$2,000.00	\$2,075.20	103.76
01-11-959	AD INTERFUND TRANSFER (Pool)	\$200,000.00	\$50,000.00	\$0.00	0.00
EXPENSE DEPARTMENT 11		\$601,159.47	\$503,804.16	\$355,678.89	70.59

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	ZONING				
01-16-421	ZO REGULAR SALARIES	\$8,484.88	\$8,437.07	\$8,963.15	106.23
01-16-431	ZO SALARIES, APPOINTED	\$870.00	\$1,500.00	\$1,920.00	128.00
01-16-453	ZO UNEMPLOYMENT INSURANCE	\$173.12	\$215.84	\$39.42	18.26
01-16-454	ZO WORKERS COMPENSATION	\$495.59	\$400.00	\$239.50	59.87
01-16-461	ZO SOCIAL SECURITY	\$715.69	\$1,092.99	\$832.58	76.17
01-16-532	ZO ENGINEERING	\$0.00	\$1,000.00	\$500.00	50.00
01-16-533	ZO LEGAL	\$25,627.12	\$5,000.00	\$5,006.55	100.13
01-16-535	ZO COUNTY INSPECTIONS	\$11,600.22	\$15,000.00	\$14,592.18	97.28
01-16-539	ZO OTHER PROF SERVICES	\$0.00	\$200.00	\$200.00	100.00
01-16-553	ZO PUBLISHING, ADVERTMT	\$56.80	\$500.00	\$184.00	36.80
01-16-554	ZO PRINTING, COPYING	\$175.20	\$250.00	\$177.60	71.04
01-16-557	ZO RECORDING EASEMT	\$20.00	\$100.00	\$94.00	94.00
01-16-653	ZO MAPPING	\$0.00	\$3,000.00	\$0.00	0.00
EXPENSE DEPARTMENT 16		\$3,035.62	\$36,695.90	\$32,748.98	89.24

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	POLICE DEPARTMENT				
01-21-421	PD REGULAR SALARIES	\$431,844.33	\$476,000.00	\$266,838.01	56.05
01-21-422	PD OVERTIME	\$34,885.91	\$31,000.00	\$23,160.33	74.71
01-21-423	PD HOLIDAY OVERTIME	\$22,170.66	\$30,000.00	\$9,101.66	30.33
01-21-425	PD PART-TIME SALARIES	\$49,543.50	\$15,000.00	\$26,655.00	177.70
01-21-426	PD LONGEVITY/EDUCATION	\$6,507.84	\$5,700.16	\$2,315.48	40.62
01-21-451	PD HEALTH INSURANCE	\$71,254.14	\$85,000.00	\$56,737.23	66.74
01-21-453	PD UNEMPLOYMENT INSURANCE	\$3,724.73	\$3,300.00	\$1,354.36	41.04
01-21-454	PD WORKERS COMPENSATION	\$21,429.09	\$18,000.00	\$10,359.00	57.55
01-21-461	PD SOCIAL SECURITY	\$41,975.69	\$42,500.00	\$25,286.73	59.49
01-21-462	PD RETIREMENT	\$63,692.61	\$69,500.00	\$40,369.55	58.08
01-21-471	PD UNIFORM ALLOWANCE	\$7,500.78	\$7,500.00	\$6,079.70	81.06
01-21-511	PD MAINT BUILDING	\$3.60	\$500.00	\$0.00	0.00
01-21-512	PD SERVICES, EQUIPMT	\$1,237.44	\$2,000.00	\$1,611.12	80.55
01-21-513	PD SERVICES, VEHICLE	\$20,215.95	\$20,000.00	\$21,913.08	109.56
01-21-533	PD LEGAL	\$49,781.31	\$20,000.00	\$36,888.59	184.44
01-21-534	PD MEDICAL	\$62,929.99	\$116,440.00	\$48,732.57	41.85
01-21-536	PD JANITORIAL	\$410.63	\$300.00	\$184.91	61.63
01-21-538	PD DISPATCHING SERVICE	\$25,681.04	\$35,000.00	\$33,771.87	96.49
01-21-539	PD OTHER PROF SERVICES	\$9,683.55	\$10,000.00	\$8,612.80	86.12
01-21-551	PD POSTAGE	\$104.71	\$200.00	\$64.05	32.02
01-21-552	PD TELEPHONE	\$4,629.10	\$5,000.00	\$3,271.28	65.42
01-21-553	PD PUBLISHING,ADVERTMT	\$651.70	\$650.00	\$37.60	5.78
01-21-554	PD PRINTING, COPYING	\$410.48	\$500.00	\$535.93	107.18
01-21-561	PD DUES	\$1,135.00	\$1,800.00	\$105.00	5.83
01-21-562	PD TRAVEL EXPENSE	\$663.05	\$700.00	\$0.00	0.00
01-21-563	PD TRAINING	\$2,567.79	\$3,000.00	\$1,200.00	40.00
01-21-571	PD UTILITIES	\$3,490.50	\$3,500.00	\$2,682.27	76.63
01-21-592	PD GENERAL INSURANCE	\$13,407.82	\$15,000.00	\$0.00	0.00
01-21-611	PD SUPPLIES, BUILDING	\$1,450.18	\$1,000.00	\$36.45	3.64
01-21-612	PD SUPPLIES, EQUIPMT	\$1,358.23	\$1,500.00	\$101.88	6.79
01-21-613	PD SUPPLIES, VEHICLE	\$2,902.64	\$3,000.00	\$3,150.92	105.03
01-21-651	PD OFFICE SUPPLIES	\$1,552.85	\$1,500.00	\$1,181.77	78.78
01-21-652	PD OPERATING SUPPLIES	\$1,692.91	\$2,000.00	\$1,539.09	76.95
01-21-655	PD AUTO FUEL/OIL	\$34,166.68	\$34,000.00	\$24,993.23	73.50
01-21-670	PD POLICE CANINE	\$411.36	\$250.00	\$408.36	163.34
01-21-831	PD OFFICE EQUIPMT (COPIER)	\$1,440.00	\$1,440.00	\$917.21	63.69
01-21-833	PD PROTECTIVE VESTS	\$0.00	\$1,200.00	\$4,040.00	336.66
01-21-834	PD COMPUTER SOFTWARE	\$2,443.11	\$2,500.00	\$890.00	35.60
01-21-835	PD TOBACCO COMPLIANCE GRANT	\$191.13	\$1,100.00	\$0.00	0.00
01-21-837	PD COUNTY RADIOS	\$1,540.00	\$0.00	\$0.00	0.00
01-21-841	PD VEHICLES	\$25,649.03	\$25,000.00	\$15,658.95	62.63
01-21-841.1	PD VEHICLES-IN CAR CAMERAS	\$14,099.56	\$2,000.00	\$0.00	0.00
01-21-959	PD INTERFUND TRANSFER (ESDA)	\$0.00	\$2,850.00	\$0.00	0.00
EXPENSE DEPARTMENT 21		\$1,040,430.62	\$1,097,430.16	\$680,785.98	62.03

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	STREETS AND ALLEYS				
01-41-421	ST REGULAR SALARIES	\$139,047.71	\$144,694.00	\$91,151.93	62.99
01-41-422	ST TEMPORARY SALARIES	\$5,133.70	\$5,000.00	\$7,225.48	144.50
01-41-423	ST OVERTIME	\$4,085.73	\$2,000.00	\$4,474.29	223.71
01-41-451	ST HEALTH INSURANCE	\$10,563.74	\$9,943.53	\$7,598.90	76.42
01-41-453	ST UNEMPLOYMENT INSURANCE	\$1,202.34	\$775.11	\$288.42	37.21
01-41-454	ST WORKERS COMPENSATION	\$42,381.10	\$35,000.00	\$19,623.00	56.06
01-41-461	ST SOCIAL SECURITY	\$11,342.45	\$11,200.00	\$7,868.16	70.25
01-41-462	ST RETIREMENT	\$18,946.02	\$19,929.00	\$13,414.99	67.31
01-41-471	ST UNIFORM ALLOWANCE	\$67.95	\$0.00	\$0.00	0.00
01-41-512	ST SERVICES, EQUIPMT	\$2,900.67	\$5,000.00	\$4,767.13	95.34
01-41-513	ST SERVICES, VEHICLE	\$4,676.43	\$5,000.00	\$4,536.86	90.73
01-41-515	ST MAINT SERVICE/SIGNAL LIGHT	\$1,024.00	\$1,000.00	\$1,606.50	160.65
01-41-517	ST SERVICES, MOWING	\$1,391.28	\$1,500.00	\$1,357.70	90.51
01-41-533	ST LEGAL	\$56.63	\$500.00	\$0.00	0.00
01-41-534	ST MEDICAL	\$2,993.39	\$7,096.00	\$4,771.69	67.24
01-41-539	ST OTHER PROF SERVICES	\$969.86	\$1,200.00	\$1,019.43	84.95
01-41-553	ST PUBLISHING,ADVERTMT	\$0.00	\$75.00	\$0.00	0.00
01-41-557	ST RECORDING FEES	\$37.00	\$100.00	\$0.00	0.00
01-41-562	ST TRAVEL EXPENSE	\$210.15	\$200.00	\$136.42	68.21
01-41-563	ST TRAINING	\$0.00	\$0.00	\$125.00	0.00
01-41-571	ST UTILITIES	\$657.54	\$1,000.00	\$384.64	38.46
01-41-591	ST LIABILITY INSURANCE	\$5,230.31	\$5,500.00	\$0.00	0.00
01-41-592	ST GENERAL INSURANCE	\$688.72	\$750.00	\$19.62	2.61
01-41-593	ST RENTALS	\$710.00	\$1,500.00	\$0.00	0.00
01-41-612	ST SUPPLIES, EQUIPMT	\$3,258.19	\$5,000.00	\$2,711.39	54.22
01-41-613	ST SUPPLIES, VEHICLE	\$2,213.29	\$4,000.00	\$1,611.24	40.28
01-41-614	ST SUPPLIES, STREET	\$16,666.35	\$20,000.00	\$11,060.05	55.30
01-41-615	ST SIDEWALK MATERIAL SUPPLIES	\$2,516.84	\$3,000.00	\$598.84	19.96
01-41-617	ST SNOW REMOVAL	\$9,291.92	\$10,000.00	\$5,749.54	57.49
01-41-651	ST OFFICE SUPPLIES	\$26.65	\$100.00	\$37.57	37.57
01-41-652	ST OPERATING SUPPLIES	\$1,692.60	\$2,000.00	\$1,539.87	76.99
01-41-653	ST SMALL TOOLS	\$24.16	\$2,000.00	\$185.23	9.26
01-41-655	ST AUTO FUEL/OIL	\$11,809.33	\$12,000.00	\$8,029.78	66.91
01-41-656	ST CHEMICALS	\$6,014.14	\$6,000.00	\$3,950.95	65.84
01-41-659	ST OTHER GEN SUPPLIES	\$53.38	\$250.00	\$8.05	3.22
01-41-831	ST EQUIP (SNOW PLOW)	\$5,300.00	\$0.00	\$0.00	0.00
01-41-831.1	ST EQUIP(FOGGER)	\$8,209.50	\$0.00	\$0.00	0.00
01-41-834	ST DOORS FOR SHED	\$0.00	\$0.00	\$1,000.00	0.00
01-41-841	ST VEHICLE - TRUCK	\$0.00	\$9,000.00	\$0.00	0.00
01-41-842	ST DUMP TRUCK	\$0.00	\$15,000.00	\$12,125.00	80.83
01-41-844	ST LEAF MACHINE	\$0.00	\$4,500.00	\$14,905.30	331.22
01-41-890	ST OTHER IMPROVEMENTS	\$2,449.75	\$2,500.00	\$275.00	11.00
01-41-892	ST GRANT/SAFE ROUTE TO SCHOOL	\$4,488.56	\$470,000.00	\$71,401.42	15.19
EXPENSE DEPARTMENT 41		\$328,331.38	\$824,312.64	\$305,559.39	37.06
REVENUE FUND 01		\$1,935,809.42	\$2,462,445.00	\$1,574,609.16	63.94
EXPENSE FUND 01		\$1,966,885.85	\$2,462,242.86	\$1,374,773.24	55.83
NET INCOME/LOSS FUND 01		\$31,076.43	\$202.14	\$199,835.92	0.00
NET INCOME/LOSS FUND 01		\$31,076.43	\$202.14	\$199,835.92	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
11	AUDIT REVENUES				
11-00-316	AU AUDIT TAX	\$6,556.03	\$7,000.00	\$5,993.24	85.61
REVENUE DEPARTMENT 00		\$6,556.03	\$7,000.00	\$5,993.24	85.61

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
11	AUDIT EXPENSES				
11-11-531	AU ACCOUNTING	\$6,000.00	\$7,000.00	\$7,000.00	100.00
EXPENSE DEPARTMENT 11		\$6,000.00	\$7,000.00	\$7,000.00	100.00
REVENUE FUND 11		\$6,556.03	\$7,000.00	\$5,993.24	85.61
EXPENSE FUND 11		\$6,000.00	\$7,000.00	\$7,000.00	100.00
NET INCOME/LOSS FUND 11		\$556.03	\$0.00	\$1,006.76CR	0.00
NET INCOME/LOSS FUND 11		\$556.03	\$0.00	\$1,006.76CR	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
12	ESDA FUND REVENUES				
12-00-315	ESDA TAX	\$1,787.88	\$1,800.00	\$1,627.66	90.42
12-00-399	ES INTERFUND TRANSFER	\$0.00	\$2,850.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$1,787.88	\$4,650.00	\$1,627.66	35.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
12	ESDA FUND				
	EXPENSES				
12-23-421	ES REGULAR SALARIES	\$1,946.24	\$2,500.16	\$1,634.72	65.38
12-23-461	ES SOCIAL SECURITY	\$149.00	\$221.13	\$125.12	56.58
12-23-563	ES TRAINING	\$0.00	\$650.00	\$250.00	38.46
12-23-565	ES PUBLICATIONS	\$83.95	\$100.00	\$83.95	83.95
12-23-612	ES SUPP/EQUIPMT/BAT/PATC	\$144.98	\$250.00	\$0.00	0.00
12-23-652	ES OPERATING SUPPLIES	\$263.88	\$300.00	\$0.00	0.00
12-23-831	ES EQUIPMENT, PAGERS	\$465.70	\$600.00	\$49.99	8.33
EXPENSE DEPARTMENT 23		\$3,053.75	\$4,621.29	\$2,143.78	46.38
REVENUE FUND 12		\$1,787.88	\$4,650.00	\$1,627.66	35.00
EXPENSE FUND 12		\$3,053.75	\$4,621.29	\$2,143.78	46.38
NET INCOME/LOSS FUND 12		\$1,265.87	\$28.71	\$516.12CR	0.00
NET INCOME/LOSS FUND 12		\$1,265.87	\$28.71	\$516.12CR	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
13	GARBAGE FUND REVENUES				
13-00-353	GA PENALTIES	\$2,095.83	\$2,250.00	\$1,591.62	70.73
13-00-368	GA COLLECTION	\$191,397.87	\$203,364.00	\$147,639.89	72.59
REVENUE DEPARTMENT 00		\$193,493.70	\$205,614.00	\$149,231.51	72.57

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
13	GARBAGE FUND				
	EXPENSES				
13-44-551	GA POSTAGE	\$1,902.73	\$1,500.00	\$1,065.63	71.04
13-44-573	GA GARBAGE DISPOSAL	\$191,256.75	\$188,000.00	\$135,521.25	72.08
13-44-575	GA RECYCLING	\$9,375.00	\$10,000.00	\$6,540.00	65.40
13-44-576	GA CLEANUP ACTIVITIES	\$3,153.78	\$3,500.00	\$2,824.37	80.69
EXPENSE DEPARTMENT 44		\$205,688.26	\$203,000.00	\$145,951.25	71.89
REVENUE FUND 13		\$193,493.70	\$205,614.00	\$149,231.51	72.57
EXPENSE FUND 13		\$205,688.26	\$203,000.00	\$145,951.25	71.89
NET INCOME/LOSS FUND 13		\$12,194.56	\$2,614.00	\$3,280.26	0.00
NET INCOME/LOSS FUND 13		\$12,194.56	\$2,614.00	\$3,280.26	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
15	MOTOR FUEL TAX REVENUES				
15-00-343	MOTOR FUEL TAX	\$121,393.52	\$110,000.00	\$96,271.86	87.51
15-00-381	MFT INTEREST INCOME	\$5,070.43	\$5,000.00	\$3,565.08	71.30
15-00-389	MFT OTHER REVENUE (From Reserv	\$0.00	\$75,000.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$126,463.95	\$190,000.00	\$99,836.94	52.54

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
15	MOTOR FUEL TAX EXPENSES				
15-41-421	MFT REGULAR SALARIES	\$7,000.00	\$7,000.00	\$0.00	0.00
15-41-453	MFT UNEMPLOYMENT INSURANCE	\$0.00	\$129.50	\$0.00	0.00
15-41-461	MFT SOCIAL SECURITY	\$535.50	\$535.50	\$0.00	0.00
15-41-462	MFT RETIREMENT	\$854.00	\$0.00	\$0.00	0.00
15-41-530	MFT BANK CHARGES	\$60.00	\$0.00	\$0.00	0.00
15-41-532	MFT ENGINEERING	\$2,675.38	\$5,000.00	\$0.00	0.00
15-41-593	MFT RENTALS	\$7,443.41	\$6,000.00	\$6,437.00	107.28
15-41-599	MFT OTHER CONTR SERV	\$0.00	\$0.00	\$6,968.82	0.00
15-41-614	MFT SUPPLIES, STREET(CA6/CULVE	\$1,560.62	\$34,000.00	\$16,583.61	48.77
15-41-615	MFT SUPPLIES, SIDEWALKS	\$2,545.13	\$4,500.00	\$1,419.80	31.55
15-41-891	MFT STREET IMPROVEMENTS	\$69,144.09	\$45,700.00	\$31,034.11	67.90
15-41-891.1	MFT COLD PATCH	\$10,040.87	\$18,750.00	\$0.00	0.00
15-41-891.2	MFT CALL ROCK	\$0.00	\$3,900.00	\$5,262.18	134.92
15-41-891.3	SPECIAL PROJECT-N. MAIN ST.	\$0.00	\$75,000.00	\$7,356.50	9.80
EXPENSE DEPARTMENT 41		\$101,859.00	\$200,515.00	\$75,062.02	37.43
REVENUE FUND 15		\$126,463.95	\$190,000.00	\$99,836.94	52.54
EXPENSE FUND 15		\$101,859.00	\$200,515.00	\$75,062.02	37.43
NET INCOME/LOSS FUND 15		\$24,604.95	\$10,515.00	\$24,774.92	0.00
NET INCOME/LOSS FUND 15		\$24,604.95	\$10,515.00	\$24,774.92	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
20	IMPACT FEES - RESTRICTED REVENUES				
20-00-381	INTEREST INCOME	\$544.12	\$0.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$544.12	\$0.00	\$0.00	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
20	IMPACT FEES - RESTRICTED EXPENSES				
REVENUE FUND 20		\$544.12	\$0.00	\$0.00	0.00
EXPENSE FUND 20		\$0.00	\$0.00	\$0.00	0.00
NET INCOME/LOSS FUND 20		\$544.12	\$0.00	\$0.00	0.00
NET INCOME/LOSS FUND 20		\$544.12	\$0.00	\$0.00	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
51	WATER FUND				
	REVENUE				
51-00-353	WR WATER PENALTIES	\$10,005.00	\$10,000.00	\$6,466.65	64.66
51-00-357	WR DEPR CHARGE	\$119,635.99	\$123,000.00	\$82,503.13	67.07
51-00-358	WR CAPITAL RESERVE CHARGE	\$25,392.29	\$26,000.00	\$17,512.08	67.35
51-00-361	WR WATER SALES	\$730,291.24	\$750,000.00	\$509,154.37	67.88
51-00-364	WR WATER SALES AT PLANT	\$13,781.30	\$10,000.00	\$4,219.50	42.19
51-00-365	WR TAP-ON FEES	\$3,000.00	\$3,000.00	\$5,000.00	166.66
51-00-366	WR CONN CHRGS/DEL RECN	\$1,619.95	\$1,500.00	\$1,200.00	80.00
51-00-367	WR MET, SUP, LABOR SLS	\$7,614.78	\$10,000.00	\$10,388.37	103.88
51-00-380	WR-SCRAPED ITEMS REVENUE	\$0.00	\$0.00	\$896.10	0.00
51-00-381	WR INTEREST INCOME	\$12,659.43	\$6,400.00	\$7,340.58	114.69
51-00-382	WR RENTAL INCOME (FIRE HYDRANT	\$9,695.00	\$9,695.00	\$9,000.00	92.83
51-00-395	WR REFDS/REIMBURSEMT	\$168,827.23	\$0.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$1,102,522.21	\$949,595.00	\$653,680.78	68.83

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
51	WATER FUND				
	WATER FUND EXPENSES				
51-42-421	WR REGULAR SALARIES	\$164,273.51	\$168,976.00	\$105,308.38	62.32
51-42-422	WR TEMP SALARIES	\$4,847.80	\$5,000.00	\$6,453.46	129.06
51-42-423	WR OVERTIME	\$2,111.02	\$4,000.00	\$2,317.91	57.94
51-42-426	WR EMPLOYEE BONUS	\$171.00	\$170.72	\$0.00	0.00
51-42-431	WR ELECTED SALARIES	\$7,150.06	\$8,000.00	\$5,585.18	69.81
51-42-451	WR HEALTH INSURANCE	\$19,584.33	\$20,654.29	\$16,114.08	78.01
51-42-453	WR UNEMPLOYMENT INSURANCE	\$1,057.05	\$1,036.19	\$298.34	28.79
51-42-454	WR WORKER'S COMP INSURANCE	\$7,692.57	\$7,800.00	\$4,141.00	53.08
51-42-461	WR SOCIAL SECURITY	\$13,659.39	\$13,615.00	\$9,154.37	67.23
51-42-462	WR RETIREMENT	\$22,748.82	\$22,163.00	\$15,319.22	69.12
51-42-471	WR UNIFORM RENTAL	\$4,528.40	\$4,500.00	\$4,562.24	101.38
51-42-512	WR SERVICES, EQUIPMT	\$2,487.36	\$2,500.00	\$2,295.05	91.80
51-42-513	WR SERVICES, VEHICLES	\$3,799.20	\$4,000.00	\$3,848.16	96.20
51-42-515	WR SERV, INFRASTRUCTURE	\$1,343.79	\$2,000.00	\$322.64	16.13
51-42-517	WR SERV, LAWN MOWING	\$1,793.44	\$2,500.00	\$2,382.08	95.28
51-42-519	WR SERVICES, OTHER	\$63.00	\$500.00	\$292.00	58.40
51-42-531	WR ACCOUNTING	\$1,343.60	\$500.00	\$604.00	120.80
51-42-532	WR ENGINEERING	\$0.00	\$2,500.00	\$0.00	0.00
51-42-533	WR LEGAL	\$2,136.62	\$2,500.00	\$1,657.32	66.29
51-42-534	WR MEDICAL	\$17,603.48	\$30,408.00	\$15,703.33	51.64
51-42-537	WR DATA PROCESSING	\$1.22	\$0.00	\$0.00	0.00
51-42-539	WR OTHER PROF SERVICES	\$8,740.87	\$10,000.00	\$3,029.31	30.29
51-42-551	WR POSTAGE	\$2,856.96	\$3,000.00	\$2,358.94	78.63
51-42-552	WR TELEPHONE	\$2,571.24	\$3,000.00	\$1,718.47	57.28
51-42-553	WR PUBLISH, ADVERTISING	\$943.90	\$1,000.00	\$950.80	95.08
51-42-560	WR-IML CONFERENCE	\$0.00	\$0.00	\$2,690.62	0.00
51-42-561	WR DUES	\$420.87	\$450.00	\$486.95	108.21
51-42-562	WR TRAVEL EXPENSES	\$276.16	\$300.00	\$241.42	80.47
51-42-563	WR TRAINING	\$1,549.37	\$1,500.00	\$1,030.41	68.69
51-42-571	WR UTILITIES	\$3,696.94	\$3,000.00	\$2,175.48	72.51
51-42-575	WR WATER PURCHASES	\$315,055.73	\$335,000.00	\$208,874.10	62.35
51-42-591	WR LIABILITY INS	\$981.34	\$1,000.00	\$32.70	3.27
51-42-592	WR GENERAL INS	\$1,910.69	\$1,900.00	\$0.00	0.00
51-42-593	WR RENTALS	\$0.00	\$500.00	\$0.00	0.00
51-42-611	WR SUPPLIES, BUILDING	\$3,000.00	\$1,000.00	\$0.00	0.00
51-42-612	WR SUPPLIES, EQUIPMT	\$2,576.29	\$3,500.00	\$2,141.01	61.17
51-42-613	WR SUPPLIES, VEHICLES	\$12,808.12	\$1,500.00	\$463.35	30.89
51-42-614	WR SUPPLIES, STREET	\$117.52	\$0.00	\$222.99	0.00
51-42-615	WR SUPPL, INFRASTRUCTURE	\$9,492.12	\$10,000.00	\$19,989.66	199.89
51-42-619	WR SUPPLIES, OTHER	\$2.02	\$5,000.00	\$5,189.43	103.78
51-42-651	WR OFFICE SUPPLIES	\$1,057.04	\$1,750.00	\$739.22	42.24
51-42-652	WR OPERATING SUPPLIES	\$2,709.82	\$3,000.00	\$4,150.50	138.35
51-42-653	WR SMALL TOOLS	\$1,074.42	\$3,000.00	\$621.53	20.71
51-42-655	WR AUTO FUEL/OIL	\$9,718.25	\$11,000.00	\$7,512.82	68.29
51-42-659	WR OTHER GEN SUPPLIES	\$51.83	\$1,000.00	\$1,218.16	121.81
51-42-712	WR IEPA LOAN/PRIN L17-1284	\$0.00	\$6,000.00	\$3,008.34	50.13
51-42-722	WR IEPA LOAN INT L17-1284	\$1,246.64	\$1,250.00	\$559.89	44.79
51-42-831	WR EQUIPMENT (SKID STEER)	\$0.00	\$1,000.00	\$0.00	0.00
51-42-834	WR COPIER	\$0.00	\$4,000.00	\$2,110.43	52.76
51-42-841	WR TRUCK	\$0.00	\$45,000.00	\$12,224.48	27.16
51-42-843	WR RADIO READ METERS	\$0.00	\$30,000.00	\$20,591.50	68.63
51-42-851	WR INFRASTRUCTURE	\$13,001.14	\$30,000.00	\$21,068.81	70.22
51-42-852	WR MISC WATER MAIN REPLC	\$0.00	\$30,000.00	\$0.00	0.00
51-42-852.2	NARROW BAND RADIOS	\$0.00	\$5,000.00	\$0.00	0.00
51-42-951	WR DEPRECIATION	\$85,099.87	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 42		\$759,354.81	\$856,973.20	\$521,760.08	60.88
REVENUE FUND 51		\$1,102,522.21	\$949,595.00	\$653,680.78	68.83
EXPENSE FUND 51		\$759,354.81	\$856,973.20	\$521,760.08	60.88
NET INCOME/LOSS FUND 51		\$343,167.40	\$92,621.80	\$131,920.70	0.00
NET INCOME/LOSS FUND 51		\$343,167.40	\$92,621.80	\$131,920.70	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
51	WATER FUND				

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
52	SEWER FUND				
	REVENUES				
52-00-344	SR GRANTS AND LOANS	\$0.00	\$272,411.00	\$243,344.76	89.33
52-00-353	SR SEWER PENALTIES	\$5,721.59	\$5,800.00	\$4,045.56	69.75
52-00-362	SR SEWER CHARGES	\$490,438.78	\$500,000.00	\$342,890.33	68.57
52-00-365	SR TAP-ON FEES	\$4,500.00	\$5,000.00	\$3,000.00	60.00
52-00-381	SR INTEREST INCOME	\$6,761.82	\$6,500.00	\$5,722.63	88.04
52-00-389	SR OTHER REVENUE (From Reserve	\$0.00	\$41,716.00	\$0.00	0.00
52-00-394	SR SALE OF METEIRIALS	\$0.00	\$0.00	\$400.00	0.00
52-00-400	SR DECO GRANT	\$18,730.00	\$0.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$526,152.19	\$831,427.00	\$599,403.28	72.09

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
52	SEWER FUND				
	EXPENSES				
52-43-421	SR REGULAR SALARIES	\$139,109.64	\$143,050.00	\$86,722.95	60.62
52-43-422	SR TEMP SALARIES	\$3,578.25	\$5,000.00	\$7,020.13	140.40
52-43-423	SR OVERTIME	\$12,038.85	\$8,000.00	\$7,320.73	91.50
52-43-426	SR EMPLOYEE BONUS	\$250.00	\$0.00	\$0.00	0.00
52-43-431	SR ELECTED SALARIES	\$7,185.76	\$8,000.00	\$5,585.18	69.81
52-43-451	SR HEALTH INSURANCE	\$17,868.06	\$18,899.55	\$13,165.41	69.65
52-43-453	SR UNEMPLOYMENT INSURANCE	\$986.00	\$855.27	\$264.98	30.98
52-43-454	SR WORKER'S COMP INSURANCE	\$8,602.65	\$9,000.00	\$5,978.00	66.42
52-43-461	SR SOCIAL SECURITY	\$12,367.06	\$11,938.00	\$9,766.33	81.80
52-43-462	SR RETIREMENT	\$19,344.54	\$19,334.00	\$12,736.63	65.87
52-43-471	SR UNIFORM RENTAL	\$4,529.84	\$4,500.00	\$4,350.64	96.68
52-43-512	SR SERVICES, EQUIPMT	\$6,911.61	\$4,000.00	\$12,622.34	315.55
52-43-513	SR SERVICES, VEHICLES	\$3,216.69	\$3,000.00	\$3,678.34	122.61
52-43-515	SR SERV, INFRAS/HYDRO CNT	\$1,580.00	\$1,500.00	\$0.00	0.00
52-43-517	SR SERV, LAWN MOWING	\$3,749.92	\$4,000.00	\$3,999.28	99.98
52-43-519	SR SERVICES, OTHER	\$3,954.00	\$4,000.00	\$0.00	0.00
52-43-530	SR NPDES STATE PERMIT	\$5,000.00	\$5,000.00	\$5,000.00	100.00
52-43-531	SR ACCOUNTING	\$1,053.60	\$500.00	\$604.00	120.80
52-43-532	SR ENGINEERING	\$0.00	\$1,000.00	\$0.00	0.00
52-43-533	SR LEGAL	\$25,589.15	\$15,000.00	\$3,050.90	20.33
52-43-534	SR MEDICAL	\$14,659.03	\$23,312.00	\$12,193.09	52.30
52-43-537	SR DATA PROCESSING	\$0.00	\$0.00	\$68.75	0.00
52-43-539	SR OTHER PROF SERVICES	\$53,079.86	\$40,000.00	\$11,000.34	27.50
52-43-551	SR POSTAGE	\$2,727.93	\$2,750.00	\$2,038.85	74.14
52-43-552	SR TELEPHONE	\$3,900.55	\$4,000.00	\$3,307.77	82.69
52-43-553	SR PUBLISH, ADVERTISING	\$86.40	\$100.00	\$300.40	300.40
52-43-555	SR-SEWER BACKUP REIMB	\$0.00	\$0.00	\$1,700.00	0.00
52-43-557	SR RECORDING FEES	\$0.00	\$100.00	\$0.00	0.00
52-43-560	SR-IML CONFERENCE	\$0.00	\$0.00	\$2,691.34	0.00
52-43-561	SR DUES	\$420.87	\$450.00	\$471.95	104.87
52-43-562	SR TRAVEL EXPENSES	\$392.45	\$500.00	\$384.61	76.92
52-43-563	SR TRAINING	\$585.55	\$1,500.00	\$1,057.41	70.49
52-43-571	SR UTILITIES	\$66.67	\$0.00	\$0.00	0.00
52-43-576	SR ELECTRICITY PURCHASES	\$20,076.36	\$20,000.00	\$13,758.78	68.79
52-43-577	SR FUEL PURCHASES	\$464.39	\$1,500.00	\$1,030.57	68.70
52-43-591	SR LIABILITY INS	\$1,099.29	\$1,100.00	\$0.00	0.00
52-43-592	SR GENERAL INS	\$1,528.98	\$1,750.00	\$39.24	2.24
52-43-593	SR RENTALS	\$462.00	\$500.00	\$0.00	0.00
52-43-611	SR SUPPLIES, BUILDING	\$5,000.00	\$1,000.00	\$624.00	62.40
52-43-612	SR SUPPLIES, EQUIPMT	\$4,938.86	\$4,500.00	\$3,477.61	77.28
52-43-613	SR SUPPLIES, VEHICLES	\$1,456.97	\$3,000.00	\$266.81	8.89
52-43-615	SR SUPPL, INFRASTRUCTURE	\$10,821.20	\$25,000.00	\$25,291.15	101.16
52-43-619	SR SUPPLIES, OTHER	\$1.35	\$5,000.00	\$1,043.60	20.87
52-43-651	SR OFFICE SUPPLIES	\$1,052.34	\$1,750.00	\$721.63	41.23
52-43-652	SR OPERATING SUPPLIES	\$2,231.33	\$3,500.00	\$3,771.22	107.74
52-43-653	SR SMALL TOOLS	\$220.13	\$2,000.00	\$1,017.51	50.87
52-43-655	SR AUTO FUEL/OIL	\$9,713.26	\$10,000.00	\$8,322.86	83.22
52-43-656	SR CHEMICALS	\$2,722.12	\$6,000.00	\$2,251.29	37.52
52-43-659	SR OTHER GEN SUPPLIES	\$57.82	\$250.00	\$279.94	111.97
52-43-712	SR IEPA LOAN/PRIN L173647	\$4.00	\$1,900.00	\$0.00	0.00
52-43-713	SR IEPA LOAN/PRN/L171760	\$0.00	\$26,000.00	\$25,937.83	99.76
52-43-722	SR IEPA LOAN INT L17-3647	\$221.08	\$17,000.00	\$0.00	0.00
52-43-723	SR IEPA LOAN/INT/L171760	\$6,236.48	\$6,000.00	\$5,591.25	93.18
52-43-831	SR EQUIPMENT (SKID STEER)	\$0.00	\$1,000.00	\$0.00	0.00
52-43-831.1	SR EQUIP/SEWER MACHINE	\$1,571.83	\$24,217.00	\$24,177.05	99.83
52-43-834	SR COPIER	\$0.00	\$4,000.00	\$2,110.43	52.76
52-43-841	SR TRUCK	\$0.00	\$44,000.00	\$12,224.48	27.78
52-43-852	SR LIFT STA REP.	\$2,141.70	\$7,500.00	\$2,955.82	39.41
52-43-854	SR ELIZ. ST. REPAIR	\$232.50	\$0.00	\$0.00	0.00
52-43-892	SR N. STATE ST	\$0.00	\$273,171.00	\$257,426.24	94.23
52-43-920	SR MISCELLANEOUS	\$500.00	\$500.00	\$0.00	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
52	SEWER FUND				
52-43-951	SR DEPRECIATION	\$72,195.26	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 43		\$497,784.18	\$831,426.82	\$609,399.66	73.29
REVENUE FUND 52		\$526,152.19	\$831,427.00	\$599,403.28	72.09
EXPENSE FUND 52		\$497,784.18	\$831,426.82	\$609,399.66	73.29
NET INCOME/LOSS FUND 52		\$28,368.01	\$0.18	\$9,996.38CR	0.00
NET INCOME/LOSS FUND 52		\$28,368.01	\$0.18	\$9,996.38CR	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
	REVENUE				
53-00-303	EL REIMBURSED COST-SALARIES	\$0.00	\$0.00	\$30.00	0.00
53-00-305	EL REIMBURSED COST-SUPPLIES	\$2,748.80	\$0.00	\$0.00	0.00
53-00-306	EL IMEA ELECTRIC INCENTIVE	\$708.00	\$0.00	\$29,137.09	0.00
53-00-344	EL GRANTS(IMEA)	\$0.00	\$30,000.00	\$0.00	0.00
53-00-353	EL ELECTRIC PENALTIES	\$41,323.83	\$45,000.00	\$30,367.14	67.48
53-00-363	EL SALES	\$4,618,910.57	\$4,600,000.00	\$3,454,077.94	75.08
53-00-365	EL TAP IN FEES	\$1,200.00	\$2,000.00	\$1,650.00	82.50
53-00-366	EL CONN/T CONN/CHARGES	\$2,170.00	\$2,500.00	\$2,140.00	85.60
53-00-367	EL MET, SUP, LABOR SAL	\$10,872.28	\$7,500.00	\$8,026.44	107.01
53-00-380	EL-SCRAPED ITEMS REVENUE	\$0.00	\$0.00	\$373.20	0.00
53-00-381	EL INTEREST INCOME	\$65,228.81	\$65,000.00	\$42,538.43	65.44
53-00-382	EL NIGHT LIGHT RENTAL	\$23,765.39	\$22,000.00	\$20,089.66	91.31
53-00-388	EL OVER ON CASH DRAWER	\$0.00	\$0.00	\$20.00	0.00
53-00-392	EL PROCEEDS FIXED ASSET SALES	\$2,138.01	\$0.00	\$352.50	0.00
53-00-394	EL SALE OF MATERIALS	\$9,109.50	\$5,000.00	\$0.00	0.00
53-00-395	EL REFUNDS, REIMBURSE (Fuel)	\$26,399.51	\$25,000.00	\$40,046.40	160.18
53-00-397	EL MISC REFUNDS/REIMBURSEMENT	\$0.00	\$0.00	\$1,350.00	0.00
53-00-400	EL GRANT(DECO)	\$25,000.00	\$75,000.00	\$69,670.00	92.89
REVENUE DEPARTMENT 00		\$4,829,574.70	\$4,879,000.00	\$3,699,868.80	75.83

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
	EXPENSES				
53-40-421	EL REGULAR SALARIES	\$406,264.77	\$470,764.00	\$304,623.96	64.70
53-40-422	EL TEMP SALARIES	\$4,676.89	\$5,000.00	\$6,453.46	129.06
53-40-423	EL OVERTIME	\$11,675.74	\$10,000.00	\$11,038.46	110.38
53-40-426	EL EMPLOYEE BONUS	\$600.00	\$768.24	\$0.00	0.00
53-40-431	EL ELECTED SALARIES	\$8,403.11	\$8,500.00	\$5,906.01	69.48
53-40-451	EL HEALTH INSURANCE	\$63,370.82	\$76,783.28	\$58,120.91	75.69
53-40-453	EL UNEMPLOYMENT INSURANCE	\$3,321.79	\$2,878.31	\$296.59	10.30
53-40-454	EL WORKER'S COMP INSURANCE	\$17,919.47	\$20,000.00	\$7,502.00	37.51
53-40-461	EL SOCIAL SECURITY	\$33,093.23	\$37,161.00	\$25,663.33	69.05
53-40-462	EL RETIREMENT	\$52,419.44	\$61,636.00	\$41,672.39	67.61
53-40-471	EL UNIFORM RENTAL	\$4,931.57	\$6,000.00	\$3,852.04	64.20
53-40-511	EL SERVICES, BUILDING	\$4,948.00	\$5,000.00	\$761.82	15.23
53-40-512	EL SERVICES, EQUIPMT	\$10,358.36	\$10,000.00	\$4,196.22	41.96
53-40-513	EL SERVICES, VEHICLES	\$5,386.20	\$20,000.00	\$2,411.63	12.05
53-40-515	EL SERV, INFRASTRUCTURE	\$7,019.95	\$10,000.00	\$4,914.50	49.14
53-40-517	EL SERVICES, CAT GEN	\$2,839.86	\$4,000.00	\$3,810.75	95.26
53-40-519	EL SERVICES, OTHER	\$63.00	\$1,000.00	\$7.28CR	0.72-
53-40-520	EL POWER PLANT ENGINE REPAIR	\$0.00	\$1,500.00	\$2,256.90	150.46
53-40-531	EL ACCOUNTING	\$1,363.60	\$600.00	\$704.00	117.33
53-40-532	EL ENGINEERING	\$21,306.60	\$25,000.00	\$23,765.19	95.06
53-40-533	EL LEGAL	\$3,364.35	\$10,000.00	\$1,961.74	19.61
53-40-534	EL MEDICAL	\$49,333.49	\$102,464.00	\$49,967.31	48.76
53-40-539	EL OTHER PROF SERVICES	\$14,156.30	\$10,000.00	\$5,959.40	59.59
53-40-551	EL POSTAGE	\$2,703.84	\$2,500.00	\$2,428.64	97.14
53-40-552	EL TELEPHONE	\$4,530.84	\$5,000.00	\$3,681.04	73.62
53-40-553	EL PUBLISH, ADVERTISING	\$897.30	\$1,000.00	\$103.60	10.36
53-40-557	EL RECORDING FEES	\$0.00	\$250.00	\$0.00	0.00
53-40-560	EL-IML CONFERENCE	\$0.00	\$0.00	\$2,689.86	0.00
53-40-561	EL DUES	\$182.66	\$200.00	\$230.75	115.37
53-40-562	EL TRAVEL EXPENSES	\$2,441.02	\$2,000.00	\$2,312.99	115.64
53-40-563	EL TRAINING	\$6,480.67	\$4,000.00	\$6,129.42	153.23
53-40-571	EL UTILITIES	\$4,097.89	\$4,500.00	\$3,471.70	77.14
53-40-576	EL ELECTRICITY PURCHASES	\$2,868,416.99	\$2,861,000.00	\$2,066,822.83	72.24
53-40-577	EL FUEL PURCHASES(GENERATORS)	\$44,601.08	\$25,000.00	\$24,714.20	98.85
53-40-578	EL PERMITS	\$3,183.00	\$3,500.00	\$3,183.00	90.94
53-40-591	EL LIABILITY INS	\$11,561.64	\$12,000.00	\$0.00	0.00
53-40-592	EL GENERAL INS	\$50,442.01	\$43,000.00	\$542.82	1.26
53-40-593	EL RENTALS	\$273.00	\$2,000.00	\$49.00	2.45
53-40-611	EL SUPPLIES, BUILDING	\$5,049.89	\$7,500.00	\$1,789.80	23.86
53-40-612	EL SUPPLIES, EQUIPMT	\$5,762.28	\$7,500.00	\$5,733.90	76.45
53-40-613	EL SUPPLIES, VEHICLES	\$6,132.38	\$10,000.00	\$1,658.75	16.58
53-40-615	EL SUPPL, INFRASTRUCTURE	\$56,162.03	\$50,000.00	\$33,492.12	66.98
53-40-619	EL SUPPLIES, OTHER	\$109.12	\$5,000.00	\$599.28	11.98
53-40-620	EL POWER PLANT PARTS	\$2,520.57	\$2,250.00	\$2,167.72	96.34
53-40-651	EL OFFICE SUPPLIES	\$1,138.30	\$1,500.00	\$793.85	52.92
53-40-652	EL OPERATING SUPPLIES	\$7,558.10	\$10,000.00	\$8,534.54	85.34
53-40-653	EL SMALL TOOLS	\$1,782.77	\$5,000.00	\$559.85	11.19
53-40-655	EL AUTO FUEL/OIL	\$9,729.43	\$12,000.00	\$7,312.39	60.93
53-40-656	EL CHEMICALS	\$808.85	\$1,000.00	\$788.62	78.86
53-40-659	EL OTHER GEN SUPPLIES	\$42.06	\$100.00	\$195.95	195.95
53-40-711	EL BOND DEBT SERVICE	\$399,625.28	\$402,000.00	\$401,387.50	99.84
53-40-731	EL FRANCHISE FEE	\$233,011.72	\$230,000.00	\$144,354.67	62.76
53-40-811	EL LAND/EASEMT ACQUISTN	\$0.00	\$1,000.00	\$0.00	0.00
53-40-821	EL BLDG/OTHER REPAIRS	\$0.00	\$1,000.00	\$0.00	0.00
53-40-823	EL STORAGE SHED	\$0.00	\$75,000.00	\$64,794.54	86.39
53-40-831	EL EQUIP (BACKHOE)	\$911.95	\$12,864.00	\$0.00	0.00
53-40-833	EL CHRISTMAS LIGHTS	\$0.00	\$5,000.00	\$0.00	0.00
53-40-834	EL COPIER	\$0.00	\$4,000.00	\$2,640.42	66.01
53-40-835	EL GENERATORS, LIFT STA	\$0.00	\$20,000.00	\$0.00	0.00
53-40-841	EL TRUCK	\$0.00	\$35,000.00	\$35,588.73	101.68
53-40-842	EL POWER PLANT NESHAP COMPLIAN	\$0.00	\$0.00	\$227.80	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
53-40-843	EL RADIO READ METERS	\$0.00	\$15,000.00	\$8,400.00	56.00
53-40-851	EL UTILITY SYS PRIMARY	\$11,045.92	\$50,000.00	\$38,047.00	76.09
53-40-852	EL HIGHWAY EXPANSION PROJECT	\$678.10	\$0.00	\$0.00	0.00
53-40-854	EL SYSTEM EXPANSION	\$0.00	\$25,000.00	\$14,746.41	58.98
53-40-913	EL COMMUNITY RELATIONS(BANNERS)	\$0.00	\$5,000.00	\$0.00	0.00
53-40-920	EL MISCELLANEOUS	\$32.07	\$500.00	\$0.00	0.00
53-40-951	EL DEPRECIATION	\$636,391.51	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 40		\$5,105,120.81	\$4,858,218.83	\$3,456,005.02	71.13
REVENUE FUND 53		\$4,829,574.70	\$4,879,000.00	\$3,699,868.80	75.83
EXPENSE FUND 53		\$5,105,120.81	\$4,858,218.83	\$3,456,005.02	71.13
NET INCOME/LOSS FUND 53		\$275,546.11	\$20,781.17	\$243,863.78	0.00
NET INCOME/LOSS FUND 53		\$275,546.11	\$20,781.17	\$243,863.78	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
58	POOL REVENUES				
58-00-348	SWP PASS SALES OUT/TOWN	\$1,293.00	\$3,000.00	\$5,800.00	193.33
58-00-374	SWP ADMISSION SALES	\$6,791.00	\$12,000.00	\$13,568.00	113.06
58-00-375	SWP LESSON SALES	\$428.00	\$1,200.00	\$1,095.00	91.25
58-00-376	SWP CONCESSION SALES	\$5,948.25	\$11,000.00	\$11,086.62	100.78
58-00-377	SWP 10 DAY PASS SALES	\$2,030.00	\$3,500.00	\$2,730.00	78.00
58-00-378	SWP PASS SALES	\$3,212.00	\$10,000.00	\$11,327.00	113.27
58-00-379	SWP USER FEES	\$0.00	\$3,000.00	\$2,610.00	87.00
58-00-381	SWP INTEREST INCOME	\$1,025.06	\$100.00	\$3.18	3.18
58-00-382	SWP RNTL INC-PARTY SALE	\$974.00	\$1,500.00	\$2,737.50	182.50
58-00-384	SWP GRANT, STATE	\$177,700.00	\$0.00	\$0.00	0.00
58-00-385	SWP GRANT, COUNTY	\$15,000.00	\$0.00	\$15,400.00	0.00
58-00-389.1	SWP Other Revenue - Tax Levy	\$53,894.70	\$54,000.00	\$48,982.16	90.70
58-00-399	SWP INTERFUND TRANSFER (Gen. F	\$200,000.00	\$50,000.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$468,296.01	\$149,300.00	\$115,339.46	77.25

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
58	POOL				
	EXPENSES				
58-55-421	SWP MANAGER SALARIES	\$13,042.44	\$13,200.00	\$11,855.76	89.81
58-55-422	SWP SAL GAURDS	\$23,415.89	\$23,500.00	\$27,123.06	115.41
58-55-424	SWP VILL PERSONNEL MAINT	\$0.00	\$1,000.00	\$0.00	0.00
58-55-453	SWP UNEMPLOYMENT INSURANCE	\$674.47	\$935.85	\$993.95	106.20
58-55-454	SWP WORKER'S COMP INSURANCE	\$1,630.45	\$0.00	\$1,049.50	0.00
58-55-461	SWP SOCIAL SECURITY	\$2,789.05	\$3,287.75	\$2,981.89	90.69
58-55-519	SWP SERVICES, OTHER	\$1,595.00	\$1,500.00	\$624.44	41.62
58-55-553	SWP PUBLISH,ADVERTISING	\$117.60	\$200.00	\$0.00	0.00
58-55-554	SWP PRINTING, COPYING	\$55.00	\$200.00	\$211.40	105.70
58-55-561	SWP DUES	\$105.00	\$105.00	\$90.00	85.71
58-55-563	SWP TRAINING	\$0.00	\$750.00	\$60.00	8.00
58-55-571	SWP UTILITIES	\$30.29	\$150.00	\$0.00	0.00
58-55-591	SWP LIABILITY INS	\$911.77	\$0.00	\$0.00	0.00
58-55-592	SWP GENERAL INS	\$301.39	\$0.00	\$0.00	0.00
58-55-593	SWP RENTALS	\$618.00	\$750.00	\$618.00	82.40
58-55-611	SWP SUPPLIES, BUILDING	\$206.21	\$100.00	\$76.62	76.62
58-55-612	SWP SUPPLIES, EQUIPMT	\$2,508.83	\$2,000.00	\$3,434.51	171.72
58-55-652	SWP OPERATING SUPPLIES	\$831.47	\$300.00	\$910.83	303.61
58-55-656	SWP CHEMICALS	\$3,345.37	\$10,000.00	\$6,927.01	69.27
58-55-657	SWP CONCESSION SUPPLIES	\$4,142.16	\$8,000.00	\$7,404.71	92.55
58-55-659	SWP OTHER GEN SUPPLIES	\$45.80	\$250.00	\$134.23	53.69
58-55-711	SWP BOND INTEREST	\$29,839.63	\$0.00	\$11,122.50	0.00
58-55-712	SWP Debt Service - Bonds	\$0.00	\$51,735.00	\$41,122.50	79.48
58-55-824	SWP UPGRADES	\$275.00	\$52,000.00	\$87,659.60	168.57
58-55-826	SWP BATH HOUSE RENOVATIONS	\$0.90	\$0.00	\$0.00	0.00
58-55-951	SWP DEPRECIATION	\$52,213.76	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 55		\$138,695.48	\$169,963.60	\$204,400.51	120.26
REVENUE FUND 58		\$468,296.01	\$149,300.00	\$115,339.46	77.25
EXPENSE FUND 58		\$138,695.48	\$169,963.60	\$204,400.51	120.26
NET INCOME/LOSS FUND 58		\$329,600.53	\$20,663.60	\$89,061.05CR	0.00
NET INCOME/LOSS FUND 58		\$329,600.53	\$20,663.60	\$89,061.05CR	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS REVENUE				
60-00-381	BOND INTEREST	\$149.68	\$0.00	\$86.41	0.00
REVENUE DEPARTMENT 00		\$149.68	\$0.00	\$86.41	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS				
60-40-500	BOND EXPENSE	\$100,751.85	\$0.00	\$662.50	0.00
60-40-721	EB - INTEREST EXPENSE	\$150,617.82	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 40		\$251,369.67	\$0.00	\$662.50	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS				
REVENUE FUND 60		\$149.68	\$0.00	\$86.41	0.00
EXPENSE FUND 60		\$251,369.67	\$0.00	\$662.50	0.00
NET INCOME/LOSS FUND 60		\$251,219.99	\$0.00	\$576.09CR	0.00
NET INCOME/LOSS FUND 60		\$251,219.99	\$0.00	\$576.09CR	0.00

VILLAGE OF FREEBURG  
TREASURER'S ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED MARCH 31, 2013

FYE  
3/31/2013

GENERAL FUND

<u>Revenues</u>	
Property Tax	\$380,382
Licenses & Permits	31,229
State Income Taxes	405,127
Replacement Tax	5,165
Sales Tax	380,528
Utility Tax	233,012
Telecommunications Tax	144,037
Local Use Tax	68,529
Garbage Collections	193,494
Fines	8,890
Franchises	30,326
Rental/Lease Income	35,943
Grant Receipts	1,796
Miscellaneous Income	9,506
Interest Income	2,417
Total Revenues	<u>1,930,381</u>
Total Expenditures	<u>(1,702,903)</u>
Net Income (Loss)	227,478
Fund Balance, Beginning of Year	573,086
Proceeds from Fixed Asset Sales	274
Transfers from (to) Other Funds	<u>(253,060)</u>
Fund Balance, End of Year	<u><u>547,778</u></u>

OTHER GOVERNMENTAL FUNDS

<u>Revenues</u>	
Property Tax	206,993
Grants	16,815
Motor Fuel Tax	104,579
Interest Income	5,614
Total Revenues	<u>334,001</u>
Total Expenditures	<u>(352,966)</u>
Net Income (Loss)	(18,965)
Fund Balance, Beginning of Year	546,991
Transfers from (to) Other Funds	53,060
Fund Balance, End of Year	<u><u>581,086</u></u>

ELECTRIC LIGHT AND POWER

<u>Revenues</u>	
Charges for Services	4,660,235
Connection Fees	3,370

Miscellaneous Income	53,622
Supplies Sold	<u>22,119</u>
Total Revenues	4,739,346
Total Expenditures	<u>(4,705,496)</u>
Operating Income (Loss)	33,850
Total Nonoperating Revenues (Expenses)	(160,991)
Net Assets, Beginning of Year	<u>5,704,012</u>
Net Assets, End of Year	<u>5,576,871</u>

#### WATERWORKS

<u>Revenues</u>	
Charges for Services	899,105
Connection Fees	4,620
Miscellaneous Income	178,522
Supplies Sold	<u>7,615</u>
Total Revenues	1,089,862
Total Expenditures	<u>(758,107)</u>
Operating Income (Loss)	331,755
Total Nonoperating Revenues (Expenses)	11,412
Net Assets, Beginning of Year	<u>1,982,007</u>
Net Assets, End of Year	<u>2,325,174</u>

#### SEWER

<u>Revenues</u>	
Charges for Services	496,160
Connection Fees	<u>4,500</u>
Total Revenues	500,660
Total Expenditures	<u>(489,750)</u>
Operating Income (Loss)	10,910
Total Nonoperating Revenues (Expenses)	17,458
Net Assets, Beginning of Year	<u>1,691,639</u>
Net Assets, End of Year	<u>1,720,007</u>

#### SWIMMING POOL

<u>Revenues</u>	
Charges for Services	14,728
Supplies Sold	<u>5,948</u>
Total Revenues	20,676

Total Expenditures	<u>(108,857)</u>
Operating Income (Loss)	(88,181)
Total Nonoperating Revenues (Expenses)	217,780
Operating Transfers	200,000
Net Assets, Beginning of Year	<u>(194,170)</u>
Net Assets, End of Year	<u>\$135,429</u>

VILLAGE OF FREEBURG  
 VENDOR DISBURSEMENTS  
 (MINIMUM: \$2,500.00)

FYE  
 3/31/2013

10-8 VIDEO	\$12,565.00
ABIBOW RECYCLING, INC	3,090.00
ACE HARDWARE OF FREEBURG	5,298.67
ADP	3,871.08
AFFORDABLE AUTOMOTIVE	3,109.72
ALTROFER INC	2,599.00
AT&T	10,866.68
ATHUR J GALLAGHER	74,211.00
BELLEVILLE SEED HOUSE	2,847.00
BHMG ENGINEERS	36,148.25
BHMG SERVICE CORPORATION	155,688.13
BLACKBOARD CONNECT INC	4,935.00
BLOMENKAMP, JOHN	8,845.53
BROWNSTONE EL. SUPP CO INC	6,043.26
BURROWS, STEVEN	6,143.18
BUSINESS CARD	7,823.76
C J SCHLOSSER CPA	9,575.00
CAPPELLO, JOHN	4,882.78
CASEY'S GENERAL STORES	23,303.63
CHRIST BROS. PRODUCTS LLC	5,835.90
CITIZENS COMMUNITY BANK	69,910.77
CITIZENS COMM. BANK - PAYROLL TAXES	515,800.10
CITIZENS COMM. BANK - PAYROLL	1,132,136.00
CITY OF MASCOUTAH	5,695.00
CLARKE MOSQUITO CONTROL	16,070.10
CLEAN THE UNIFORM CO HIGHLAND	11,590.52
COMMERCE BANK, NA AS TRUSTEE	315,740.06
COMPUTYPE COMPUTER SERVICES	9,065.32
COVENTRY HEALTH CARE OF MO, INC	208,041.99
CRESCENT ELECTRIC SUPPLY CO	19,752.43
CSI	2,649.75
DAVE SCHMIDT TRK SERVICE	10,460.69
DAVINROY MECHANICAL CONTRACTOR, INC	824,628.98
DRESSLER TRUCK SERVICE, INC	16,818.16
DRS CONSTRUCTION & LNSCPNG LLC	19,860.60
EATON ELECTRICAL INC	8,600.00
ECONO SIGNS LLC	5,640.88
ELDEN, ROBERT	3,838.00
ENERGY CULVERT	2,821.00
ENGINEERED FLUID, INC	5,385.00
EWR ASSOCIATES INC	18,339.86
FKG OIL	23,886.66
FLETCHER-REINHARDT CO	18,186.58
FREEBURG DEVELOPMENT CORP	57,013.26
FREEBURG PRINTING & PUB INC	5,636.87
FREEBURG TOWNSHIP	9,145.62
FROST ELECTRICAL SUPPLY COMPANY	2,662.08
FSH WATER COMMISSION	321,965.02
GAUCH, DONALD	7,240.93

GLAENZER ELECTRIC, INC	5,670.00
GLOBAL TECHNICAL SYSTEMS, INC	4,531.00
GREEN CHEVROLET, INC	20,028.16
GREEN MILL SERVICE STA	10,543.19
H. EDWARDS EQUIPMENT CO	4,803.39
HAIER PLUMBING & HEATING, INC	2,981.75
HD SUPPLY POWER SOLUTIONS	152,383.15
HD SUPPLY WATERWORKS, LTD	25,022.47
HEROS IN STYLE	4,737.92
HERZING, DENNIS	13,120.11
HIMSTEDT ROOFING, INC	9,896.00
HINRICH, DON	2,580.00
I.E.P.A.	39,712.08
IL DEPT OF REV	125,080.79
IL ELECTRIC WORKS	3,375.20
IL ENVIRONMENTAL PROT. AGENCY	16,281.58
IL MUNICIPAL UTILITIES ASSOCIATION	4,395.45
IL PUBLIC RISK FUND	94,920.00
IMEA REVENUE FUND	2,817,308.61
IML RISK MANAGEMENT ASSOCIATION	24,895.51
J.D.STREET & COMPANY, INC	44,601.08
JENKINS, ROBERT	5,380.03
JERRY'S TRK & AUTO BODY INC	3,812.30
JIM'S AUTOMOTIVE INC	11,260.34
KASPER, RANDY	4,375.52
KMK LAWNS	8,402.00
KORTE & LUITJOHAN CONTR., INC	18,950.00
KRAMPER, JANE	8,721.21
KRMPPER, ZACHARY	4,891.05
KRAUSS, SHANE	5,672.60
LOCIS	5,522.28
LOUTHAN, BILLIE	3,584.33
LUBY EQUIPMENT SERVICES	9,260.00
MACLAIR ASPHALT SALES LLC	4,800.67
MARQUARDT, TERRY	4,543.40
MCGARRY, LAURA	4,451.60
MCMASTER-CARR SUPPLY COMP	2,757.07
METROPOLITAN ENFORCEMENT GROUP	4,354.00
MICK'S AUTO REPAIR	5,827.92
MIDWEST METER INC	35,671.32
MIDWEST POOL AND COURT CO	3,225.50
MIKE A MAEDGE TRUCKING INC	67,387.49
MOHR, JEFF	3,028.55
MONIGER EXCAVATING CO., INC	334,352.00
MOODY'S INVESTORS SERVICE, INC	9,500.00
MUNICIPAL ELECTRONICS INC	2,966.18
OLIVER C JOSEPH INC	5,327.78
PARRISH JR, HERSCHEL	2,910.10
PARRISH TRUCKING	4,439.96
PDC LABORATORIES, INC	3,980.00
PHILLIPS INT/EXT SYSTEMS, INC	3,656.00
PIERCE, DEBORAH	11,195.25
PITNEY BOWES, INC	3,260.97
POLSON, JULIE	7,116.38
RACO MANUFACTURING & ENGINEERING CO	3,753.00
RAGLAND COMPANIES, INC	164,104.00

REGIONS COMMERCIAL BANKCARD	13,338.57
RHUTASEL & ASSOCIATES INC	29,516.47
RUHMANN, STANLEY	13,393.32
SCHMULBACH, KURT	7,225.30
SCHULTE SUPPLY	3,242.95
SCHUTZENHOFER, MICHAEL	5,200.82
SHAFFERS TIRE SERVICE	3,961.60
SHERWIN-WILLIAMS CO	4,754.80
ST CLAIR COUNTY AUDITOR	25,681.04
ST CLAIR COUNTY TREASURER	11,682.95
ST CLAIR SERVICE COMPANY	16,106.05
T & R ELECTRIC SUPPLY CO	7,502.00
THOMPSON COBURN LLP	30,000.00
THOUVENOT WADE & MOERCHEN	2,675.38
TOLAN, JOHN	9,126.38
TRUELINE COMMUNICATIONS INC	9,362.06
U S POST OFFICE	7,110.00
UMB BANK NA	128,562.48
URBANSKI, TYLER	5,351.67
USA BLUEBOOK	5,299.97
VANDEVANTER ENGINEERING	35,207.84
VERIZON WIRELESS	14,049.66
VERLAN FUNK SERVICE INC	8,517.33
VILLAGE OF FREEBURG GEN CKNG	309,000.00
VILLAGE OF FREEBURG UTILITIES	40,204.22
WALDEN ASSOCIATED TECH INC	36,265.00
WASTE MANAGEMENT OF ST LOUIS	206,652.93
WATTS COPY SYSTEMS	3,137.00
WATTS, THOMAS	2,909.16
WEILMUENSTER LAW GROUP PC	87,520.66
WOODRUFF JR, MELVIN	9,843.86
WOODY'S MUNICIPAL SUPPLY	7,926.75
TOTAL TO VENDORS PAID LESS THAN \$2500.00 EACH	<u>130,213.39</u>
	<u>\$9,496,114.65</u>

VILLAGE OF FREEBURG  
WAGES PAID  
04/01/2012 THRU 03/31/2013

**Under \$25,000.00**

Christopher Alt, Rita Baker, Kenneth Bald, David Beshears, Caroline Bircher, James Blais, Randy Bolle, Phillip Borger, Bradley Clossen, Dillon Czech, Schuyler Czech, Michael Dahm, Ray Danford, John Dittman, Stanley Donald, William Donald, Amy Fournie, Richard Gordon, Diana Kasper, Dale Klohr, Robert Koerber, Eugene Kramer, Zachary Kramper, Thomas Kreher, Mary Krieg, Hannah Lanter, Ramon Matchett, Charlie Mattern, Anthony McDonald, Jerry Menard, Carl Mendenhall, Kaylyne Nation, Sam Nold, Darren Pierce, Kevin Polson, Ryan Price, Blake Ragland, John Ross, Jillian Rouse, Kurt Schmulbach, Neal Schaller, Scott Schulz, William Schwartz, Bruce Shekell, Steven Smith, Seth Speiser, Derrick Tewell, Daniel Turner, Bryan Vogel, Kyle Whitworth, Steve Woodward.

**\$25,000.00 - \$49,999.99**

John Blomenkamp, Steven Burrows, Gregory Eckels, Donald Gauch, Tyler Isaak, Robert Jenkins, Jane Kramper, Laura McGarry, Mathew Moeckel, Jeffrey Mohr, Deborah Pierce, Julie Polson, Tyler Urbanski.

**\$50,000.00 - \$74,999.99**

Gregory Blomenkamp, John Cappello, Robert Elden, Randy Kasper, Shane Krauss, Clark Lucash, Terry Marquardt, Stanley Ruhmann, Michael Schutzenhofer, David Unverferth, Melvin Woodruff.

**\$75,000.00 - \$94,999.99**

Ronald Dintelmann, Dennis Herzing, John Tolan.

*Bryan A. Vogel, Treasurer 12/10/2013*