

VILLAGE PRESIDENT
Ray Danford

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Rita Baker
Charlie Mattern
Kevin Groth
Corby Valentine
Steve Smith
Tony Miller

VILLAGE OF FREEBURG

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

VILLAGE ADMINISTRATOR
Dennis Herzing

VILLAGE TREASURER
Bryan A. Vogel

PUBLIC WORKS DIRECTOR
Ronald Dintelmann

POLICE CHIEF
Melvin E. Woodruff, Jr.

VILLAGE ATTORNEY
Stephen R. Wigginton

August 25, 2008

NOTICE

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

VILLAGE OF FREEBURG

A Finance Committee Meeting of the Village of Freeburg will be held at the Municipal Center, Executive Board Room, **Wednesday, August 27, 2008, at 6:00 p.m.**

FINANCE COMMITTEE MEETING AGENDA

I. Items To Be Reviewed

A. Review of Board List and Warrant List

B. Review of Investments

C. Income Statement

D. Old Business

1. Approval of July 30, 2008 minutes
2. Health Insurance Renewal
3. Attorney's invoices
4. Alternative payment method for utilities
5. Sprint bill

E. New Business

1. Second Quarter Minimum-Maximum Status Report

F. Public Participation

G. Adjourn

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

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Finance Committee Meeting
(Finance/Industrial Park/Economic Development/Budget)
Smith/Groth/Valentine

Wednesday, August 27, 2008 at 6:00 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 6:03 p.m. Those in attendance were Chairperson Steve Smith, Trustee Corby Valentine, Trustee Kevin Groth, Mayor Ray Danford, Treasurer Bryan Vogel, Finance Clerk Debbie Pierce, Village Administrator Dennis Herzing and Office Manager Julie Polson. Guests present: Shane Krauss, Jeff Mohr, Bob Elden and Gregg Blomenkamp.

A. REVIEW OF WARRANT LIST: The Board Lists and Warrant List were reviewed by the committee. Steve asked how often we buy the chemicals for mosquito spraying. Jeff advised they spray about three times a week with 12 sprays in a barrel, so approximately once a month. Corby asked about the expense to Jerry's Auto and Julie advised it was for the police car involved in stopping a drunken driver pursuit.

Trustee Kevin Groth motioned to recommend to the full Board approval of the Warrant List in the amount of \$25,022.10 and Trustee Corby Valentine seconded the motion. All voting aye, the motion carried.

B. REVIEW OF INVESTMENTS: Treasurer Vogel advised we have three cd's coming due in October and the rates are going up. Corby asked if we have considered any other firms other than banks in town, i.e. Edward Jones. Corby asked if we could withdraw those cd's now and get a better interest rate. Bryan stated all three cd's coming due are from CSB and would incur early withdrawal penalties. Dennis asked if there would be a problem with FDIC and Bryan said yes, if the amount was over \$100,000. Dennis said he wants to make sure we are protected. Bryan will check to see how long the 4.35% will stay in effect.

C. INCOME STATEMENT: Steve asked why they received a different report and Debbie said she didn't know why. Dennis said it is the same information, it gives the percentage used of each line item. Debbie advised the YTD numbers are a software problem and Greg at Locis is looking into it. Debbie will check to see if she can pull each budget report into an excel spreadsheet.

D. OLD BUSINESS:

1. Approval of 7/30/08 minutes: *Trustee Corby Valentine motioned to accept the July 30, 2008 minutes amending them to include citing the following statutes for entering into Executive Session: personnel statute 5 ILCS, 120/2(c)(1)a and potential litigation 5 ILCS 120/2(c)(100) and Trustee Kevin Groth seconded the motion. All voting aye, the motion carried.*

Finance Committee Minutes
Wednesday, August 27, 2008
Page 1 of 3

2. Health Insurance Renewal: Steve said this is going to be handled under Committee as a Whole but requested it still be kept on the Finance agenda. Steve said healthcare is projected to go up 9 - 10% and we need to have our options figured out. Dennis said we need to come up with hypothetical situations and have solutions for those situations. Mayor Danford said we don't have much choice, we need to pay the insurance premiums but also need to find a way to meet the expenses. He sees the insurance as a fixed number, and said we still have the option of capping the medical reimbursement. Kevin said it was interesting to note we are in the same ballpark as the surrounding communities with the plans they offer. Ray said we will need to look at other areas in the operating budget on ways to save money. He said we will have some breathing room with the sales tax generated by the TIF. The cable franchise fee was mentioned and it was noted we could re-negotiate the fee. The committee directed Dennis to check on the telephone tax. Dennis said another area we can save some money is reducing the number of training sessions with IMUA. Jeff asked if anyone has talked to the Department of Labor and the training they do. Julie advised our insurance company also offers training sessions. We need to check and see if those meet the Dept. of Labor's requirements. Corby asked if we had any kind of formal documentation or suggestion form and asked the public works employees if they thought it was needed. Jeff said they could just come to a committee meeting. Dennis also reminded the committee (and Julie) to get a copy of each committee agenda to Ron for posting at the plant.

3. Attorney's invoices: The Motions to Reconsider in the Sheets' cases were denied and Sheets now owes approximately \$12,000 to the Village of Freeburg. He has 30 days to file an appeal.

4. Alternative payment method for utilities: The direct debit questions were put on this month's utility bills. A summary of the responses will be provided at the next meeting.

5. Sprint bill: Dennis advised we are working on it. From the original agreement the employees signed, they were provided direct connect but if they wanted any cell minutes, they would pay for them. It was never set up that way. We are looking at coming up with a reasonable number of minutes and distributing those minutes between the supervisors, police department and public works department. We are in the process of checking with Sprint to see if they can assign a certain number of minutes to each phone and once that phone goes over the allotment, be charged a usage fee. Then each employee would be billed for the extra usage.

Three audit proposals were provided for committee review. C.J. Schlosser came in the lowest at \$8,400 for the 2008 audit, \$8,600 for the 2009 audit and \$8,850 for the 2010 audit. The committee agreed to remain with C.J. Schlosser.

E. NEW BUSINESS:

1. Second Quarter Minimum-Maximum Report: From the report provided, it looks like we are in pretty good shape this year with incurring 5.1% of the minimum loss fund as of 6/30/08.

F. GENERAL CONCERNS: None.

G. PUBLIC PARTICIPATION: Shane and Bob questioned the expenditures on the electric service provided to Bill Holtzmann. Dennis indicated he didn't know the details on billing Holtzmann but he would talk to Ron and report back to the committee.

The topic of having an inventory was discussed. It will be added to the agenda.

H. ADJOURN: *Trustee Corby Valentine motioned to adjourn the meeting at 7:41 p.m. and Trustee Kevin Groth seconded the motion. All voting aye, the motion carried.*



Julie Polson
Office Manager

Finance Committee Meeting
Wednesday, August 27, 2008
Review of Board and Warrant Lists

Review of Board List:

Board List - MFT:	\$ 7,142.31
Board List - General:	<u>\$ 542,699.41</u>
 Total Board List:	 <u>\$ 549,841.72</u>

Review of Warrant List:

Warrant List – MFT Approve Payment for:	\$ 2,327.04
Warrant List - General Approve Payment for:	<u>\$ 22,695.06</u>
	 <u>\$ 25,022.10</u>

GRAND TOTAL:	<u>\$ 574,863.82</u>
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SYS DATE 072908

VILLAGE OF FREEBURG
U/B REFUND REGISTER 9
Tuesday July 29, 2008

SYS TIME 15:35

PAGE: 1

: 07/29/08

OUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
095403	JARLATH GERMAINE	38623	07/30/08	59.83

SYS DATE 072908

VILLAGE OF FREEBURG
U/B REFUND REGISTER 10
Tuesday July 29, 2008

SYS TIME 15:49

PAGE: 1

E: 07/29/08

OUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0724003	MARLENE LONG	38624	07/30/08	150.00

SYS DATE 073008

VILLAGE OF FREEBURG
U/B REFUND REGISTER 11
wednesday July 30, 2008

SYS TIME 08:46

PAGE: 1

E: 07/30/08

ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0241000	OPAL LINSS TRUST	38625	07/30/08	150.00

DATE: 08/06/08

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 503
Wednesday August 6, 2008

SYS TIME: 07:23
[NB2]

PAGE 1

ACCOUNT	GL NO	CHECK DATE	CHECK NO DESCRIPTION	AMOUNT	DIST
CONO SIGNS LLC 990476	15-41-614	08/06/08	1257 MFT SUPPLIES, STR	779.42 779.42	
ACLAIR ASPHALT SALES, LL 7318	15-41-891.1	08/06/08	1258 MFT COLD PATCH	1964.35 1964.35	
ELLEVILLE SEED HOUSE 218096	52-43-656	08/06/08	38626 SR CHEMICALS	245.00 245.00	
FREEBURG DAIRY QUEEN 3126	58-55-657	08/06/08	38627 SWP CONCESSION SU	52.00 52.00	
E.P.A. 30	52-43-712 52-43-722	08/06/08	38628 SR IEPA LOAN/PRIN SR IEPA LOAN INT	4562.56 3862.37 700.19	
EPA ID163060AAF	53-40-578	08/06/08	38629 EL PERMITS	2665.00 2665.00	
KRAUSS SHANE SHANE KRAUSS868	53-40-552	08/06/08	38630 EL TELEPHONE	29.99 29.99	
CMMASTER-CARR SUPPLY COMP 93621868	52-43-615	08/06/08	38631 SR SUPPL, INFRAST	278.97 278.97	
EPSI-COLA GEN.BOT.INC 8378220325 8379319614	58-55-657 58-55-657	08/06/08	38632 SWP CONCESSION SU SWP CONCESSION SU	233.10 133.20 99.90	
HUTASEL & ASSOCIATES, INC 7136	01-16-532 53-40-532	08/06/08	38633 ZO ENGINEERING EL ENGINEERING	1624.60 1538.00 86.60	
WITZER FOOD & SUPPLIES 373132	58-55-657	08/06/08	38634 SWP CONCESSION SU	250.90 250.90	
U.S. POST OFFICE USPO20080806	51-42-551 52-43-551 53-40-551 13-44-551	08/06/08	38635 WR POSTAGE SR POSTAGE EL POSTAGE GA POSTAGE	800.00 200.00 200.00 200.00 200.00	
WASTE MANAGEMENT OF ST LO 3631896-1841-8	13-44-573	08/06/08	38636 GA GARBAGE DISPOS	12810.00 12810.00	
WATSON'S OFFICE CITY		08/06/08	38637	42.69	

DATE: 08/06/08

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 503
Wednesday August 6, 2008

SYS TIME: 07:23
[NB2]

DATE: 08/06/08

PAGE 2

YABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
77705	01-11-651	AD OFFICE SUPPLIE	94.67	
CMONIVC77705	01-11-651	AD OFFICE SUPPLIE	51.98-	
** TOTAL CHECKS ISSUED			26338.58	

AYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
CE HARDWARE OF FREEBURG	08/07/08	38638	494.97	
ACE20080731	01-11-612	AD SUPPLIES, EQUI	11.25	
	01-41-614	ST SUPPLIES, STRE	44.32	
	01-41-652	ST OPERATING SUPP	90.89	
	51-42-615	WR SUPPL, INFRAST	16.77	
	52-43-612	SR SUPPLIES, EQUI	40.99	
	52-43-615	SR SUPPL, INFRAST	11.92	
	52-43-652	SR OPERATING SUPP	20.49	
	53-40-613	EL SUPPLIES, VEHI	40.60	
	53-40-615	EL SUPPL, INFRAST	181.19	
	53-40-652	EL OPERATING SUPP	23.57	
	58-55-656	SWP CHEMICALS	12.98	
NDERSON'S PRODUCE	08/07/08	38639	77.13	
50986	53-40-551	EL POSTAGE	77.13	
LOMENKAMP EXCAVATING & BLOMEXC&CONST20	08/07/08	38640	4160.00	
	53-40-854	EL SYSTEM EXPANSI	4160.00	
URR OAK RECREATIONS LLC	08/07/08	38641	71.00	
8191	53-40-612	EL SUPPLIES, EQUI	71.00	
INTAS CORPORATION	08/07/08	38642	218.72	
731679240	51-42-471	WR UNIFORM RENTAL	72.91	
	52-43-471	SR UNIFORM RENTAL	72.91	
	53-40-471	EL UNIFORM RENTAL	72.90	
OMPUTYPE COMPUTER SERVIC	08/07/08	38643	1307.00	
260932	01-41-890	ST OTHER IMPROVEM	200.00	
	51-42-851	WR INFRASTRUCTURE	200.00	
	52-43-920	SR MISCELLANEOUS	200.00	
	53-40-920	EL MISCELLANEOUS	707.00	
AVE SCHMIDT TRK SERVICE	08/07/08	38644	533.68	
26545	53-40-613	EL SUPPLIES, VEHI	533.68	
MM COMMUNICATION SERVICES	08/07/08	38645	31.49	
DMCOMIN8347	51-42-612	WR SUPPLIES, EQUI	31.49	
CKELS, GREGORY	08/07/08	38646	15.48	
GREGECKELS08072	51-42-471	WR UNIFORM RENTAL	5.16	
	52-43-471	SR UNIFORM RENTAL	5.16	
	53-40-471	EL UNIFORM RENTAL	5.16	
FREEBURG PRINT & PUBLISH	08/07/08	38647	64.40	
71762	01-11-552	AD TELEPHONE	19.60	

DATE: 08/06/08

Village of Freeburg
A / P BOARD LIST
REGISTER # 504
Wednesday August 6, 2008

SYS TIME: 07:48
[NB2]

PAGE 2

DATE: 08/06/08

TABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
	01-16-651	ZO OFFICE SUPPLIE	44.80	
BUCH, DONALD DG20080726	08/07/08	38648	75.00	
	51-42-471	WR UNIFORM RENTAL	25.00	
	52-43-471	SR UNIFORM RENTAL	25.00	
	53-40-471	EL UNIFORM RENTAL	25.00	
MODALL TRUCK TESTING 10205	08/07/08	38649	23.10	
	52-43-613	SR SUPPLIES, VEHI	23.10	
GREEN MILL SERVICE STA. 07/21-07/27-08	08/07/08	38650	1611.15	
	51-42-655	WR AUTO FUEL/OIL	81.15	
	01-21-655	PD AUTO FUEL/OIL	623.66	
	53-40-655	EL AUTO FUEL/OIL	120.58	
	01-41-655	ST AUTO FUEL/OIL	36.00	
07/28-08-01/08	01-21-655	PD AUTO FUEL/OIL	228.80	
	01-41-655	ST AUTO FUEL/OIL	379.73	
	51-42-655	WR AUTO FUEL/OIL	60.20	
	53-40-655	EL AUTO FUEL/OIL	81.03	
GREEN MILL SERVICE STA. 26617	08/07/08	38651	844.44	
26685	01-41-613	ST SUPPLIES, VEHI	165.95	
26698	53-40-613	EL SUPPLIES, VEHI	132.04	
	52-43-613	SR SUPPLIES, VEHI	546.45	
EROS IN STYLE 79826	08/07/08	38652	105.60	
	01-21-471	PD UNIFORM ALLOWA	105.60	
ILL DEPT OF REVENUE ILDEPTREV200808	08/07/08	38653	11824.21	
	53-00-219.2	ACCRUED UTILITY T	11824.21	
RAMPER, JANE JANEKRAMPRJULY	08/07/08	38654	10.19	
	01-11-562	AD TRAVEL EXPENSE	10.19	
ASCOUTAH EQUIPMENT CO T331696	08/07/08	38655	84.12	
	51-42-612	WR SUPPLIES, EQUI	84.12	
WICK'S AUTO REPAIR 51998	08/07/08	38656	271.66	
	51-42-613	WR SUPPLIES, VEHI	271.66	
EXTEL COMMUNICATIONS 910410425-056	08/07/08	38657	900.04	
	01-11-552	AD TELEPHONE	180.01	
	01-21-552	PD TELEPHONE	180.01	
	51-42-552	WR TELEPHONE	180.01	
	52-43-552	SR TELEPHONE	180.01	
	53-40-552	EL TELEPHONE	180.00	
NORTHERN ILLINOIS UNIVERS	08/07/08	38658	1000.00	

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
CGS09285	01-11-519	AD SERVICES, OTHE	1000.00	
POLSON, JULIE	08/07/08	38659	37.30	
JULIEPOLSON0807	01-11-559	AD RECORDING FEES	28.00	
	01-11-551	AD POSTAGE	9.30	
ST CLAIR COUNTY TREASURER	08/07/08	38660	300.00	
VPN0807	01-21-539	PD OTHER PROF SER	300.00	
SWITZER FOOD & SUPPLIES	08/07/08	38661	48.30	
114922	58-55-657	SWP CONCESSION SU	48.30	
GOLAN, JOHN	08/07/08	38662	85.50	
JT20080728	52-43-652	SR OPERATING SUPP	85.50	
WATSON'S OFFICE CITY	08/07/08	38663	11.68	
77736	01-11-651	AD OFFICE SUPPLIE	11.98	
CMINV77705	01-11-651	AD OFFICE SUPPLIE	.30-	
** TOTAL CHECKS ISSUED			24206.16	

AYABLE TO INV NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DIST
<hr/>					
BURROWS, STEVEN	08/07/08	38664		594.02	
DENTAL/VISION	01-21-534	PD	MEDICAL	120.00	
MEDREIM 7/29 JA	01-21-534	PD	MEDICAL	181.03	
MEDREIM 7/29 KE	01-21-534	PD	MEDICAL	123.86	
MEDREIM 7/29 ST	01-21-534	PD	MEDICAL	169.13	
<hr/>					
ECKELS, GREGORY	08/07/08	38665		338.32	
MEDREIM 7/29 GR	01-41-534	ST	MEDICAL	2.80	
	51-42-534	WR	MEDICAL	8.39	
	52-43-534	SR	MEDICAL	5.60	
	53-40-534	EL	MEDICAL	11.19	
MEDREIM 7/29 KE	01-41-534	ST	MEDICAL	20.88	
	51-42-534	WR	MEDICAL	62.64	
	52-43-534	SR	MEDICAL	41.76	
	53-40-537	EL	DATA PROCESSIN	83.53	
MEDREIM 7/29 VI	01-41-534	ST	MEDICAL	10.15	
	51-42-534	WR	MEDICAL	30.46	
	52-43-534	SR	MEDICAL	20.31	
	53-40-534	EL	MEDICAL	40.61	
<hr/>					
ELDEN, ROBERT	08/07/08	38666		35.00	
MEDREIM 7/19 TE	01-41-534	ST	MEDICAL	3.50	
	51-42-534	WR	MEDICAL	10.50	
	52-43-534	SR	MEDICAL	7.00	
	53-40-534	EL	MEDICAL	14.00	
<hr/>					
KAESBERG, BARBARA	08/07/08	38667		85.00	
MEDREIM 7/29	01-11-534	AD	MEDICAL	17.00	
	51-42-534	WR	MEDICAL	17.00	
	52-43-534	SR	MEDICAL	17.00	
	53-40-534	EL	MEDICAL	34.00	
<hr/>					
KRAMPER, JANE	08/07/08	38668		783.52	
MEDREIM 7/29 JA	01-11-534	AD	MEDICAL	63.06	
	51-42-534	WR	MEDICAL	63.06	
	52-43-534	SR	MEDICAL	63.06	
	53-40-534	EL	MEDICAL	126.13	
MEDREIMB 7/29 B	01-11-534	AD	MEDICAL	23.61	
	51-42-534	WR	MEDICAL	23.61	
	52-43-534	SR	MEDICAL	23.61	
	53-40-534	EL	MEDICAL	47.21	
MedReim 8/05 Ne	01-11-534	AD	MEDICAL	70.03	
	51-42-534	WR	MEDICAL	70.03	
	52-43-534	SR	MEDICAL	70.03	
	53-40-534	EL	MEDICAL	140.08	
<hr/>					
LOUTHAN, BILLIE	08/07/08	38669		137.50	

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
MEDREIM 7/29 B	01-11-534	AD MEDICAL	25.50	
	51-42-534	WR MEDICAL	25.50	
	52-43-534	SR MEDICAL	25.50	
	53-40-534	EL MEDICAL	51.00	
MEDREIM 7/29 BI	01-11-534	AD MEDICAL	2.00	
	51-42-534	WR MEDICAL	2.00	
	52-43-534	SR MEDICAL	2.00	
	53-40-534	EL MEDICAL	4.00	
MOHR, JEFF	08/07/08	38670	229.52	
MEDREIM 7/29 LI	01-41-534	ST MEDICAL	13.71	
	51-42-534	WR MEDICAL	41.12	
	52-43-534	SR MEDICAL	27.41	
	53-40-534	EL MEDICAL	54.83	
MEDREIM 7/29 SA	01-41-534	ST MEDICAL	9.25	
	51-42-534	WR MEDICAL	27.74	
	52-43-534	SR MEDICAL	18.49	
	53-40-534	EL MEDICAL	36.97	
POLSON, JULIE	08/07/08	38671	1142.07	
MedReim 8/05 ku	01-11-534	AD MEDICAL	153.29	
	51-42-534	WR MEDICAL	153.29	
	52-43-534	SR MEDICAL	153.29	
	53-40-534	EL MEDICAL	306.57	
MedReim 8/05 Ky	01-11-534	AD MEDICAL	75.13	
	51-42-534	WR MEDICAL	75.13	
	52-43-534	SR MEDICAL	75.13	
	53-40-534	EL MEDICAL	150.24	
SECURITY BENEFITS LIFE IN	08/07/08	38672	60.00	
0010856401 7/31	01-00-150	DUE FROM J CAPPEL	60.00	
TOLAN, JOHN	08/07/08	38673	1077.27	
MedReim 8/05 An	01-41-534	ST MEDICAL	38.87	
	51-42-534	WR MEDICAL	116.60	
	52-43-534	SR MEDICAL	77.74	
	53-40-534	EL MEDICAL	155.47	
MedReim 8/05 Ca	01-41-534	ST MEDICAL	46.66	
	51-42-534	WR MEDICAL	139.97	
	52-43-534	SR MEDICAL	93.31	
	53-40-534	EL MEDICAL	186.61	
MedReim 8/05 Jo	01-41-534	ST MEDICAL	22.20	
	51-42-534	WR MEDICAL	66.61	
	52-43-534	SR MEDICAL	44.41	
	53-40-534	EL MEDICAL	88.82	
WATTS, THOMAS	08/07/08	38674	778.90	

SYS DATE:08/06/08

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 505

SYS TIME:08:52
[NB2]

DATE: 08/06/08

wednesday August 6,2008

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PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT DIST
MEDRE 7/29 TOMC	01-21-534	PD MEDICAL	703.87
MEDREIM 7/29 TC	01-21-534	PD MEDICAL	55.03
MEDREIM 7/29 TO	01-21-534	PD MEDICAL	20.00
WOODRUFF JR, MELVIN	08/07/08	38675	216.26
MEDREIM 7/29 KI	01-21-534	PD MEDICAL	123.26
MEDREIM 7/29 ME	01-21-534	PD MEDICAL	93.00
** TOTAL CHECKS ISSUED			5477.38

SYS DATE 080608

VILLAGE OF FREEBURG
U/B REFUND REGISTER 12
Wednesday August 6, 2008

SYS TIME 09:06

PAGE: 1

DATE: 08/06/08

COUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0647001	ROBERTA RECKLEIN	38676	08/06/08	81.39

SYS DATE 080608

VILLAGE OF FREEBURG
U/B REFUND REGISTER 13
wednesday August 6, 2008

SYS TIME 09.13

PAGE: 1

TE: 08/06/08

COUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
11818902	CLAUDE POWELL	38677	08/06/08	42.59

SYS DATE:08/08/08

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 506
Friday August 8,2008

SYS TIME:11:36
[NB2]

DATE: 08/08/08

PAGE 1

PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO DESCRIPTION	AMOUNT	DIST
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IMEA REVENUE FUND		08/08/08	38678	256116.92	
July '08	53-00-395		EL REFUNDS, REIMB	29994.79-	
July 08	53-40-576		EL ELECTRICITY PU	286111.71	
** TOTAL CHECKS ISSUED				256116.92	

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
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REGIONS - PAYROLL #16-'08	08/08/08	211	42515.97	
	01-00-215	PR W/H FICA	4420.96-	
	01-00-216	PR W/H RETIREMENT	2261.41-	
	01-00-213	PR W/H FIT	6731.16-	
	01-00-214	PR W/H SIT	1790.74-	
	01-11-552	AD TELEPHONE	40.00-	
	12-00-111	CASH IN UNION - E	50.00-	
	51-00-111	CASH IN UNION - W	5020.55-	
	52-00-111	CASH IN UNION SEW	3328.79-	
	53-00-111	CASH IN UNOIN - E	13495.44-	
	58-00-111	CASH IN UNION - S	4218.00-	
#16-08	53-40-552	EL TELEPHONE	30.00-	
	01-21-421	PD REGULAR SALARI	14849.71	
	01-21-422	PD OVERTIME	2115.11	
	01-21-425	PD PART-TIME SALA	492.00	
	01-21-426	PD LONGEVITY/EDUC	146.16	
	01-11-431	AD ELECTED SALARI	1296.67	
	01-11-421	AD REGULAR SALARI	1592.62	
	01-16-421	ZO REGULAR SALARI	560.00	
	01-16-431	ZO SALARIES, APPO	120.00	
	01-41-421	ST REGULAR SALARI	9115.19	
	01-41-422	ST TEMPORARY SALA	1360.00	
	12-23-421	ES REGULAR SALARI	50.00	
	51-42-421	WR REGULAR SALARI	5020.55	
	01-00-111	CASH IN UNION - G	5020.55	
	52-43-421	SR REGULAR SALARI	3244.85	
	52-43-422	SR TEMP SALARIES	83.94	
	01-00-111	CASH IN UNION - G	3328.79	
	53-40-421	EL REGULAR SALARI	13021.47	
	53-40-423	EL OVERTIME	503.97	
	01-00-111	CASH IN UNION - G	13495.44	
	58-55-421	SWP MANAGER SALAR	1205.00	
	58-55-422	SWP SAL GAURDS	2409.25	
	58-55-423	SWP CONCESSION ST	603.75	
	01-00-111	CASH IN UNION - G	4218.00	
	01-00-111	CASH IN UNION - G	50.00	

REGIONS - PAYROLL TAXES #16-'08	08/08/08	212	17496.43	
	12-00-111	CASH IN UNION - E	3.83-	
	51-00-111	CASH IN UNION - W	384.07-	
	52-00-111	CASH IN UNION SEW	254.65-	
	53-00-111	CASH IN UNOIN - E	1034.70-	
	58-00-111	CASH IN UNION - S	407.04-	
#16-08	01-00-215	PR W/H FICA	4420.96	
	01-00-213	PR W/H FIT	6731.16	
	01-00-214	PR W/H SIT	1790.74	

DATE: 08/12/08

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
	01-21-453	PD UNEMPLOYMENT I	9.84	
	01-21-461	PD SOCIAL SECURIT	1308.99	
	01-21-461	PD SOCIAL SECURIT	37.64	
	01-11-461	AD SOCIAL SECURIT	99.20	
	01-11-461	AD SOCIAL SECURIT	121.84	
	01-41-453	ST UNEMPLOYMENT I	27.20	
	01-41-461	ST SOCIAL SECURIT	801.35	
	01-16-453	ZO UNEMPLOYMENT I	11.20	
	01-16-461	ZO SOCIAL SECURIT	52.02	
	12-23-461	ES SOCIAL SECURIT	3.83	
	01-00-111	CASH IN UNION - G	3.83	
	51-42-461	WR SOCIAL SECURIT	384.07	
	01-00-111	CASH IN UNION - G	384.07	
	52-43-461	SR SOCIAL SECURIT	254.65	
	01-00-111	CASH IN UNION - G	254.65	
	53-40-461	EL SOCIAL SECURIT	1034.70	
	01-00-111	CASH IN UNION - G	1034.70	
	58-55-453	SWP UNEMPLOYMENT	84.36	
	58-55-461	SWP SOCIAL SECURI	322.68	
	01-00-111	CASH IN UNION - G	407.04	
ADP - CHARGES #16-08	08/08/08	213	132.33	
	01-11-539	AD OTHER PROF SER	33.08	
	51-42-539	WR OTHER PROF SER	33.08	
	52-43-539	SR OTHER PROF SER	33.08	
	53-40-539	EL OTHER PROF SER	33.09	
** TOTAL CHECKS ISSUED			60144.73	

SYS DATE 081208

VILLAGE OF FREEBURG
U/B REFUND REGISTER 14
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TE: 08/12/08

COUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
11384006	ANDRIA HARRISON	38679	08/13/08	62.17

SYS DATE 081208

VILLAGE OF FREEBURG
U/B REFUND REGISTER 15
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SYS TIME 13:19

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E: 08/12/08

OUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
0349007	JIM WEEKLEY	38680	08/13/08	64.53

SYS DATE 081208

VILLAGE OF FREEBURG
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COUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
10019203	RHONDA SWINNEY	38681	08/13/08	65.73

SYS DATE 081208

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TE: 08/12/08

COUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
11292003	ST. PAUL'S	38682	08/13/08	50.00

SYS DATE 081208

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DUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
4922101	EMPIRE HOMES	38683	08/13/08	81.23

SYS DATE 081208

VILLAGE OF FREEBURG
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ACCOUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
3053101	STU THEIS BUILDERS	38684	08/13/08	100.00

SYS DATE 081208

VILLAGE OF FREEBORO
U/B REFUND REGISTER 20
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COUNT #	NAME	CHECK #	CHECK DATE	CHECK AMOUNT
10862002	JOHN MILFORD	38685	08/13/08	50.00

S DATE:08/13/08

Village of Freeburg
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CLAIR ASPHALT SALES, LL	08/13/08	1259	3835.04
7376	15-41-891.1	MFT COLD PATCH	559.37
7440	15-41-891.1	MFT COLD PATCH	3275.67
ANTHONY SUPPLY CO., INC.	08/13/08	38686	385.00
13645	01-41-614	ST SUPPLIES, STRE	385.00
T&T	08/13/08	38687	1089.12
6185392107JU	52-43-552	SR TELEPHONE	30.63
6185393094JU	53-40-552	EL TELEPHONE	26.51
6185393106JU	53-40-552	EL TELEPHONE	87.81
6185393112JU	53-40-552	EL TELEPHONE	80.95
6185393131JU	01-21-552	PD TELEPHONE	63.62
6185393132JU	01-21-552	PD TELEPHONE	348.12
6185395545JU	01-11-552	AD TELEPHONE	368.35
6185395625JU	53-40-552	EL TELEPHONE	27.95
6185395876JU	53-40-552	EL TELEPHONE	28.67
6185395916JU	01-11-552	AD TELEPHONE	26.51
ARNES HENRY MEISENHEIMER	08/13/08	38688	542.20
1019-171	53-40-539	EL OTHER PROF SER	542.20
HMG SERVICE CORPORATION	08/13/08	38689	742.75
1019SC.123	53-40-539	EL OTHER PROF SER	742.75
LOMENKAMP EXCAVATING & BLOMEXC&CONST08	08/13/08 53-40-851	38690 EL UTILITY SYS PR	630.00 630.00
BROWNLEE DATA SYSTEMS	08/13/08	38691	350.00
08-068	01-21-831	PD OFFICE EQUIPMT	350.00
CASEY'S GENERAL STORES	08/13/08	38692	572.29
CASEYS20080731	01-21-655	PD AUTO FUEL/OIL	480.67
	01-41-655	ST AUTO FUEL/OIL	22.90
	51-42-655	WR AUTO FUEL/OIL	22.90
	52-43-655	SR AUTO FUEL/OIL	22.90
	53-40-655	EL AUTO FUEL/OIL	22.92
CENTRAL MANAGEMENT SERVIC	08/13/08	38693	96.50
T0843209	01-21-539	PD OTHER PROF SER	96.50
COMPUTYPE COMPUTER SERVIC	08/13/08	38694	75.00
261109	52-43-612	SR SUPPLIES, EQUI	75.00
DAVE SCHMIDT TRK SERVICE	08/13/08	38695	3115.06
26642	53-40-615	EL SUPPL, INFRAST	109.18

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YABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
T57488	01-41-613	ST SUPPLIES, VEHI	751.47	
	51-42-613	WR SUPPLIES, VEHI	751.47	
	52-43-613	SR SUPPLIES, VEHI	751.47	
	53-40-613	EL SUPPLIES, VEHI	751.47	
ROEHR SAFETY PRODUCTS	08/13/08	38696	189.36	
302225	01-21-471	PD UNIFORM ALLOWA	94.68	
302578	01-21-471	PD UNIFORM ALLOWA	94.68	
REEBURG DAIRY QUEEN	08/13/08	38697	40.00	
3128	58-55-657	SWP CONCESSION SU	40.00	
REEBURG PRINT & PUBLISH	08/13/08	38698	122.50	
71795	52-43-553	SR PUBLISH,ADVERT	25.20	
	01-16-553	ZO PUBLISHING,ADV	25.90	
71824	01-16-553	ZO PUBLISHING,ADV	71.40	
REEBURG TOWNSHIP	08/13/08	38699	292.17	
FRGTWNSP2008081	13-44-575	GA RECYCLING	292.17	
ROST ELECTRICAL SUPPLY C	08/13/08	38700	3050.96	
S2619602.001	53-40-615	EL SUPPL, INFRAST	3050.96	
SH WATER COMMISSION	08/13/08	38701	24788.80	
113135	51-42-575	WR WATER PURCHASE	24788.80	
ODDALL TRUCK TESTING	08/13/08	38702	23.10	
10148	01-41-513	ST SERVICES, VEHI	23.10	
REEN MILL SERVICE STA.	08/13/08	38703	667.74	
08/07/08-08/09/	01-41-655	ST AUTO FUEL/OIL	514.43	
	51-42-655	WR AUTO FUEL/OIL	96.21	
	53-40-655	EL AUTO FUEL/OIL	57.10	
.E.P.A.	08/13/08	38704	3568.23	
18	51-42-712	WR IEPA LOAN/PRIN	2609.49	
	51-42-722	WR IEPA LOAN INT	958.74	
ILLINOIS MUNICIPAL UTILIT	08/13/08	38705	300.00	
08-07010	01-41-563	ST TRAINING	75.00	
	51-42-563	WR TRAINING	75.00	
	52-43-563	SR TRAINING	75.00	
	53-40-563	EL TRAINING	75.00	
IN THE SWIM	08/13/08	38706	130.94	
6191511	58-55-656	SWP CHEMICALS	130.94	
JIM'S AUTOMOTIVE INC	08/13/08	38707	342.64	

AYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
8414	01-21-513	PD SERVICES, VEHI	342.64	
ULIE, INC. 07-08-0550	08/13/08	38708	75.20	
	51-42-539	WR OTHER PROF SER	25.07	
	52-43-539	SR OTHER PROF SER	25.07	
	53-40-539	EL OTHER PROF SER	25.06	
EWIS LAWN CARE 221240	08/13/08	38709	333.00	
	01-41-517	ST SERVICES, MOWI	10.00	
	52-43-517	SR SERV, LAWN MOW	94.00	
221241	01-41-517	ST SERVICES, MOWI	22.50	
	51-42-517	WR SERV, LAWN MOW	47.50	
	52-43-517	SR SERV, LAWN MOW	159.00	
CMASTER-CARR SUPPLY COMP 95565504	08/13/08	38710	50.22	
	52-43-615	SR SUPPL, INFRAST	50.22	
ORCOM 2000, INC POR: 38119	08/13/08	38711	15.00	
	01-21-539	PD OTHER PROF SER	15.00	
UDEAL OIL COMPANY 25934	08/13/08	38712	1507.26	
	01-41-612	ST SUPPLIES, EQUI	302.97	
	51-42-612	WR SUPPLIES, EQUI	302.97	
	52-43-612	SR SUPPLIES, EQUI	302.97	
	53-40-612	EL SUPPLIES, EQUI	302.97	
26025	53-40-612	EL SUPPLIES, EQUI	295.38	
O'REILLY AUTOMOTIVE, INC 1069-330262	08/13/08	38713	38.63	
	53-40-613	EL SUPPLIES, VEHI	38.63	
POLSON, JULIE JULIEPOLSON0808	08/13/08	38714	29.70	
	01-11-559	AD RECORDING FEES	20.00	
	01-11-562	AD TRAVEL EXPENSE	9.70	
RAY O'HERRON CO., INC 0821384-IN	08/13/08	38715	27.74	
	01-21-471	PD UNIFORM ALLOWA	27.74	
RESERVE ACCOUNT PITBOWES2008081	08/13/08	38716	600.00	
	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	
SAM'S CLUB SAMS20080802	08/13/08	38717	346.82	
	58-55-657	SWP CONCESSION SU	346.82	
SCIENTECH, INC	08/13/08	38718	474.50	

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AYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT DIST
14510	52-43-615	SR SUPPL, INFRAST	474.50
HAFFERS TIRE SERVICE 25515	08/13/08 01-21-513	38719 PD SERVICES, VEHI	25.00 25.00
URETY REFRIGERATION SERV 17766445 200808435	08/13/08 58-55-593 58-55-593	38720 SWP RENTALS SWP RENTALS	618.00 412.00 206.00
ERTEX CHEMICAL CORP. A18188	08/13/08 58-55-656	38721 SWP CHEMICALS	1190.20 1190.20
EIL-LOMBARDO TRAILERS 16790 16831	08/13/08 53-40-613 53-40-613	38722 EL SUPPLIES, VEHI EL SUPPLIES, VEHI	82.96 53.76 29.20
** TOTAL CHECKS ISSUED			50363.63

DATE: 08/13/08

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
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ECKELS, GREGORY	08/13/08	38723	509.84	
MedReim 8/08 Ke	01-41-534	ST MEDICAL	21.27	
	51-42-534	WR MEDICAL	63.82	
	52-43-534	SR MEDICAL	42.54	
	53-40-534	EL MEDICAL	85.09	
MedReim 8/08 Vi	01-41-534	ST MEDICAL	1.21	
	51-42-534	WR MEDICAL	3.62	
	52-43-534	SR MEDICAL	2.41	
	53-40-534	EL MEDICAL	4.82	
MedReim 8/12 Gr	01-41-534	ST MEDICAL	7.50	
	51-42-534	WR MEDICAL	22.50	
	52-43-534	SR MEDICAL	15.00	
	53-40-534	EL MEDICAL	30.00	
MedReim 8/12 Ke	01-41-534	ST MEDICAL	20.51	
	51-42-534	WR MEDICAL	61.52	
	52-43-534	SR MEDICAL	41.01	
	53-40-534	EL MEDICAL	82.02	
MedReim 8/12 Vi	01-41-534	ST MEDICAL	.50	
	51-42-534	WR MEDICAL	1.50	
	52-43-534	SR MEDICAL	1.00	
	53-40-534	EL MEDICAL	2.00	

KAESBERG, BARBARA	08/13/08	38724	35.00	
MedReim 8/08 Ba	01-11-534	AD MEDICAL	7.00	
	51-42-534	WR MEDICAL	7.00	
	52-43-534	SR MEDICAL	7.00	
	53-40-534	EL MEDICAL	14.00	

KRAMPER, JANE	08/13/08	38725	14.04	
MedReim 8/12 Br	01-11-534	AD MEDICAL	2.81	
	51-42-534	WR MEDICAL	2.81	
	52-43-534	SR MEDICAL	2.81	
	53-40-534	EL MEDICAL	5.61	

MOHR, JEFF	08/13/08	38726	80.00	
MedReim 8/08 Li	01-41-534	ST MEDICAL	6.00	
	51-42-534	WR MEDICAL	18.00	
	52-43-534	SR MEDICAL	12.00	
	53-40-534	EL MEDICAL	24.00	
MedReim 8/12 Sa	01-41-534	ST MEDICAL	2.00	
	51-42-534	WR MEDICAL	6.00	
	52-43-534	SR MEDICAL	4.00	
	53-40-534	EL MEDICAL	8.00	

WATTS, THOMAS	08/13/08	38727	1894.56	
Medreim 8/08 Ja	01-21-534	PD MEDICAL	1894.56	

** TOTAL CHECKS ISSUED 2533.44

DATE: 08/14/08

Village of Freeburg
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BOBCAT OF ST. LOUIS 20080814	08/14/08	38728	5615.28	
	01-41-831	ST EQUIP (SKID ST	842.29	
	51-42-831	WR EQUIPMENT (SKI	1965.35	
	52-43-831	SR EQUIPMENT (SKI	1965.35	
	53-40-831	EL EQUIP (SKID ST	842.29	

ITICAPITAL COMMERCIAL CO 20080814	08/14/08	38729	1567.22	
	01-41-831	ST EQUIP (SKID ST	235.08	
	51-42-831	WR EQUIPMENT (SKI	548.53	
	52-43-831	SR EQUIPMENT (SKI	548.53	
	53-40-831	EL EQUIP (SKID ST	235.08	

** TOTAL CHECKS ISSUED 7182.50

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Village of Freeburg
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MUTASEL & ASSOCIATES, INC 7159	08/20/08 15-41-532	1260 MFT ENGINEERING	563.50 563.50	
ASSOCIATED PHYSICIANS ASSOCPHY2008073	08/20/08 01-11-539 01-21-539 01-41-539 51-42-539 52-43-539 53-40-539	38730 AD OTHER PROF SER PD OTHER PROF SER ST OTHER PROF SER WR OTHER PROF SER SR OTHER PROF SER EL OTHER PROF SER	370.00 120.00 100.00 37.50 37.50 37.50 37.50	
T&T AMER-21-200808-	08/20/08 51-42-851	38731 WR INFRASTRUCTURE	195.61 195.61	
REGGER COMPANY, INC. S118503.001 S1191287.001 S1191287.002 S1191287.003	08/20/08 52-43-615 52-43-615 52-43-615 52-43-615	38732 SR SUPPL, INFRAST SR SUPPL, INFRAST SR SUPPL, INFRAST SR SUPPL, INFRAST	138.59 46.80 37.99 26.90 26.90	
KG OIL 1-0024851	08/20/08 01-21-655 01-41-655 51-42-655 52-43-655 53-40-655	38733 PD AUTO FUEL/OIL ST AUTO FUEL/OIL WR AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL	4087.74 814.23 702.85 1053.31 702.85 814.50	
FREEBURG PRINT & PUBLISH 71851	08/20/08 01-21-554	38734 PD PRINTING, COPY	78.61 78.61	
GRAINGER 9102519407	08/20/08 53-40-615	38735 EL SUPPL, INFRAST	117.45 117.45	
GREEN MILL SERVICE STA. 08/12/-08/15/08	08/20/08 01-41-655 51-42-655	38736 ST AUTO FUEL/OIL WR AUTO FUEL/OIL	446.63 374.63 72.00	
HD SUPPLY WATERWORKS, LTD 7667915 7675532	08/20/08 51-42-851 51-42-851	38737 WR INFRASTRUCTURE WR INFRASTRUCTURE	2527.52 1226.88 1300.64	
HTC TELEPHONE COMPANY HTC20080807	08/20/08 01-11-552 01-21-552 53-40-552 58-55-552	38738 AD TELEPHONE PD TELEPHONE EL TELEPHONE SWP TELEPHONE	15.57 3.47 5.50 6.03 .57	

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AYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
D SUPPLY UTILITIES LTD.	08/20/08	38739	1439.74	
934548-00	53-40-851	EL UTILITY SYS PR	1003.92	
934548-01	53-40-851	EL UTILITY SYS PR	52.92	
935472-00	53-40-851	EL UTILITY SYS PR	382.90	
JERRY'S TRK & ATO BDY INC	08/20/08	38740	2515.00	
JERRYS20080812	53-40-613	EL SUPPLIES, VEHI	2515.00	
LEWIS LAWN CARE	08/20/08	38741	279.00	
221245	01-41-517	ST SERVICES, MOWI	22.50	
	51-42-517	WR SERV, LAWN MOW	47.50	
	52-43-517	SR SERV, LAWN MOW	159.00	
221246	01-41-517	ST SERVICES, MOWI	50.00	
MCMASTER-CARR SUPPLY COMP	08/20/08	38742	35.94	
95845560	53-40-612	EL SUPPLIES, EQUI	35.94	
METROPOLITAN ENFORCEMENT	08/20/08	38743	4000.00	
MEGSI20080814	01-21-539	PD OTHER PROF SER	4000.00	
PEPSI-COLA GEN.BOT.INC	08/20/08	38744	166.50	
8378221728	58-55-657	SWP CONCESSION SU	166.50	
RHUTASEL & ASSOCIATES, INC	08/20/08	38745	5000.00	
7176	52-43-892	SR N. STATE ST	5000.00	
SHAFFERS TIRE SERVICE	08/20/08	38746	662.00	
25602	01-21-513	PD SERVICES, VEHI	12.00	
25603	01-21-513	PD SERVICES, VEHI	12.00	
25604	51-42-613	WR SUPPLIES, VEHI	638.00	
SWITZER FOOD & SUPPLIES	08/20/08	38747	21.95	
115016	58-55-657	SWP CONCESSION SU	21.95	
TOM'S SUPERMARKET	08/20/08	38748	2.58	
TOMS20080731	58-55-657	SWP CONCESSION SU	2.58	
USA BLUEBOOK	08/20/08	38749	268.04	
645573	52-43-656	SR CHEMICALS	268.04	
WATTS COPY SYSTEMS	08/20/08	38750	240.00	
13470	01-21-831	PD OFFICE EQUIPMT	120.00	
13534	01-21-831	PD OFFICE EQUIPMT	120.00	
WEIL-LOMBARDO TRAILERS	08/20/08	38751	61.00	
16910	01-41-613	ST SUPPLIES, VEHI	61.00	

DATE: 08/20/08

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 511
Wednesday August 20, 2008

SIS TIME: 07:29 [NB2]

DATE: 08/20/08

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AYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO DESCRIPTION	AMOUNT	DIST
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EILMUENSTER & WIGGINTON		08/20/08	38752	4182.16	
WW20080806	01-16-533		ZO LEGAL	279.30	
WW200808062	01-16-533		ZO LEGAL	279.30	
WW200808063	01-11-533		AD LEGAL	3623.56	

** TOTAL CHECKS ISSUED 27415.13

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
DINTELMANN, RONALD MedReim 8/18 Ro 53-40-534	08/20/08	38753 EL MEDICAL	52.72	52.72
KASPER, RANDY MedReim 8/18 Br 53-40-534	08/20/08	38754 EL MEDICAL	197.67	197.67
KRAMPER, JANE MedReim 8/18 Me 01-11-534	08/20/08	38755 AD MEDICAL	104.00	20.80
		51-42-534 WR MEDICAL		20.80
		52-43-534 SR MEDICAL		20.80
		53-40-534 EL MEDICAL		41.60
SCHUTZENHOFER, MICHAEL MedReim 8/18 Mi 01-21-534	08/20/08	38756 PD MEDICAL	192.21	32.21
MedReim 8/18 Tr 01-21-534		PD MEDICAL		160.00
** TOTAL CHECKS ISSUED			546.60	

SYS DATE: 08/20/08

Village of Freeburg
A / P BOARD LIST
REGISTER # 513
Wednesday August 20, 2008

SYS TIME: 08:30
[NB2]

DATE: 08/20/08

PAGE 1

PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO DESCRIPTION	AMOUNT	DIST
AFLAC 382199 Cappello	01-00-150	08/20/08	38757 DUE FROM J CAPPEL	7.16	7.16
POLICEMENS BEN/PROT ASSOC 08/03 & 08/17	01-00-150	08/20/08	38758 DUE FROM J CAPPEL	26.00	26.00
SECURITY BENEFITS LIFE IN 0010856401 8/14	01-00-150	08/20/08	38759 DUE FROM J CAPPEL	60.00	60.00
** TOTAL CHECKS ISSUED				93.16	

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
UNITED HEALTHCARE INS CO 14542314	08/21/08	38760	23478.79	
	01-00-151	DUE FROM EMPLOYEE	313.37	
	01-11-451	AD HEALTH INSURAN	842.85	
	01-21-451	PD HEALTH INSURAN	8998.71	
	01-41-451	ST HEALTH INSURAN	1473.91	
	51-42-451	WR HEALTH INSURAN	2316.76	
	52-43-451	SR HEALTH INSURAN	2316.76	
	53-40-451	EL HEALTH INSURAN	7216.43	
WATTS COPY SYSTEMS 13471	08/21/08	38761	120.00	
	01-21-831	PD OFFICE EQUIPMT	120.00	
** TOTAL CHECKS ISSUED			23598.79	

DATE: 08/20/08

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
CAMPER EXCHANGE 347299	08/21/08	38762	4265.00	
	01-41-831	ST EQUIP (SKID ST	250.00	
	51-42-831	WR EQUIPMENT (SKI	500.00	
	52-43-831	SR EQUIPMENT (SKI	500.00	
	53-40-831	EL EQUIP (SKID ST	250.00	
	01-41-890	ST OTHER IMPROVEM	750.00	
	51-42-841	WR TRUCK	500.00	
	52-43-841	SR TRUCK	500.00	
	53-40-835	EL GENERATORS, LI	1015.00	
CAVANAUGH, TIMOTHY 7/25 - 8/12	08/21/08	38763	47.53	
	01-11-562	AD TRAVEL EXPENSE	47.53	
GAUCH, DONALD Meal 8/17 HC	08/21/08	38764	7.50	
	01-41-562	ST TRAVEL EXPENSE	7.50	
** TOTAL CHECKS ISSUED			4320.03	

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
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REGIONS - PAYROLL	08/22/08	214	42741.01	
#17-'08	01-00-215	PR W/H FICA	4450.28-	
	01-00-216	PR W/H RETIREMENT	2317.07-	
	01-00-213	PR W/H FIT	6864.61-	
	01-00-214	PR W/H SIT	1800.48-	
	12-00-111	CASH IN UNION - E	50.00-	
	51-00-111	CASH IN UNION - W	5253.56-	
	52-00-111	CASH IN UNION SEW	3744.86-	
	53-00-111	CASH IN UNOIN - E	12325.00-	
	58-00-111	CASH IN UNION - S	2726.26-	
#17-08	01-21-421	PD REGULAR SALARI	14849.71	
	01-21-422	PD OVERTIME	3473.64	
	01-21-425	PD PART-TIME SALA	762.00	
	01-21-426	PD LONGEVITY/EDUC	146.16	
	01-11-431	AD ELECTED SALARI	1566.67	
	01-11-421	AD REGULAR SALARI	1562.67	
	01-16-421	ZO REGULAR SALARI	560.00	
	01-41-421	ST REGULAR SALARI	9645.05	
	01-41-422	ST TEMPORARY SALA	1296.00	
	01-41-423	ST OVERTIME	211.87	
	12-23-421	ES REGULAR SALARI	50.00	
	01-00-111	CASH IN UNION - G	50.00	
	51-42-421	WR REGULAR SALARI	5109.56	
	51-42-422	WR TEMP SALARIES	144.00	
	01-00-111	CASH IN UNION - G	5253.56	
	52-43-421	SR REGULAR SALARI	3567.70	
	52-43-423	SR OVERTIME	177.16	
	01-00-111	CASH IN UNION - G	3744.86	
	53-40-421	EL REGULAR SALARI	12217.74	
	53-40-423	EL OVERTIME	107.26	
	01-00-111	CASH IN UNION - G	12325.00	
	58-55-421	SWP MANAGER SALAR	1175.00	
	58-55-422	SWP SAL GAURDS	1229.88	
	58-55-423	SWP CONCESSION ST	321.38	
	01-00-111	CASH IN UNION - G	2726.26	

REGIONS - PAYROLL TAXES	08/22/08	215	17678.18	
#17-'08	12-00-111	CASH IN UNION - E	3.83-	
	51-00-111	CASH IN UNION - W	404.78-	
	52-00-111	CASH IN UNION SEW	286.48-	
	53-00-111	CASH IN UNOIN - E	942.86-	
	58-00-111	CASH IN UNION - S	263.09-	
#17-08	01-00-215	PR W/H FICA	4450.28	
	01-00-213	PR W/H FIT	6864.61	
	01-00-214	PR W/H SIT	1800.48	
	01-21-453	PD UNEMPLOYMENT I	15.24	

PAYABLE TO INV NO	CHECK DATE GL NO	CHECK NO DESCRIPTION	AMOUNT	DIST
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	01-21-461	PD SOCIAL SECURIT	1412.92	
	01-21-461	PD SOCIAL SECURIT	58.29	
	01-11-461	AD SOCIAL SECURIT	119.85	
	01-11-461	AD SOCIAL SECURIT	119.55	
	01-41-453	ST UNEMPLOYMENT I	28.68	
	01-41-461	ST SOCIAL SECURIT	853.20	
	01-16-453	ZO UNEMPLOYMENT I	11.20	
	01-16-461	ZO SOCIAL SECURIT	42.84	
	12-23-461	ES SOCIAL SECURIT	3.83	
	01-00-111	CASH IN UNION - G	3.83	
	51-42-453	WR UNEMPLOYMENT I	2.88	
	51-42-461	WR SOCIAL SECURIT	401.90	
	01-00-111	CASH IN UNION - G	404.78	
	52-43-461	SR SOCIAL SECURIT	286.48	
	01-00-111	CASH IN UNION - G	286.48	
	53-40-461	EL SOCIAL SECURIT	942.86	
	01-00-111	CASH IN UNION - G	942.86	
	58-55-453	SWP UNEMPLOYMENT	54.53	
	58-55-461	SWP SOCIAL SECURI	208.56	
	01-00-111	CASH IN UNION - G	263.09	

ADP - CHARGES #17-08	08/22/08	216	128.01	
	01-11-539	AD OTHER PROF SER	32.00	
	51-42-539	WR OTHER PROF SER	32.00	
	52-43-539	SR OTHER PROF SER	32.00	
	53-40-539	EL OTHER PROF SER	32.01	

** TOTAL CHECKS ISSUED 60547.20

AYABLE TO	INV NO	CHECK DATE G/L NUMBER	CHECK NO DESCRIPTION	AMOUNT	DIST
=====					
HLERS, KENT WILLIAM				726.55	
MedReim 8/20 Du		01-21-534	PD MEDICAL		97.72
MedReim 8/20 Ke		01-21-534	PD MEDICAL		547.20
MedReim 8/20 Li		01-21-534	PD MEDICAL		81.63
BELLEVILLE SEED HOUSE				245.00	
218597		52-43-656	SR CHEMICALS		245.00
BLOMENKAMP JOHN				404.87	
MedReim 8/20 EM		01-21-534	PD MEDICAL		161.97
MedReim 8/20 Jo		01-21-534	PD MEDICAL		168.81
MedReim 8/20 Ka		01-21-534	PD MEDICAL		74.09
CONTAS CORPORATION				224.92	
731682174		51-42-471	WR UNIFORM RENTAL		74.97
731682174		52-43-471	SR UNIFORM RENTAL		74.97
731682174		53-40-471	EL UNIFORM RENTAL		74.98
731685049		51-42-471	WR UNIFORM RENTAL		72.91
731685049		52-43-471	SR UNIFORM RENTAL		72.91
731685049		53-40-471	EL UNIFORM RENTAL		72.90
731685665		51-42-471	WR UNIFORM RENTAL		72.91-
731685665		52-43-471	SR UNIFORM RENTAL		72.91-
731685665		53-40-471	EL UNIFORM RENTAL		72.90-
CLARKE MOSQUITO CONTROL				2915.00	
5029756		01-41-656	ST CHEMICALS		2915.00
ED ROEHR SAFETY PRODUCTS				267.15	
303069		01-21-471	PD UNIFORM ALLOWA		267.15
SAUCH, DONALD				35.03	
MedReim 8/20 Ja		01-41-534	ST MEDICAL		3.50
MedReim 8/20 Ja		51-42-534	WR MEDICAL		10.51
MedReim 8/20 Ja		52-43-534	SR MEDICAL		7.01
MedReim 8/20 Ja		53-40-534	EL MEDICAL		14.01
HEROS IN STYLE				74.99	
80256		01-21-471	PD UNIFORM ALLOWA		25.99
80382		01-21-471	PD UNIFORM ALLOWA		49.00
JERRY'S TRK & ATO BDY INC				1106.79	
JERRYS20080822		01-21-513	PD SERVICES, VEHI		1106.79
KRAMPER, JANE				60.00	
MedReim 8/20 Ja		01-11-534	AD MEDICAL		12.00
MedReim 8/20 Ja		51-42-534	WR MEDICAL		12.00

AYABLE TO	INV NO	CHECK DATE G/L NUMBER	CHECK NO	AMOUNT DESCRIPTION	DIST
	MedReim 8/20 Ja	52-43-534		SR MEDICAL	12.00
	MedReim 8/20 Ja	53-40-534		EL MEDICAL	24.00
				90.40	
ARQUARDT, TERRY	MedReim 8/20 Sh	01-21-534		PD MEDICAL	20.40
	MedReim 8/20 Te	01-21-534		PD MEDICAL	70.00
				35.00	
MOHR, JEFF	MedReim 8/20 Sa	01-41-534		ST MEDICAL	3.50
	MedReim 8/20 Sa	51-42-534		WR MEDICAL	10.50
	MedReim 8/20 Sa	52-43-534		SR MEDICAL	7.00
	MedReim 8/20 Sa	53-40-534		EL MEDICAL	14.00
				77.55	
PETTY CASH	POLICE20080822	01-21-652		PD OPERATING SUPP	42.81
	POLICE20080822	01-21-513		PD SERVICES, VEHI	8.00
	POLICE20080822	01-21-613		PD SUPPLIES, VEHI	9.99
	POLICE20080822	01-21-551		PD POSTAGE	16.75
				75.00	
TEKLAB, INC	79985	51-42-539		WR OTHER PROF SER	75.00
				2761.25	
VALDEN ASSOCIATED TECHNOL 0808-03		52-43-519		SR SERVICES, OTHE	2761.25
				13191.25	
WASTE MANAGEMENT OF ST LO 3644114-1841-1		13-44-573		GA GARBAGE DISPOS	13191.25
				404.31	
WATSON'S OFFICE CITY	77974	01-11-651		AD OFFICE SUPPLIE	206.57
	77974	01-21-651		PD OFFICE SUPPLIE	9.49
	78086	01-11-651		AD OFFICE SUPPLIE	19.08
	78086	53-40-652		EL OPERATING SUPP	54.98
	78246	01-11-651		AD OFFICE SUPPLIE	114.19
				721.88	
CONTRACTORS & MUNICIPAL 17396		15-41-593		MFT RENTALS	721.88
				1605.16	
MACLAIR ASPHALT SALES, LL 7572		15-41-891.1		MFT COLD PATCH	1605.16
** TOTAL CHECKS TO BE ISSUED				25022.10	

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 - 3 YR CD CSB	03/09/05	01/09/09	01-00-116 INVESTMENT-CERT. OF DEPOSIT	20107.61	4.5500	3 (Y)	2744.68	.00	.00	22852.29
01-002 GEN - 4 yr CD CITZENS	03/09/06	03/09/10	01-00-116 INVESTMENT-CERT. OF DEPOSIT	20107.61	4.8000	4 (Y)	3860.66	.00	.00	23968.27
15-001 MFT - 3 YR CD CSB	01/09/06	01/09/10	15-00-116 INVESTMENT-CERT. OF DEPOSIT	62000.00	4.5500	4 (Y)	11284.00	.00	.00	73284.00
15-002 MFT - 4 yr CD CITZENS	03/09/06	03/09/10	15-00-116 INVESTMENT-CERT. OF DEPOSIT	62000.00	4.8000	4 (Y)	11904.00	.00	.00	73904.00
15-004 MFT - 35 MONTH CD CITZENS	06/28/08	06/28/13	15-00-116 INVESTMENT-CERT. OF DEPOSIT	75000.00	4.0100	60 (M)	15037.50	.00	.00	90037.50
20-001 IMPACT - 3 YR CD CITZENS	06/28/07	06/28/10	20-00-116 INVESTMENT - CERTIFICATE OF DEPO	15000.00	5.1500	3 (Y)	2317.50	.00	.00	17317.50
51-001 WR - 3 YR CD CBS	01/09/06	01/09/09	51-00-116 INVESTMENT - CERT OF DEPOSIT	13500.00	4.5500	3 (Y)	1842.75	.00	.00	15342.75
51-002 WR - 4 yr CD CITZENS	03/09/06	03/09/10	51-00-116 INVESTMENT - CERT OF DEPOSIT	13500.00	4.8000	4 (Y)	2592.00	.00	.00	16092.00
51-003 WR - 3 YR CD CSB	10/03/05	10/03/08	51-00-116 INVESTMENT - CERT OF DEPOSIT	60000.00	4.6500	3 (Y)	8370.00	.00	.00	68370.00
52-001 SR - 4 YR CD CITZENS	03/09/06	03/09/10	52-00-116 INVESTMENT - CERT OF DEPOSIT	47156.00	4.8000	4 (Y)	9053.95	.00	.00	56209.95
52-002 SR - 3 YR CD CBS	01/09/06	01/09/09	52-00-116 INVESTMENT - CERT OF DEPOSIT	47156.00	4.5500	3 (Y)	6436.79	.00	.00	53592.79
52-003 SR - 3 YR CD CSB	10/03/05	10/03/08	52-00-116 INVESTMENT - CERT OF DEPOSIT	40000.00	4.6500	3 (Y)	5580.00	.00	.00	45580.00
53-001 EL - 3 YR CD CSB	01/09/06	01/09/09	53-00-116 INVESTMENT - CERT OF DEPOSIT	454500.00	4.5500	3 (Y)	62039.25	.00	.00	516539.25

INVESTMENT NUMBER	PURCHASE DATE	MATURITY DATE	ACCOUNT NUMBER	PRINCIPAL	INTEREST RATE	INVESTMENT PERIOD	EXPECTED INTEREST	PRINCIPAL PAID BACK	INTEREST RECEIVED	TOTAL DUE
53-002	03/09/06	03/09/10	53-00-116	454500.00	4.8000	4 (Y)	87264.00	.00	.00	541764.00
	EL 4 YR CD		INVESTMENT - CERT OF DEPOSIT							
	CITZENS									
53-003	10/03/05	10/03/08	53-00-116	280000.00	4.6500	3 (Y)	39060.00	.00	.00	319060.00
	EL- 3 YR CD		INVESTMENT - CERT OF DEPOSIT							
	CSB									
53-004	08/09/07	08/09/11	53-00-116	50000.00	5.2000	4 (Y)	10400.00	.00	.00	60400.00
	ELECTRIC - 4 YR		INVESTMENT - CERT OF DEPOSIT							
	CITZENS									
53-005	08/09/06	08/09/10	53-00-116	100000.00	5.2800	4 (Y)	21120.00	.00	.00	121120.00
	ELECTRIC - 4 YR CD		INVESTMENT - CERT OF DEPOSIT							
	CITZENS									
17	INVESTMENTS	TOTALS:		1814527.22			300907.08	.00	.00	2115434.30

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
REVENUE								
01-00-311	PROPERTY TAX	39036.99	45449.89	.00	97600.00	52150.11	46.57	109097.19
01-00-312	AD POL PROTECTION TX	10149.66	11817.02	.00	25400.00	13582.98	46.52	28365.38
01-00-314	AD IMRF	44845.64	52212.78	.00	112000.00	59787.22	46.62	125330.72
01-00-315	AD SIMPLIFIED TELECOMUNIC	11730.30	69994.07	.00	142000.00	72005.93	49.29	168012.65
01-00-318	AD ELEC FRANCHISE FEE	.00	.00	.00	200000.00	200000.00	.00	.00
01-00-320	AD SOLICITORS LICENSE	60.00	60.00	.00	.00	60.00-	.00	144.02
01-00-321	AD LIQUOR LICENSES	.00	520.00	.00	3700.00	3180.00	14.05	1248.19
01-00-323	AD BUSINESS LICENSES	20.00	970.00	.00	1600.00	630.00	60.63	2328.37
01-00-325	AD FRANCHISE LICENSES	5114.14	10132.22	.00	22000.00	11867.78	46.06	24321.21
01-00-326	AD PEDDLERS LICENSE	.00	.00	.00	50.00	50.00	.00	.00
01-00-327	AD COIN OPR MACH LIC	.00	520.00	.00	2150.00	1630.00	24.19	1248.19
01-00-328	AD RAFFLE LICENSE	.00	4.00	.00	25.00	21.00	16.00	9.60
01-00-331	AD BUILDING PERMITS	214.74	11790.32	.00	42000.00	30209.68	28.07	28301.29
01-00-332	AD AREA BULK VAR PERM	.00	250.00	.00	1500.00	1250.00	16.67	600.09
01-00-333	AD AMENDMENT	.00	.00	.00	250.00	250.00	.00	.00
01-00-334	AD FENCE PERMIT	.00	40.00	.00	100.00	60.00	40.00	96.01
01-00-335	AD WRECKING PERMIT	.00	.00	.00	100.00	100.00	.00	.00
01-00-336	AD SIGN PERMIT	.00	30.00	.00	150.00	120.00	20.00	72.01
01-00-338	AD SPECIAL USE PERMIT	.00	.00	.00	500.00	500.00	.00	.00
01-00-341	AD STATE INCOME TAX	.00	146410.14	.00	384000.00	237589.86	38.13	351440.56
01-00-342	AD REPLACEMENT TAX	540.22	3916.46	.00	7300.00	3383.54	53.65	9401.00
01-00-345	AD SALES TAX	34436.15	151878.45	.00	384000.00	232121.55	39.55	364566.61
01-00-346	AD ROAD & BRIDGE TAX	30428.57	35962.44	.00	77000.00	41037.56	46.70	86323.66
01-00-349	AD LOCAL USE TAX	.00	21711.64	.00	54000.00	32288.36	40.21	52116.27
01-00-350	AD RETURN CHECK FEE	30.00	200.00	.00	500.00	300.00	40.00	480.07
01-00-351	AD COURT FINES	952.34	6616.79	.00	17500.00	10883.21	37.81	15882.83
01-00-352	AD PARKING FINES	5.00	5.00	.00	5.00	.00	100.00	12.00
01-00-370	AD ACCIDENT REPORT SALES	10.00	80.00	.00	400.00	320.00	20.00	192.03
01-00-371	AD MAP, ZON ORD SALE	.00	36.50	.00	30.00	6.50-	121.67	87.61
01-00-372	AD COPY WK,LAMINATG	.00	9.50	.00	35.00	25.50	27.14	22.80
01-00-373	AD POSTAGE	.00	.00	.00	15.00	15.00	.00	.00
01-00-379	AD OTHER SERV CHARGES	.00	20.00	.00	.00	20.00-	.00	48.00
01-00-381	AD INTEREST INCOME	159.45	1913.22	.00	22000.00	20086.78	8.70	4592.46
01-00-384	AD SPECTRA SITE LEASE	.00	2300.00	.00	6900.00	4600.00	33.33	5520.88
01-00-385	AD GRANTS	.00	.00	.00	450.00	450.00	.00	.00
01-00-386	AD T.I.F./FREEBURG CENTER	84186.26	84186.26	.00	145000.00	60813.74	58.06	202079.35
01-00-388	AD POL DUI - VEHICLE FUND	339.21	839.21	.00	2000.00	1160.79	41.96	2014.42
01-00-389	AD OTHER REVENUE (From Re	.00	.00	.00	33000.00	33000.00	.00	.00
01-00-389.2	AD POL RESTITUTION DUI	.00	489.29	.00	1000.00	510.71	48.93	1174.48
01-00-389.7	AD TOBACCO COMPLIANCE GRA	.00	.00	.00	1800.00	1800.00	.00	.00
01-00-391	AD PROCEEDS FIXED ASSET S	.00	.00	.00	750.00	750.00	.00	.00
01-00-394	AD PROCEEDS - LOT SALE IP	49664.31	64613.14	.00	62500.00	2113.14-	103.38	155096.35
01-00-395	AD REFUNDS,REIMBMTS	.00	684.79	.00	500.00	184.79-	136.96	1643.75
01-00-395.1	ST REIMBURSEMENTS/SUPPLIE	.00	.00	.00	2500.00	2500.00	.00	.00
01-00-400	AD BATEMAN RESTITUTION	20.00	20.00	.00	50.00	30.00	40.00	48.00
** TOTAL REVENUE		311942.98	725683.13	.00	1854360.00	1128676.87	39.13	1741918.21

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
ADMINISTRATIVE								
01-11-421	AD REGULAR SALARIES	3155.29	17183.87	.00	41750.00	24566.13	41.16	41247.88
01-11-423	AD OVERTIME	.00	.00	.00	250.00	250.00	.00	.00
01-11-426	AD Employee Bonuses	.00	.00	.00	1600.00	1600.00	.00	.00
01-11-431	AD ELECTED SALARIES	2863.34	14906.70	.00	35000.00	20093.30	42.59	35781.80
01-11-451	AD HEALTH INSURANCE	842.85	4214.25	.00	10114.00	5899.75	41.67	10115.81
01-11-453	AD UNEMPLOYMENT INSURANCE	.00	46.80	.00	250.00	203.20	18.72	112.33
01-11-454	AD WORKERS COMPENSATION	.00	.00	.00	900.00	900.00	.00	.00
01-11-461	AD SOCIAL SECURITY	460.44	2456.50	.00	6100.00	3643.50	40.27	5896.54
01-11-462	AD IMRF	.00	903.40	.00	4120.00	3216.60	21.93	2168.50
01-11-511	AD SERVICES, BUILDING	.00	.00	.00	750.00	750.00	.00	.00
01-11-512	AD SERVICES, EQUIPMT	.00	465.50	.00	1000.00	534.50	46.55	1117.37
01-11-519	AD SERVICES, OTHER	1000.00	1743.00	.00	3000.00	1257.00	58.10	4183.86
01-11-531	AD ACCOUNTING	.00	2525.00	.00	5000.00	2475.00	50.50	6060.96
01-11-532	AD ENGINEERING	.00	.00	.00	1000.00	1000.00	.00	.00
01-11-533	AD LEGAL	3623.56	8917.02	.00	30000.00	21082.98	29.72	21404.27
01-11-534	AD MEDICAL	460.23	2446.61	.00	6000.00	3553.39	40.78	5872.80
01-11-536	AD JANITORIAL	.00	78.87	.00	750.00	671.13	10.52	189.31
01-11-538	AD CODE CODIFICATION	.00	.00	.00	1000.00	1000.00	.00	.00
01-11-539	AD OTHER PROF SERVICES	185.08	2957.26	.00	11000.00	8042.74	26.88	7098.55
01-11-551	AD POSTAGE	159.30	550.47	.00	1500.00	949.53	36.70	1321.33
01-11-552	AD TELEPHONE	557.94	3047.61	.00	7500.00	4452.39	40.63	7315.43
01-11-553	AD PUBLISHING, ADVERTMT	.00	83.40	.00	150.00	66.60	55.60	200.19
01-11-554	AD PRINTING, COPYING	.00	15.30	.00	100.00	84.70	15.30	36.72
01-11-559	AD RECORDING FEES	48.00	179.00	.00	750.00	571.00	23.87	429.66
01-11-561	AD DUES	.00	70.00	.00	120.00	50.00	58.33	168.02
01-11-562	AD TRAVEL EXPENSE	67.42	401.58	.00	6000.00	5598.42	6.69	963.94
01-11-563	AD TRAINING/COMP CLASSES	.00	125.00	.00	1000.00	875.00	12.50	300.04
01-11-565	AD PUBLICATIONS	.00	.00	.00	100.00	100.00	.00	.00
01-11-571	AD UTILITIES	.00	1685.68	.00	6500.00	4814.32	25.93	4046.27
01-11-591	AD LIABILITY INSURANCE	.00	.00	.00	2900.00	2900.00	.00	.00
01-11-592	AD GENERAL INSURANCE	.00	.00	.00	2250.00	2250.00	.00	.00
01-11-611	AD SUPPLIES, BUILDING	.00	760.13	.00	1250.00	489.87	60.81	1824.60
01-11-612	AD SUPPLIES, EQUIPMT	11.25	20.65	.00	500.00	479.35	4.13	49.56
01-11-619	AD SUPPLIES, OTHER	.00	.00	.00	350.00	350.00	.00	.00
01-11-651	AD OFFICE SUPPLIES	54.37	1482.56	.00	5750.00	4267.44	25.78	3558.71
01-11-652	AD OPERATING SUPPLIES	.00	459.40	.00	1000.00	540.60	45.94	1102.73
01-11-659	AD OTHER GEN SUPPLIES	.00	86.76	.00	400.00	313.24	21.69	208.25
01-11-832	AD SECURITY SYSTEM	.00	1959.50	.00	5000.00	3040.50	39.19	4703.55
01-11-835	AD EQUIPMENT, COMP	.00	1516.00	.00	4500.00	2984.00	33.69	3638.98
01-11-894	AD INDUSTRIAL PARK DEVELO	.00	.00	.00	1600.00	1600.00	.00	.00
01-11-896	AD TIF FREEBURG CENTER	.00	20223.89	.00	245000.00	224776.11	8.25	48545.10
01-11-913	AD COMMUNITY RELATIONS	.00	216.68	.00	500.00	283.32	43.34	520.11
01-11-922	AD MISC	.00	17.50	.00	250.00	232.50	7.00	42.00
01-11-955	AD REFUNDS (Rea] Estate T	.00	313.91	.00	6000.00	5686.09	5.23	753.50
01-11-959	AD INTERFUND TRANSFER (Po	.00	.00	.00	49450.00	49450.00	.00	.00

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
** TOTAL EXPENSE		13489.07	92059.80	.00	510004.00	417944.20	18.05	220978.87
ZONING								
01-16-421	ZO REGULAR SALARIES	1120.00	5880.00	.00	21000.00	15120.00	28.00	14114.25
01-16-431	ZO SALARIES, APPOINTED	120.00	690.00	.00	3200.00	2510.00	21.56	1656.26
01-16-453	ZO UNEMPLOYMENT INSURANCE	22.40	107.00	.00	235.00	128.00	45.53	256.84
01-16-454	ZO WORKERS COMPENSATION	.00	.00	.00	450.00	450.00	.00	.00
01-16-461	ZO SOCIAL SECURITY	94.86	502.61	.00	1900.00	1397.39	26.45	1206.45
01-16-462	ZO RETIREMENT	.00	403.70	.00	2250.00	1846.30	17.94	969.03
01-16-532	ZO ENGINEERING	1538.00	2064.00	.00	5000.00	2936.00	41.28	4954.39
01-16-533	ZO LEGAL	558.60	5831.45	.00	10000.00	4168.55	58.31	13997.71
01-16-535	ZO COUNTY INSPECTIONS	.00	2560.85	.00	26000.00	23439.15	9.85	6147.02
01-16-539	ZO OTHER PROF SERVICES	.00	.00	.00	1000.00	1000.00	.00	.00
01-16-553	ZO PUBLISHING,ADVERTMT	97.30	174.30	.00	1850.00	1675.70	9.42	418.38
01-16-554	ZO PRINTING, COPYING	.00	19.50	.00	100.00	80.50	19.50	46.80
01-16-557	ZO RECORDING EASEMT	.00	.00	.00	250.00	250.00	.00	.00
01-16-651	ZO OFFICE SUPPLIES	44.80	79.90	.00	250.00	170.10	31.96	191.79
01-16-652	ZO OPERATING SUPPLIES	.00	.00	.00	250.00	250.00	.00	.00
01-16-653	ZO MAPPING	.00	2938.40	.00	4500.00	1561.60	65.30	7053.28
01-16-872	ZO COMPREHENSIVE PLANNING	.00	.00	.00	5000.00	5000.00	.00	.00
** TOTAL EXPENSE		3595.96	21251.71	.00	83235.00	61983.29	25.53	51012.26
POLICE DEPARTMENT								
** TOTAL EXPENSE		.00	.00	.00	.00	.00	.00	.00
** TOTAL REVENUE		.00	.00	.00	.00	.00	.00	.00
01-21-421	PD REGULAR SALARIES	29699.42	170901.20	.00	450000.00	279098.80	37.98	410228.51
01-21-422	PD OVERTIME	5588.75	17990.09	.00	15000.00	2990.09	119.93	43183.12
01-21-423	PD HOLIDAY OVERTIME	.00	5431.21	.00	16500.00	11068.79	32.92	13036.98
01-21-425	PD PART-TIME SALARIES	1254.00	4458.00	.00	6000.00	1542.00	74.30	10700.91
01-21-426	PD LONGEVITY/EDUCATION	292.32	2011.61	.00	6750.00	4738.39	29.80	4828.63

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE			FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D	ENCUMBERED				
01-21-451	PD HEALTH INSURANCE	8998.71	44993.55	.00	111560.00	66566.45	40.33	108001.80
01-21-453	PD UNEMPLOYMENT INSURANCE	25.08	279.17	.00	2650.00	2370.83	10.53	670.11
01-21-454	PD WORKERS COMPENSATION	.00	.00	.00	19171.00	19171.00	.00	.00
01-21-461	PD SOCIAL SECURITY	2817.84	15360.59	.00	37900.00	22539.41	40.53	36871.31
01-21-462	PD RETIREMENT	.00	13337.36	.00	52200.00	38862.64	25.55	32014.78
01-21-471	PD UNIFORM ALLOWANCE	322.70	933.48	.00	6500.00	5566.52	14.36	2240.71
01-21-511	PD MAINT BUILDING	.00	11.88	.00	400.00	388.12	2.97	28.51
01-21-512	PD SERVICES, EQUIPMT	.00	461.13	.00	1500.00	1038.87	30.74	1106.88
01-21-513	PD SERVICES, VEHICLE	391.64	2322.42	.00	11000.00	8677.58	21.11	5574.69
01-21-533	PD LEGAL	.00	38.75	.00	5000.00	4961.25	.78	93.01
01-21-534	PD MEDICAL	3675.95	14570.85	.00	58000.00	43429.15	25.12	34975.63
01-21-536	PD JANITORIAL	.00	233.85	.00	500.00	266.15	46.77	561.32
01-21-538	PD DISPATCHING SERVICE	.00	10473.18	.00	21000.00	10526.82	49.87	25139.65
01-21-539	PD OTHER PROF SERVICES	4511.50	5407.18	.00	9000.00	3592.82	60.08	12979.30
01-21-551	PD POSTAGE	.00	24.65	.00	200.00	175.35	12.33	59.16
01-21-552	PD TELEPHONE	597.25	3338.32	.00	7000.00	3661.68	47.69	8013.25
01-21-554	PD PRINTING, COPYING	78.61	232.04	.00	500.00	267.96	46.41	556.98
01-21-561	PD DUES	.00	85.00	.00	1800.00	1715.00	4.72	204.03
01-21-563	PD TRAINING	.00	869.10	.00	1100.00	230.90	79.01	2086.17
01-21-564	PD TUITION REIMBURSE	.00	.00	.00	6000.00	6000.00	.00	.00
01-21-571	PD UTILITIES	.00	1123.79	.00	4000.00	2876.21	28.09	2697.52
01-21-591	PD LIABILITY INSURANCE	.00	.00	.00	900.00	900.00	.00	.00
01-21-592	PD GENERAL INSURANCE	.00	.00	.00	9567.00	9567.00	.00	.00
01-21-611	PD SUPPLIES, BUILDING	.00	8.99	.00	300.00	291.01	3.00	21.57
01-21-612	PD SUPPLIES, EQUIPMT	.00	768.02	.00	1000.00	231.98	76.80	1843.54
01-21-613	PD SUPPLIES, VEHICLE	.00	50.97	.00	1000.00	949.03	5.10	122.34
01-21-651	PD OFFICE SUPPLIES	.00	503.61	.00	2000.00	1496.39	25.18	1208.85
01-21-652	PD OPERATING SUPPLIES	.00	129.60	.00	1500.00	1370.40	8.64	311.08
01-21-654	PD JANITORIAL	.00	68.24	.00	200.00	131.76	34.12	163.80
01-21-655	PD AUTO FUEL/OIL	2147.36	13251.01	.00	32000.00	18748.99	41.41	31807.51
01-21-831	PD OFFICE EQUIPMT (COPIER	710.00	710.00	.00	1500.00	790.00	47.33	1704.27
01-21-834	PD COMPUTER SOFTWARE	.00	.00	.00	1000.00	1000.00	.00	.00
01-21-835	PD TOBACCO COMPLIANCE GRA	.00	35.00	.00	.00	35.00	.00	84.01
01-21-837	PD COUNTY RADIOS	.00	12993.23	.00	13450.00	456.77	96.60	31188.74
01-21-841	PD VEHICLES	.00	.00	.00	19000.00	19000.00	.00	.00
01-21-959	PD INTERFUND TRANSFER (ES	.00	.00	.00	2150.00	2150.00	.00	.00
**	TOTAL EXPENSE	61111.13	343407.07	.00	936798.00	593390.93	36.66	824308.85
**	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.00

STREETS AND ALLEYS

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
01-41-421	ST REGULAR SALARIES	12647.93	65228.78	.00	125000.00	59771.22	52.18	156574.12
01-41-422	ST TEMPORARY SALARIES	1622.43	5110.35	.00	12500.00	7389.65	40.88	12266.80
01-41-423	ST OVERTIME	211.87	1503.30	.00	3000.00	1496.70	50.11	3608.49
01-41-451	ST HEALTH INSURANCE	1473.91	7369.55	.00	11500.00	4130.45	64.08	17689.75
01-41-453	ST UNEMPLOYMENT INSURANCE	55.88	375.96	.00	1500.00	1124.04	25.06	902.44
01-41-454	ST WORKERS COMPENSATION	.00	.00	.00	24100.00	24100.00	.00	.00
01-41-461	ST SOCIAL SECURITY	1107.88	6075.36	.00	10800.00	4724.64	56.25	14583.19
01-41-462	ST RETIREMENT	.00	5042.26	.00	13700.00	8657.74	36.80	12103.36
01-41-512	ST SERVICES, EQUIPMT	.00	.00	.00	1000.00	1000.00	.00	.00
01-41-513	ST SERVICES, VEHICLE	23.10	89.30	.00	2500.00	2410.70	3.57	214.35
01-41-515	ST MAINT SERVICE/SIGNAL L	.00	.00	.00	4000.00	4000.00	.00	.00
01-41-517	ST SERVICES, MOWING	105.00	415.00	.00	1500.00	1085.00	27.67	996.15
01-41-532	ST ENGINEERING	.00	225.00	.00	2000.00	1775.00	11.25	540.08
01-41-533	ST LEGAL	.00	528.00	.00	3000.00	2472.00	17.60	1267.40
01-41-534	ST MEDICAL	227.01	756.59	.00	4400.00	3643.41	17.20	1816.10
01-41-539	ST OTHER PROF SERVICES	37.50	115.00	.00	3000.00	2885.00	3.83	276.04
01-41-553	ST PUBLISHING, ADVERTMT	.00	.00	.00	75.00	75.00	.00	.00
01-41-554	ST PRINTING, COPYING	.00	.00	.00	100.00	100.00	.00	.00
01-41-557	ST RECORDING FEES	.00	40.00	.00	150.00	110.00	26.67	96.01
01-41-562	ST TRAVEL EXPENSE	7.50	52.50	.00	250.00	197.50	21.00	126.02
01-41-563	ST TRAINING	75.00	355.00	.00	750.00	395.00	47.33	852.13
01-41-571	ST UTILITIES	.00	317.28	.00	1100.00	782.72	28.84	761.59
01-41-591	ST LIABILITY INSURANCE	.00	.00	.00	5536.00	5536.00	.00	.00
01-41-592	ST GENERAL INSURANCE	.00	.00	.00	500.00	500.00	.00	.00
01-41-593	ST RENTALS	.00	472.50	.00	3000.00	2527.50	15.75	1134.18
01-41-611	ST SUPPLIES, BUILDING	.00	32.00	.00	.00	32.00	.00	76.81
01-41-612	ST SUPPLIES, EQUIPMT	302.97	2126.59	.00	7500.00	5373.41	28.35	5104.63
01-41-613	ST SUPPLIES, VEHICLE	978.42	2021.62	.00	3000.00	978.38	67.39	4852.66
01-41-614	ST SUPPLIES, STREET	429.32	4465.97	.00	10000.00	5534.03	44.66	10720.04
01-41-615	ST SIDEWALK MATERIAL SUPP	.00	451.44	.00	5000.00	4548.56	9.03	1083.62
01-41-616	ST SUPPLIES, CULVERT	.00	346.92	.00	.00	346.92	.00	832.74
01-41-617	ST SNOW REMOVAL	.00	176.50	.00	7500.00	7323.50	2.35	423.66
01-41-652	ST OPERATING SUPPLIES	90.89	259.56	.00	1000.00	740.44	25.96	623.04
01-41-653	ST SMALL TOOLS	.00	53.96	.00	1000.00	946.04	5.40	129.52
01-41-655	ST AUTO FUEL/OIL	2030.54	6903.31	.00	19000.00	12096.69	36.33	16570.59
01-41-656	ST CHEMICALS	.00	5830.00	.00	12000.00	6170.00	48.58	13994.23
01-41-659	ST OTHER GEN SUPPLIES	.00	.00	.00	250.00	250.00	.00	.00
01-41-831	ST EQUIP (SKID STEER)	1327.37	1327.37	.00	3000.00	1672.63	44.25	3186.19
01-41-841	ST VEHICLE - TRUCK	.00	.00	.00	5000.00	5000.00	.00	.00
01-41-890	ST OTHER IMPROVEMENTS	950.00	1742.00	.00	5000.00	3258.00	34.84	4181.46
** TOTAL EXPENSE		23704.52	119115.13	.00	314211.00	195095.87	37.91	285922.05
** FUND 01		210042.30	149849.42					
EXPENSE TOTAL		101900.68	575833.71	.00	1844248.00	1268414.29	31.22	
REVENUE TOTAL		311942.98	725683.13	.00	1854360.00	1128676.87	39.13	

G/L ACCT NUMBER	TITLE	REVENUE / M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
11-00-316	REVENUES AU AUDIT TAX	2154.81	2508.80	.00	5200.00	2691.20	48.25	6022.08
	** TOTAL REVENUE	2154.81	2508.80	.00	5200.00	2691.20	48.25	6022.08
11-11-531	EXPENSES AU ACCOUNTING	.00	.00	.00	5200.00	5200.00	.00	.00
	** TOTAL EXPENSE	.00	.00	.00	5200.00	5200.00	.00	.00
	** FUND 11	2154.81	2508.80					
	EXPENSE TOTAL	.00	.00	.00	5200.00	5200.00	.00	
	REVENUE TOTAL	2154.81	2508.80	.00	5200.00	2691.20	48.24	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
REVENUES								
12-00-315	ESDA TAX	593.36	690.84	.00	1450.00	759.16	47.64	1658.28
12-00-399	ES INTERFUND TRANSFER	.00	.00	.00	2150.00	2150.00	.00	.00
**	TOTAL REVENUE	593.36	690.84	.00	3600.00	2909.16	19.19	1658.28
EXPENSES								
12-23-421	ES REGULAR SALARIES	100.00	550.00	.00	1300.00	750.00	42.31	1320.21
12-23-453	ES UNEMPLOYMENT INSURANCE	.00	.00	.00	15.00	15.00	.00	.00
12-23-461	ES SOCIAL SECURITY	7.66	42.13	.00	100.00	57.87	42.13	101.12
12-23-512	ES SERVICES, EQUIPMT	.00	.00	.00	100.00	100.00	.00	.00
12-23-563	ES TRAINING	.00	31.00	.00	650.00	619.00	4.77	74.41
12-23-565	ES PUBLICATIONS	.00	73.95	.00	100.00	26.05	73.95	177.50
12-23-612	ES SUPP/EQUIPMT/BAT/PATC	.00	87.80	.00	250.00	162.20	35.12	210.75
12-23-615	ES SUPPLIES, UNFRASTR	.00	.00	.00	250.00	250.00	.00	.00
12-23-619	ES OTHER MAINT SUPPLIES	.00	.00	.00	100.00	100.00	.00	.00
12-23-651	ES OFFICE SUPPLIES	.00	78.51	.00	200.00	121.49	39.26	188.45
12-23-652	ES OPERATING SUPPLIES	.00	.00	.00	250.00	250.00	.00	.00
12-23-831	ES EQUIPMENT, PAGERS	.00	.00	.00	250.00	250.00	.00	.00
**	TOTAL EXPENSE	107.66	863.39	.00	3565.00	2701.61	24.22	2072.46
**	FUND 12	485.70	172.55-					
EXPENSE TOTAL		107.66	863.39	.00	3565.00	2701.61	24.21	
REVENUE TOTAL		593.36	690.84	.00	3600.00	2909.16	19.19	

G/L ACCT NUMBER	TITLE	REVENUE / M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
REVENUES								
13-00-353	GA PENALTIES	191.49	894.23	.00	1750.00	855.77	51.10	2146.49
13-00-366	GA TIRES	.00	94.00	.00	25.00	69.00-	376.00	225.63
13-00-367	GA WHITE ITEMS	.00	40.00	.00	100.00	60.00	40.00	96.01
13-00-368	GA COLLECTION	10008.03	65567.18	.00	165000.00	99432.82	39.74	157386.41
**	TOTAL REVENUE	10199.52	66595.41	.00	166875.00	100279.59	39.91	159854.56
EXPENSES								
13-44-551	GA POSTAGE	200.00	667.51	.00	1750.00	1082.49	38.14	1602.28
13-44-573	GA GARBAGE DISPOSAL	12810.00	64050.00	.00	156400.00	92350.00	40.95	153744.59
13-44-575	GA RECYCLING	292.17	1460.85	.00	3500.00	2039.15	41.74	3506.60
13-44-576	GA CLEANUP ACTIVITIES	.00	2554.94	.00	4000.00	1445.06	63.87	6132.83
**	TOTAL EXPENSE	13302.17	68733.30	.00	165650.00	96916.70	41.49	164986.31
** FUND 13		3102.65-	2137.89-					
EXPENSE TOTAL		13302.17	68733.30	.00	165650.00	96916.70	41.49	
REVENUE TOTAL		10199.52	66595.41	.00	166875.00	100279.59	39.90	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
REVENUES								
15-00-343	MOTOR FUEL TAX	8486.61	43262.00	.00	110000.00	66738.00	39.33	103845.41
15-00-381	MFT INTEREST INCOME	491.65	3802.43	.00	10000.00	6197.57	38.02	9127.29
15-00-389	MFT OTHER REVENUE (From R	.00	.00	.00	68000.00	68000.00	.00	.00
**	TOTAL REVENUE	8978.26	47064.43	.00	188000.00	140935.57	25.03	112972.70
EXPENSES								
15-41-421	MFT REGULAR SALARIES	.00	.00	.00	13900.00	13900.00	.00	.00
15-41-453	MFT UNEMPLOYMENT INSURANC	.00	.00	.00	75.00	75.00	.00	.00
15-41-461	MFT SOCIAL SECURITY	.00	.00	.00	1065.00	1065.00	.00	.00
15-41-462	MFT RETIREMENT	.00	.00	.00	1500.00	1500.00	.00	.00
15-41-530	MFT BANK CHARGES	.00	.00	.00	100.00	100.00	.00	.00
15-41-532	MFT ENGINEERING	563.50	563.50	.00	8000.00	7436.50	7.04	1352.61
15-41-593	MFT RENTALS	.00	685.00	.00	5800.00	5115.00	11.81	1644.26
15-41-614	MFT SUPPLIES, STREET	779.42	779.42	.00	10000.00	9220.58	7.79	1870.90
15-41-615	MFT SUPPLIES, SIDEWALKS	.00	1444.60	.00	10000.00	8555.40	14.45	3467.59
15-41-618	MFT SUPPLIES, TRAF SIGNS	.00	.00	.00	500.00	500.00	.00	.00
15-41-891	MFT STREET IMPROVEMENTS	.00	6276.20	.00	111500.00	105223.80	5.63	15065.29
15-41-891.1	MFT COLD PATCH	5799.39	10621.17	.00	15000.00	4378.83	70.81	25494.88
15-41-891.2	MFT CA11 ROCK	.00	.00	.00	10500.00	10500.00	.00	.00
**	TOTAL EXPENSE	7142.31	20369.89	.00	187940.00	167570.11	10.84	48895.55
** FUND 15		1835.95	26694.54					
EXPENSE TOTAL		7142.31	20369.89	.00	187940.00	167570.11	10.83	
REVENUE TOTAL		8978.26	47064.43	.00	188000.00	140935.57	25.03	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
REVENUE								
51-00-353	WR WATER PENALTIES	731.01	3023.47	.00	7000.00	3976.53	43.19	7257.48
51-00-361	WR WATER SALES	42672.50	218998.96	.00	605000.00	386001.04	36.20	525681.61
51-00-364	WR WATER SALES AT PLANT	.00	2051.25	.00	3000.00	948.75	68.38	4923.78
51-00-365	WR TAP-ON FEES	.00	3000.00	.00	12000.00	9000.00	25.00	7201.15
51-00-366	WR CONN CHRGS/DEL REC	25.00	410.00	.00	1500.00	1090.00	27.33	984.15
51-00-367	WR MET, SUP, LABOR SLS	1603.26	9627.83	.00	30000.00	20372.17	32.09	23110.48
51-00-381	WR INTEREST INCOME	344.02	1959.46	.00	4500.00	2540.54	43.54	4703.45
51-00-382	WR RENTAL INCOME (FIRE HY	.00	.00	.00	9700.00	9700.00	.00	.00
51-00-389	WR OTHER REVENUE (From Re	.00	.00	.00	65000.00	65000.00	.00	.00
** TOTAL REVENUE		45375.79	239070.97	.00	737700.00	498629.03	32.41	573862.14
WATER FUND EXPENSES								
51-42-421	WR REGULAR SALARIES	10571.84	68750.00	.00	165000.00	96250.00	41.67	165026.40
51-42-422	WR TEMP SALARIES	555.29	1458.63	.00	3500.00	2041.37	41.68	3501.27
51-42-423	WR OVERTIME	.00	788.46	.00	5000.00	4211.54	15.77	1892.60
51-42-426	WR EMPLOYEE BONUS	.00	.00	.00	350.00	350.00	.00	.00
51-42-451	WR HEALTH INSURANCE	2316.76	11583.80	.00	34100.00	22516.20	33.97	27805.56
51-42-453	WR UNEMPLOYMENT INSURANCE	2.88	135.29	.00	900.00	764.71	15.03	324.74
51-42-454	WR WORKER'S COMP INSURANC	.00	.00	.00	6550.00	6550.00	.00	.00
51-42-461	WR SOCIAL SECURITY	851.23	5086.33	.00	13350.00	8263.67	38.10	12209.14
51-42-462	WR RETIREMENT	.00	5600.16	.00	18380.00	12779.84	30.47	13442.53
51-42-471	WR UNIFORM RENTAL	103.07	1738.70	.00	5000.00	3261.30	34.77	4173.54
51-42-512	WR SERVICES, EQUIPMT	.00	.00	.00	2000.00	2000.00	.00	.00
51-42-513	WR SERVICES, VEHICLES	.00	536.43	.00	2000.00	1463.57	26.82	1287.63
51-42-515	WR SERV, INFRASTRUCTURE	.00	87.50	.00	2500.00	2412.50	3.50	210.03
51-42-517	WR SERV, LAWN MOWING	95.00	570.00	.00	2500.00	1930.00	22.80	1368.21
51-42-519	WR SERVICES, OTHER	.00	.00	.00	250.00	250.00	.00	.00
51-42-532	WR ENGINEERING	.00	.00	.00	2500.00	2500.00	.00	.00
51-42-533	WR LEGAL	.00	196.00	.00	10000.00	9804.00	1.96	470.47
51-42-534	WR MEDICAL	1141.22	4673.02	.00	18800.00	14126.98	24.86	11217.04
51-42-535	WR METER READING	.00	.00	.00	700.00	700.00	.00	.00
51-42-539	WR OTHER PROF SERVICES	127.65	3749.64	.00	4000.00	250.36	93.74	9000.57
51-42-551	WR POSTAGE	350.00	1172.36	.00	2500.00	1327.64	46.89	2814.11
51-42-552	WR TELEPHONE	180.01	990.26	.00	2500.00	1509.74	39.61	2377.00
51-42-553	WR PUBLISH, ADVERTISING	.00	720.30	.00	1000.00	279.70	72.03	1728.99
51-42-561	WR DUES	.00	228.37	.00	750.00	521.63	30.45	548.17
51-42-562	WR TRAVEL EXPENSES	.00	.00	.00	250.00	250.00	.00	.00
51-42-563	WR TRAINING	75.00	385.00	.00	1200.00	815.00	32.08	924.14
51-42-571	WR UTILITIES	.00	402.57	.00	850.00	447.43	47.36	966.32

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
51-42-575	WR WATER PURCHASES	24788.80	115723.40	.00	290000.00	174276.60	39.90	277780.60
51-42-591	WR LIABILITY INS	.00	.00	.00	2750.00	2750.00	.00	.00
51-42-592	WR GENERAL INS	.00	.00	.00	1770.00	1770.00	.00	.00
51-42-593	WR RENTALS	.00	382.50	.00	500.00	117.50	76.50	918.14
51-42-612	WR SUPPLIES, EQUIPMT	418.58	581.45	.00	1000.00	418.55	58.15	1395.70
51-42-613	WR SUPPLIES, VEHICLES	1661.13	2332.37	.00	2500.00	167.63	93.29	5598.58
51-42-615	WR SUPPL, INFRASTRUCTURE	16.77	3115.82	.00	15000.00	11884.18	20.77	7479.16
51-42-619	WR SUPPLIES, OTHER	.00	.00	.00	100.00	100.00	.00	.00
51-42-651	WR OFFICE SUPPLIES	.00	17.50	.00	200.00	182.50	8.75	42.00
51-42-652	WR OPERATING SUPPLIES	.00	556.12	.00	2000.00	1443.88	27.81	1334.90
51-42-653	WR SMALL TOOLS	.00	27.98	.00	500.00	472.02	5.60	67.16
51-42-655	WR AUTO FUEL/OIL	1385.77	5294.23	.00	7500.00	2205.77	70.59	12708.18
51-42-656	WR CHEMICALS	.00	.00	.00	250.00	250.00	.00	.00
51-42-659	WR OTHER GEN SUPPLIES	.00	.00	.00	500.00	500.00	.00	.00
51-42-712	WR IEPA LOAN/PRIN L17-128	2609.49	2609.49	.00	5200.00	2590.51	50.18	6263.77
51-42-713	WR IEPA LOAN/PRN/L17-1760	.00	5681.06	.00	11100.00	5418.94	51.18	13636.72
51-42-722	WR IEPA LOAN INT L17-1284	958.74	958.74	.00	2200.00	1241.26	43.58	2301.34
51-42-723	WR IEPA LOAN/INT/L17-1760	.00	2201.22	.00	4750.00	2548.78	46.34	5283.77
51-42-831	WR EQUIPMENT (SKID STEER)	3013.88	3013.88	.00	7000.00	3986.12	43.06	7234.46
51-42-841	WR TRUCK	500.00	500.00	.00	5000.00	4500.00	10.00	1200.19
51-42-843	WR RADIO READ METERS	.00	.00	.00	25000.00	25000.00	.00	.00
51-42-851	WR INFRASTRUCTURE	2923.13	16540.71	.00	65000.00	48459.29	25.45	39704.05
51-42-852	WR COUNTRY SIDE LANE	.00	.00	.00	40000.00	40000.00	.00	.00
51-42-852.2	SAVE-ENGINEERING	.00	.00	.00	7500.00	7500.00	.00	.00
51-42-853	WR WATER TOWER PAINTING	.00	.00	.00	4000.00	4000.00	.00	.00
51-42-955	WR REFUNDS	.00	.00	.00	500.00	500.00	.00	.00
** TOTAL EXPENSE		54646.24	268389.29	.00	808250.00	539860.71	33.21	644237.37
** TOTAL EXPENSE		.00	.00	.00	.00	.00	.00	.00
** FUND 51		9270.45-	29318.32-					
EXPENSE TOTAL		54646.24	268389.29	.00	808250.00	539860.71	33.20	
REVENUE TOTAL		45375.79	239070.97	.00	737700.00	498629.03	32.40	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
REVENUES								
52-00-353	SR SEWER PENALTIES	380.28	1659.19	.00	3600.00	1940.81	46.09	3982.69
52-00-362	SR SEWER CHARGES	20330.05	122143.44	.00	335000.00	212856.56	36.46	293191.16
52-00-365	SR TAP-ON FEES	.00	2250.00	.00	18000.00	15750.00	12.50	5400.86
52-00-381	SR INTEREST INCOME	531.91	2799.65	.00	6500.00	3700.35	43.07	6720.23
52-00-389	SR OTHER REVENUE (From Re	.00	.00	.00	100000.00	100000.00	.00	.00
** TOTAL REVENUE		21242.24	128852.28	.00	463100.00	334247.72	27.82	309294.95

EXPENSES								
52-43-421	SR REGULAR SALARIES	10546.44	57291.67	.00	137500.00	80208.33	41.67	137522.01
52-43-422	SR TEMP SALARIES	706.22	1666.67	.00	4000.00	2333.33	41.67	4000.64
52-43-423	SR OVERTIME	177.16	1838.44	.00	4000.00	2161.56	45.96	4412.96
52-43-426	SR EMPLOYEE BONUS	.00	.00	.00	250.00	250.00	.00	.00
52-43-451	SR HEALTH INSURANCE	2316.76	11583.80	.00	27800.00	16216.20	41.67	27805.56
52-43-453	SR UNEMPLOYMENT INSURANCE	.00	343.20	.00	550.00	206.80	62.40	823.81
52-43-454	SR WORKER'S COMP INSURANC	.00	.00	.00	5800.00	5800.00	.00	.00
52-43-461	SR SOCIAL SECURITY	874.38	4167.50	.00	12000.00	7832.50	34.73	10003.60
52-43-462	SR RETIREMENT	.00	2396.56	.00	14600.00	12203.44	16.41	5752.66
52-43-471	SR UNIFORM RENTAL	103.07	1738.69	.00	5000.00	3261.31	34.77	4173.52
52-43-512	SR SERVICES, EQUIPMT	.00	.00	.00	1500.00	1500.00	.00	.00
52-43-513	SR SERVICES, VEHICLES	.00	23.10	.00	3000.00	2976.90	.77	55.44
52-43-515	SR SERV, INFRAS/HYDRO CNT	.00	125.00	.00	3000.00	2875.00	4.17	300.04
52-43-517	SR SERV, LAWN MOWING	412.00	2300.00	.00	3500.00	1200.00	65.71	5520.88
52-43-519	SR SERVICES, OTHER	.00	.00	.00	500.00	500.00	.00	.00
52-43-530	SR NPDES STATE PERMIT	.00	5000.00	.00	5000.00	.00	100.00	12001.92
52-43-532	SR ENGINEERING	.00	.00	.00	2500.00	2500.00	.00	.00
52-43-533	SR LEGAL	.00	.00	.00	10000.00	10000.00	.00	.00
52-43-534	SR MEDICAL	914.22	3971.46	.00	14400.00	10428.54	27.58	9533.02
52-43-535	SR METER READING	.00	.00	.00	700.00	700.00	.00	.00
52-43-539	SR OTHER PROF SERVICES	127.65	2246.03	.00	2000.00	246.03-	112.30	5391.33
52-43-551	SR POSTAGE	350.00	1117.51	.00	2000.00	882.49	55.88	2682.45
52-43-552	SR TELEPHONE	210.64	1145.13	.00	2500.00	1354.87	45.81	2748.75
52-43-553	SR PUBLISH, ADVERTISING	25.20	49.20	.00	150.00	100.80	32.80	118.09
52-43-554	SR PRINTING, COPYING	.00	.00	.00	50.00	50.00	.00	.00
52-43-557	SR RECORDING FEES	.00	.00	.00	100.00	100.00	.00	.00
52-43-561	SR DUES	.00	228.37	.00	350.00	121.63	65.25	548.17
52-43-562	SR TRAVEL EXPENSES	.00	67.50	.00	500.00	432.50	13.50	162.02
52-43-563	SR TRAINING	75.00	355.00	.00	1000.00	645.00	35.50	852.13

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
52-43-576	SR ELECTRICITY PURCHASES	.00	5153.82	.00	16000.00	10846.18	32.21	12371.14
52-43-577	SR FUEL PURCHASES	.00	1056.21	.00	2500.00	1443.79	42.25	2535.30
52-43-591	SR LIABILITY INS	.00	.00	.00	1500.00	1500.00	.00	.00
52-43-592	SR GENERAL INS	.00	.00	.00	3000.00	3000.00	.00	.00
52-43-593	SR RENTALS	.00	105.00	.00	1000.00	895.00	10.50	252.04
52-43-611	SR SUPPLIES, BUILDING	.00	13.55	.00	2000.00	1986.45	.68	32.52
52-43-612	SR SUPPLIES, EQUIPMT	418.96	1825.68	.00	5000.00	3174.32	36.51	4382.33
52-43-613	SR SUPPLIES, VEHICLES	1321.02	2042.58	.00	2500.00	457.42	81.70	4902.97
52-43-615	SR SUPPL, INFRASTRUCTURE	954.20	3647.39	.00	5000.00	1352.61	72.95	8755.13
52-43-651	SR OFFICE SUPPLIES	.00	19.92	.00	150.00	130.08	13.28	47.81
52-43-652	SR OPERATING SUPPLIES	105.99	609.63	.00	2000.00	1390.37	30.48	1463.34
52-43-653	SR SMALL TOOLS	.00	96.44	.00	250.00	153.56	38.58	231.49
52-43-655	SR AUTO FUEL/OIL	725.75	3662.49	.00	6000.00	2337.51	61.04	8791.38
52-43-656	SR CHEMICALS	513.04	758.04	.00	8500.00	7741.96	8.92	1819.58
52-43-712	SR IEPA LOAN/PRIN L17-003	3862.37	3862.37	.00	7600.00	3737.63	50.82	9271.17
52-43-713	SR IEPA LOAN/PRN/L171760	.00	5681.05	.00	11100.00	5418.95	51.18	13636.70
52-43-722	SR IEPA LOAN INT L17-0039	700.19	700.19	.00	1950.00	1249.81	35.91	1680.72
52-43-723	SR IEPA LOAN/INT/L171760	.00	2201.21	.00	4800.00	2598.79	45.86	5283.74
52-43-831	SR EQUIPMENT (SKID STEER)	3013.88	3013.88	.00	7000.00	3986.12	43.06	7234.46
52-43-841	SR TRUCK	500.00	500.00	.00	5000.00	4500.00	10.00	1200.19
52-43-843	SR RADIO READ METERS	.00	.00	.00	25000.00	25000.00	.00	.00
52-43-852	SR LIFT STA REP.	.00	.00	.00	5000.00	5000.00	.00	.00
52-43-892	SR N. STATE ST	5000.00	5000.00	.00	75000.00	70000.00	6.67	12001.92
52-43-920	SR MISCELLANEOUS	200.00	200.00	.00	500.00	300.00	40.00	480.07
** TOTAL EXPENSE		34154.14	137804.28	.00	462600.00	324795.72	29.79	330783.19
** FUND 52		12911.90-	8952.00-					
EXPENSE TOTAL		34154.14	137804.28	.00	462600.00	324795.72	29.78	
REVENUE TOTAL		21242.24	128852.28	.00	463100.00	334247.72	27.82	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
REVENUE								
53-00-353	ELECTRIC PENALTIES	3808.69	13481.51	.00	30000.00	16518.49	44.94	32360.80
53-00-363	EL SALES	284886.23	1332808.15	.00	4000000.00	2667191.85	33.32	3199251.44
53-00-365	EL TAP IN FEES	.00	600.00	.00	4500.00	3900.00	13.33	1440.23
53-00-366	EL CONN/T CONN/CHARGES	145.00	1250.00	.00	3500.00	2250.00	35.71	3000.48
53-00-367	EL MET, SUP, LABOR SAL	1428.00	7624.60	.00	26000.00	18375.40	29.33	18301.96
53-00-381	EL INTEREST INCOME	5377.41	27847.93	.00	65000.00	37152.07	42.84	66845.72
53-00-382	EL NIGHT LIGHT RENTAL	906.07	6030.30	.00	16000.00	9969.70	37.69	14475.03
53-00-388	EL OVER ON CASH DRAWER	.00	.10	.00	.00	.10-	.00	.24
53-00-394	EL SALE OF MATERIALS	.00	1523.50	.00	5000.00	3476.50	30.47	3656.98
53-00-395	EL REFUNDS, REIMBURSE (Fu	29994.79	38074.71	.00	100000.00	61925.29	38.07	91393.92
53-00-397	EL - MISC REFUNDS/REIMBUR	150.00	3657.32	.00	5000.00	1342.68	73.15	8778.97
** TOTAL REVENUE		326696.19	1432898.12	.00	4255000.00	2822101.88	33.68	3439505.80
EXPENSES								
53-40-421	EL REGULAR SALARIES	27175.90	142500.00	.00	342000.00	199500.00	41.67	342054.72
53-40-422	EL TEMP SALARIES	.00	1166.66	.00	7000.00	5833.34	16.67	2800.43
53-40-423	EL OVERTIME	611.23	2857.58	.00	10000.00	7142.42	28.58	6859.28
53-40-426	EL EMPLOYEE BONUS	.00	.00	.00	750.00	750.00	.00	.00
53-40-451	EL HEALTH INSURANCE	7216.43	36082.15	.00	86500.00	50417.85	41.71	86611.01
53-40-453	EL UNEMPLOYMENT INSURANCE	.00	171.33	.00	1500.00	1328.67	11.42	411.25
53-40-454	EL WORKER'S COMP INSURANC	.00	.00	.00	16450.00	16450.00	.00	.00
53-40-461	EL SOCIAL SECURITY	2125.72	11237.90	.00	27500.00	16262.10	40.87	26975.27
53-40-462	EL RETIREMENT	.00	10213.07	.00	36700.00	26486.93	27.83	24515.29
53-40-471	EL UNIFORM RENTAL	103.06	2056.08	.00	5500.00	3443.92	37.38	4935.38
53-40-511	EL SERVICES, BUILDING	.00	.00	.00	2000.00	2000.00	.00	.00
53-40-512	EL SERVICES, EQUIPMT	.00	444.00	.00	7500.00	7056.00	5.92	1065.77
53-40-513	EL SERVICES, VEHICLES	.00	2765.14	.00	20000.00	17234.86	13.83	6637.39
53-40-515	EL SERV, INFRASTRUCTURE	.00	183.96	.00	6000.00	5816.04	3.07	441.57
53-40-517	EL SERVICES, CAT GEN	.00	.00	.00	2000.00	2000.00	.00	.00
53-40-519	EL SERVICES, OTHER	.00	.00	.00	750.00	750.00	.00	.00
53-40-520	EL POWER PLANT ENGINE REP	.00	.00	.00	2500.00	2500.00	.00	.00
53-40-529	EL MAINT SERV OTHER	.00	.00	.00	500.00	500.00	.00	.00
53-40-532	EL ENGINEERING	86.60	28491.65	.00	80000.00	51508.35	35.61	68390.90
53-40-533	EL LEGAL	.00	231.50	.00	15000.00	14768.50	1.54	555.68
53-40-534	EL MEDICAL	1995.26	10131.32	.00	45000.00	34868.68	22.51	24319.05
53-40-535	EL METER READING	.00	.00	.00	700.00	700.00	.00	.00
53-40-536	EL JANITORIAL	.00	.00	.00	500.00	500.00	.00	.00
53-40-537	EL DATA PROCESSING	83.53	83.53	.00	250.00	166.47	33.41	200.50
53-40-539	EL OTHER PROF SERVICES	1412.61	2922.52	.00	3000.00	77.48	97.42	7015.17

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
53-40-551	EL POSTAGE	427.13	1228.53	.00	2500.00	1271.47	49.14	2948.94
53-40-552	EL TELEPHONE	437.91	2241.84	.00	5500.00	3258.16	40.76	5381.27
53-40-553	EL PUBLISH, ADVERTISING	.00	.00	.00	250.00	250.00	.00	.00
53-40-554	EL PRINTING, COPYING	.00	.00	.00	200.00	200.00	.00	.00
53-40-557	EL RECORDING FEES	.00	.00	.00	250.00	250.00	.00	.00
53-40-561	EL DUES	.00	11.66	.00	500.00	488.34	2.33	27.98
53-40-562	EL TRAVEL EXPENSES	.00	132.16	.00	5000.00	4867.84	2.64	317.23
53-40-563	EL TRAINING	75.00	619.01	.00	3500.00	2880.99	17.69	1485.86
53-40-565	EL PUBLICATIONS	.00	.00	.00	100.00	100.00	.00	.00
53-40-571	EL UTILITIES	.00	818.15	.00	3000.00	2181.85	27.27	1963.87
53-40-576	EL ELECTRICITY PURCHASES	286111.71	935741.13	.00	2140000.00	1204258.87	43.73	2246138.09
53-40-577	EL FUEL PURCHASES	.00	.00	.00	10000.00	10000.00	.00	.00
53-40-578	EL PERMITS	2615.00	4490.00	.00	10000.00	5510.00	44.90	10777.72
53-40-591	EL LIABILITY INS	.00	1000.00	.00	16700.00	15700.00	5.99	2400.38
53-40-592	EL GENERAL INS	.00	.00	.00	50000.00	50000.00	.00	.00
53-40-593	EL RENTALS	.00	1895.00	.00	4000.00	2105.00	47.38	4548.72
53-40-611	EL SUPPLIES, BUILDING	.00	6.49	.00	5000.00	4993.51	.13	15.57
53-40-612	EL SUPPLIES, EQUIPMT	705.29	3052.01	.00	6000.00	2947.99	50.87	7325.99
53-40-613	EL SUPPLIES, VEHICLES	4094.38	7225.13	.00	7500.00	274.87	96.34	17343.08
53-40-615	EL SUPPL, INFRASTRUCTURE	3458.78	11260.47	.00	40000.00	28739.53	28.15	27029.45
53-40-619	EL SUPPLIES, OTHER	.00	.00	.00	500.00	500.00	.00	.00
53-40-620	EL POWER PLANT PARTS	.00	85.26	.00	8000.00	7914.74	1.07	204.65
53-40-651	EL OFFICE SUPPLIES	.00	17.50	.00	1000.00	982.50	1.75	42.00
53-40-652	EL OPERATING SUPPLIES	23.57	1538.38	.00	4000.00	2461.62	38.46	3692.70
53-40-653	EL SMALL TOOLS	.00	2131.55	.00	5000.00	2868.45	42.63	5116.53
53-40-655	EL AUTO FUEL/OIL	1096.13	4713.25	.00	15000.00	10286.75	31.42	11313.61
53-40-656	EL CHEMICALS	.00	899.70	.00	500.00	399.70	179.94	2159.62
53-40-711	EL BOND DEBT SERVICE	.00	111479.37	.00	442960.00	331480.63	25.17	267593.30
53-40-731	EL FRANCHISE FEE	.00	.00	.00	200000.00	200000.00	.00	.00
53-40-811	EL LAND/EASEMT ACQUISTN	.00	2064.00	.00	5000.00	2936.00	41.28	4954.39
53-40-821	EL BLDG/OTHER REPAIRS	.00	.00	.00	2500.00	2500.00	.00	.00
53-40-831	EL EQUIP (SKID STEER)	1327.37	1327.37	.00	3000.00	1672.63	44.25	3186.19
53-40-834	EL COPIER	.00	.00	.00	500.00	500.00	.00	.00
53-40-835	EL GENERATORS, LIFT STA	1015.00	1015.00	.00	10000.00	8985.00	10.15	2436.38
53-40-841	EL TRUCK	.00	.00	.00	7500.00	7500.00	.00	.00
53-40-843	EL RADIO READ METERS	.00	.00	.00	30000.00	30000.00	.00	.00
53-40-851	EL UTILITY SYS PRIMARY	2069.74	38896.77	.00	145000.00	106103.23	26.83	93367.18
53-40-854	EL SYSTEM EXPANSION	4160.00	4690.00	.00	125000.00	120310.00	3.75	11257.80
53-40-855	EL POWER PLANT EXPANSION	.00	5000.00	.00	10000.00	5000.00	50.00	12001.92
53-40-913	EL COMMUNITY RELATIONS	.00	66.64	.00	500.00	433.36	13.33	159.96
53-40-920	EL MISCELLANEOUS	707.00	707.00	.00	1500.00	793.00	47.13	1697.07
** TOTAL EXPENSE		349134.35	1395891.76	.00	4137060.00	2741168.24	33.74	3350676.33
** FUND 53		22438.16	37006.36					
EXPENSE TOTAL		349134.35	1395891.76	.00	4137060.00	2741168.24	33.74	
REVENUE TOTAL		326696.19	1432898.12	.00	4255000.00	2822101.88	33.67	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE		ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
		M-T-D	Y-T-D					
REVENUES								
58-00-348	SWP PASS SALES OUT/TOWN	.00	3841.00	.00	4500.00	659.00	85.36	9219.87
58-00-374	SWP ADMISSION SALES	997.00	9957.00	.00	11500.00	1543.00	86.58	23900.62
58-00-375	SWP LESSON SALES	.00	1565.00	.00	1600.00	35.00	97.81	3756.60
58-00-376	SWP CONCESSION SALES	936.25	8066.25	.00	9200.00	1133.75	87.68	19362.09
58-00-377	SWP 10 DAY PASS SALES	480.00	4280.00	.00	5500.00	1220.00	77.82	10273.64
58-00-378	SWP PASS SALES	.00	11198.00	.00	10000.00	1198.00-	111.98	26879.50
58-00-379	SWP USER FEES	.00	2550.00	.00	3500.00	950.00	72.86	6120.97
58-00-381	SWP INTEREST INCOME	.00	17.63	.00	90.00	72.37	19.59	42.31
58-00-382	SWP RNTL INC-PARTY SALE	200.00	1275.00	.00	2000.00	725.00	63.75	3060.48
58-00-399	SWP INTERFUND TRANSFER (G	.00	.00	.00	49450.00	49450.00	.00	.00
** TOTAL REVENUE		2613.25	42749.88	.00	97340.00	54590.12	43.92	102616.13
EXPENSES								
58-55-421	SWP MANAGER SALARIES	2380.00	8310.00	.00	9500.00	1190.00	87.47	19947.19
58-55-422	SWP SAL GAURDS	3639.13	15023.14	.00	18500.00	3476.86	81.21	36061.30
58-55-423	SWP CONCESSION STAND	925.13	3363.70	.00	5000.00	1636.30	67.27	8074.17
58-55-424	SWP VILL PERSONNEL MAINT	.00	870.10	.00	4500.00	3629.90	19.34	2088.57
58-55-453	SWP UNEMPLOYMENT INSURANC	138.89	533.94	.00	680.00	146.06	78.52	1281.66
58-55-454	SWP WORKER'S COMP INSURAN	.00	.00	.00	1334.00	1334.00	.00	.00
58-55-461	SWP SOCIAL SECURITY	531.24	2108.89	.00	3000.00	891.11	70.30	5062.14
58-55-511	SWP SERVICES, BUILDING	.00	.00	.00	500.00	500.00	.00	.00
58-55-512	SWP SERVICES, EQUIPMT	.00	.00	.00	500.00	500.00	.00	.00
58-55-519	SWP SERVICES, OTHER	.00	.00	.00	33000.00	33000.00	.00	.00
58-55-551	SWP POSTAGE	.00	.00	.00	75.00	75.00	.00	.00
58-55-552	SWP TELEPHONE	.57	55.09	.00	800.00	744.91	6.89	132.23
58-55-553	SWP PUBLISH, ADVERTISING	.00	100.50	.00	400.00	299.50	25.13	241.23
58-55-554	SWP PRINTING, COPYING	.00	150.00	.00	150.00	.00	100.00	360.05
58-55-561	SWP DUES	.00	105.00	.00	120.00	15.00	87.50	252.04
58-55-563	SWP TRAINING	.00	1890.28	.00	1000.00	890.28-	189.03	4537.39
58-55-571	SWP UTILITIES	.00	31.50	.00	150.00	118.50	21.00	75.61
58-55-591	SWP LIABILITY INS	.00	.00	.00	700.00	700.00	.00	.00
58-55-592	SWP GENERAL INS	.00	.00	.00	400.00	400.00	.00	.00
58-55-593	SWP RENTALS	618.00	618.00	.00	1000.00	382.00	61.80	1483.43
58-55-611	SWP SUPPLIES, BUILDING	.00	.00	.00	100.00	100.00	.00	.00
58-55-612	SWP SUPPLIES, EQUIPMT	.00	1647.18	.00	3500.00	1852.82	47.06	3953.86
58-55-619	SWP SUPPLIES, OTHER	.00	20.99	.00	300.00	279.01	7.00	50.38
58-55-651	SWP OFFICE SUPPLIES	.00	.00	.00	75.00	75.00	.00	.00
58-55-652	SWP OPERATING SUPPLIES	.00	104.47	.00	300.00	195.53	34.82	250.76
58-55-656	SWP CHEMICALS	1334.12	4171.83	.00	5000.00	828.17	83.44	10013.99
58-55-657	SWP CONCESSION SUPPLIES	1162.15	6429.88	.00	6500.00	70.12	98.92	15434.18

G/L ACCT NUMBER	TITLE	REVENUE / M-T-D	EXPENSE Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
58-55-659	SWP OTHER GEN SUPPLIES	.00	.00	.00	100.00	100.00	.00	.00
58-55-955	SWP PASS REFUNDS	.00	.00	.00	150.00	150.00	.00	.00
	** TOTAL EXPENSE	10729.23	45534.49	.00	97334.00	51799.51	46.78	109300.26
	** FUND 58	8115.98-	2784.61-					
EXPENSE TOTAL		10729.23	45534.49	.00	97334.00	51799.51	46.78	
REVENUE TOTAL		2613.25	42749.88	.00	97340.00	54590.12	43.91	

G/L ACCT NUMBER	TITLE	REVENUE / EXPENSE M-T-D	Y-T-D	ENCUMBERED	FISCAL BUDGET	UNENCUMB BALANCE	% USED	ESTIMATED ACTUALS
60-00-381	REVENUE BOND INTEREST	.00	44.92	.00	.00	44.92-	.00	107.82
	** TOTAL REVENUE	.00	44.92	.00	.00	44.92-	.00	107.82
EXPENSES								
	** TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.00
	** FUND 60	.00	44.92					
EXPENSE TOTAL		.00	.00	.00	.00	.00	.00	
REVENUE TOTAL		.00	44.92	.00	.00	44.92-	.00	

VILLAGE PRESIDENT
Ray Danford

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Rita Baker
Charlie Mattern
Kevin Groth
Corby Valentine
Steve Smith
Tony Miller

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

Finance Committee Meeting
(Finance/Industrial Park/Economic Development/Budget)
Smith/Groth/Valentine
Wednesday, July 30, 2008 at 5:30 p.m.

VILLAGE ADMINISTRATOR
Dennis Herzing

VILLAGE TREASURER
Bryan A. Vogel

PUBLIC WORKS DIRECTOR
Ronald Dintelmann

POLICE CHIEF
Melvin E. Woodruff, Jr.

VILLAGE ATTORNEY
Stephen R. Wigginton

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 5:31 p.m. Those in attendance were Chairperson Steve Smith, Trustee Corby Valentine, Trustee Kevin Groth, Mayor Ray Danford, Treasurer Bryan Vogel, Finance Clerk Debbie Pierce, Village Administrator Dennis Herzing and Office Manager Julie Polson.

A. REVIEW OF WARRANT LIST: The Board Lists and Warrant List were reviewed by the committee. Corby asked about the voided AT&T check and if the amount of the payphone was \$476.15. Julie told him the payphone only cost \$53.80 per month and that amount was incorrectly included in the payment. Steve asked about the amount paid to Jack's Car Wash and was told the police buy up a large amount of tokens to wash their cars. Steve also questioned the postage in the amount of \$800 on the warrant list and Debbie advised that is for the bulk mailings on the utility bills.

Trustee Corby Valentine motioned to recommend to the full Board approval of the Warrant List in the amount of \$26,338.58 and Trustee Steve Smith seconded the motion. All voting aye, the motion carried.

B. REVIEW OF INVESTMENTS: Treasurer Vogel advised we have three cd's coming due October 3, 2008. He said there is talk about the interest rates being raised by the end of the year.

C. INCOME STATEMENT: Steve asked where the industrial park sales are being reported and Dennis advised 01-00-394. The Phillips Kiln closing should be scheduled in the near future. Steve also asked about the street salaries and Debbie advised she needs to move the figures around. Steve also asked where the \$25,000 grant was for the pool? Dennis advised it should be under 58-00-399. If you add the total for each department in the Last year YTD column, they do not add up to \$65,927.28. They are off exactly \$25,000. Debbie will check with Locis to see what the problem is.

D. OLD BUSINESS:

1. Approval of 7/1/08 minutes: *Trustee Corby Valentine motioned to accept the July 1, 2008 minutes and Trustee Steve Smith seconded the motion. All voting aye, the motion carried.*

2. Health Insurance Renewal: This was discussed by the Committee as a Whole meeting on Monday, July 28, 2008. Another Committee as a Whole meeting has been set up to meet with the employees on Monday, August 11, 2008 at 7:00 p.m.

3. Attorney's invoices: No new invoices received by the meeting.

4. Alternative payment method for utilities: Jane compiled a report from the E-Pay survey sent out to customers on their utility bill. 98% did not respond or were not interested. Jane further investigated the direct debit module offered by Locis which is offered at a cost of \$1,000 for the module and \$16.00 per month. This program allows the ability to automatically debit a bank account or credit card for the utility bills. If we use Citizens, they would charge a bank fee of \$100 per month up to 300 transactions. The ACH service would be performed one time per month. Regions Bank terms were much more complicated with a \$100 implementation fee, a \$25.00 monthly maintenance fee, a per batch transaction of \$6.00, a per transaction fee, etc. Since this would be set up under a separate account, Debbie said it would be easier for her to reconcile. We need to determine if the banks are going to charge the customers a fee when using this service. One thing to keep in mind is the late charge revenue will decrease if this service is used. The committee felt an article in the paper and survey on the bill would be appropriate to gauge interest. Jane said she gets many requests for this service.

5. Recycling options: The committee had directed this be addressed in the Water/Sewer committee. Dennis advised he and Julie met with Waste Management on Tuesday. Basically, if we had curbside recycling, the cost would be \$6.50 per month on a weekly basis and \$5.00 per month for an every other week pickup basis. Dan Hannah of Waste Management said these numbers are based on this being a mandatory program. Dennis said he talked to Dan briefly about a central location program. It can be done, the biggest question is how do you maintain it without it becoming a place for residents to drop off non-recycling materials. Dennis will look into that program some more.

Trustee Corby Valentine motioned to enter into Executive Session at 6:15 p.m. and Trustee Kevin Groth seconded the motion. All voting aye, motion carried.

**EXECUTIVE SESSION
6:15 P.M.**

Trustee Corby Valentine motioned to end Executive Session at 6:27 p.m. and Trustee Kevin Groth seconded the motion. All voting aye, the motion carried.

**EXECUTIVE SESSION ENDED
6:27 P.M.**

Trustee Corby Valentine motioned to reconvene the Finance Committee meeting at 6:28 p.m. and Trustee Kevin Groth seconded the motion. All voting aye, the motion carried.

6. Sprint bill: Dennis has talked to Ron about controlling the costs. Ron said to have men on call in the evening, on weekends and holidays becomes very expensive and that is one reason why they have the cellphones. Corby said we need to write a policy where the employee agrees to use his minutes responsibly. Dennis said we need to have a plan which includes reasonable minutes. If the employee exceeds that allotment, they will be billed for the extra usage. Dennis will come up with a policy and bring it back to this committee before it is implemented.

E. NEW BUSINESS:

F. GENERAL CONCERNS: Steve briefly discussed doing an economic study of the Village's top ten utility users/employers.

G. PUBLIC PARTICIPATION: None.

H. ADJOURN: *Trustee Corby Valentine motioned to adjourn the meeting and Trustee Kevin Groth seconded the motion. All voting aye, the motion carried.*



Julie Polson
Office Manager

Audit Prices

Allison Knapp & Siekman: Begin audit in October, 2008 and issue their report no later than December 31, 2008 if all records are available for review.

2008	\$12,900 + \$950 for TIF Report or \$13,850
2009	\$13,600 + \$1,100 for TIF Report or \$14,700
2010	\$14,500 + \$1,200 for TIF Report or \$15,700

Diel Ferguson: Interim Work State Date: 8/25/08, final audit work start date 9/1/08; completion date 10/31/08

2008	\$13,900 + \$400 for Comptroller's Report + \$600 for TIF Report or \$14,900
2009	\$14,875 + \$425 for Comptroller's Report + \$650 for TIF Report or \$15,950
2010	\$15,950 + \$450 for Comptroller's Report + \$700 for TIF Report or \$17,100

C. J. Schlosser: Begin not later than October, 2008 and finish not later than November, 2008.

2008	\$8,400
2009	\$8,600
2010	\$8,850



**ALLISON KNAPP &
SIEKMANN, LTD.**

CERTIFIED PUBLIC ACCOUNTANTS

Henry C. Siekmann, CPA
Larry M. Rose, CPA
Richard E. Reno, CPA
Annette M. Hipkiss, CPA
Dean S. Salvatore, CPA
Michael J. Bress, CPA
Andrea N. Suhre, CPA
Jennifer L. Webb, CPA

August 5, 2008

Honorable Mayor and Village Trustees
Village of Freeburg
14 Southgate Center
Freeburg, Illinois 62243

Re: Audit Proposal

Gentlemen:

We are pleased to present the following information about our firm and our proposal to audit the financial statements of the Village of Freeburg.

Allison Knapp & Siekmann, Ltd. was founded over fifty years ago and has an office in Copper Bend Centre in Belleville, Illinois and another in Bethalto, Illinois. The firm's personnel consists of five partners, additional professional staff of six (two of which are CPA's), and five clerical employees. We are members of the American Institute of CPA's, the Illinois and Missouri Societies of CPA's, the Government Finance Officers Association, the Association of Government Accountants, and we are licensed in Illinois and Missouri. In addition, we are enrolled in the AICPA Practice Companies Practice Section (PCPS) peer review program.

Our firm has an extensive background in governmental accounting and auditing. We serve approximately fifty governmental clients, and provide for them a wide range of accounting, auditing, and management services.

A list of our current municipal clients includes:

Contact Person

City of O'Fallon	Dean Rich, Finance Director	(618) 624-4500
Village of Cahokia	Betty Sharp, Budget Director	(618) 332-4255
Village of Millstadt	Tracy Holmes, Treasurer	(618) 476-1514

2810 Frank Scott Parkway West, Ste. 704
Belleville, Illinois 62223-5007
(618) 233-2641 (618) 397-9300 FAX (618) 233-6334

P.O. Box 165 • 120 Mill Street
Bethalto, Illinois 62010-0165
(618) 377-2171 FAX (618) 377-2173

Dean Salvatore will serve as engagement partner. We have one or two other staff members who may assist with the fieldwork. Annette Hipkiss will be the review partner.

All partners and professional staff are required to maintain a minimum number of continuing professional education hours to maintain certification. Our firm participates in weekly staff training, as well as attends special programs.

Our firm received a clean report in the most recent peer review of our practice conducted by another accounting firm under the auspices of the American Institute of CPA's. We are qualified to conduct peer reviews under this program and have conducted in excess of seventy-five such engagements. We believe our involvement in this program is testimony to our dedication to adherence to the highest professional standards. See the attached copy of our current report.

We are pleased to confirm our understanding of the services we are to provide for Village of Freeburg for the year ended March 31, 2008. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the entity's basic financial statements, of Village of Freeburg, Illinois as of and for the year ended March 31, 2008. The following supplementary information accompanying the basic financial statements is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U. S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with U. S. generally accepted auditing standards and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions. If our opinions on the financial statements are other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. You are also responsible for all management decisions and functions; for designating an individual with suitable skill, knowledge, or experience to oversee our financial statement preparation services and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for making all financial records and related information available to us. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Village of Freeburg and the respective changes in financial position and where applicable, cash flows, in conformity with U. S. generally accepted accounting principles.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud or illegal acts affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, or violations of contracts or grant agreements that we may report.

As part of the audit, we will prepare a draft of your financial statements. You will be required to review and approve those financial statements prior to their issuance and have responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We

will request written representations from your attorneys as part of the engagement, and they may bill the organization for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Controls

In planning and performing our audits, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing our opinions on Village of Freeburg's financial statements.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform the governing body or audit committee of any matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Audit Procedures - Compliance

Identifying and ensuring that the Village of Freeburg complies with laws, regulations, contracts, and agreements is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Village of Freeburg's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion of overall compliance and will not express such an opinion.

Audit Administration, Fees and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We expect to begin our audit in October 2008 and issue our report no later than December 31, 2008, if all records are available for review by the date above and no contingency exists, which has not been answered. Due to the timing of the proposals, we would need to obtain an extension from the Illinois Comptroller's Office for the filing of the Village of Freeburg's Annual Financial Report, which is normally due 180 days after the end of your fiscal year.

Our fees include preparation of the following items:

1. Annual financial report for the State of Illinois
2. Management letter, reporting internal control related items as well as other financial information and recommendations for improvement, as needed.

Our fees for these services will be based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, typing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our fee estimates are based on anticipated cooperation from your personnel and the assumption that unexpected

circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered as work progresses and are payable on presentation. Based on our preliminary estimates for the fiscal years below, our fees should not exceed the following:

	Years Ended March 31,		
	2008	2009	2010
Village Examination	\$ 12,900	\$ 13,600	\$ 14,500
TIF Report (if applicable)	950	1,100	1,200

Our proposal does not include additional audit or compliance procedures that would be required if the Village had expended \$500,000 or more of federal award funds. If this situation would arise in future years, we would be happy to estimate the cost of the additional audit requirements.

We appreciate the opportunity to be of service to the Village of Freeburg and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

ALLISON KNAPP & SIEKMANN, LTD.
 Certified Public Accountants



Dean S. Salvatore

RESPONSE:

This letter correctly sets forth the understanding of the Village of Freeburg for the three year period beginning March 31, 2008.

Signature: _____

Title: _____

Date: _____

Richard W.
Phillips,
CPA

January 11, 2006

To the Shareholders
Allison, Knapp, & Siekmann, Ltd.

I have reviewed the system of quality control for the accounting and auditing practice of Allison, Knapp, & Siekmann, Ltd. (the firm) in effect for the year ended November 30, 2005. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on my review.

My review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During my review, I read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on my assessments, I selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, audits of Employee Benefit Plans and engagements performed under *Government Auditing Standards*. Prior to concluding the review, I reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of my review. I believe that the procedures I performed provide a reasonable basis for my opinion.

In performing my review, I obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, I tested compliance with the firm's quality control policies and procedures to the extent I considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. My review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projections of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In my opinion, the system of quality control for the accounting and auditing practice of Allison, Knapp, & Siekmann, Ltd. in effect for the year ended November 30, 2005, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



Richard W. Phillips, CPA

SECTION VI. - PROPOSAL FORM
ANNUAL AUDIT FOR THE VILLAGE OF FREEBURG, ILLINOIS
(Please attach to the front of your proposal)

To: Dennis Herzing, Village Administrator
14 Southgate Center
Freeburg, IL 62243

Date: July 10, 2008

I/We the undersigned having carefully examined the Notice for Proposal, Specifications and Instructions dated July 10, 2008, hereby submit the following proposal for providing auditing services and a municipal audit for the Village of Freeburg, Illinois.

FEES AND CHARGES:

Auditing and Management Letter Fee:

Fiscal Year 2007 - 2008	<u>12,900</u>
Fiscal Year 2008 - 2009	<u>13,600</u>
Fiscal Year 2009 - 2010	<u>14,500</u>

TOTAL FOR THREE YEARS: 41,000

Hourly Fee (for unspecified services): _____

\$ 75 Junior
\$ 100 Senior
\$ 125 Principal

REFERENCES:

List below at least three municipalities for which your firm as performed an annual audit within the last four years. Include the name and address of the local government and the name and telephone number of a contact person. Please place any other references within your audit proposal. (Include at least one sample copy of an audit performed for one of the referenced municipalities). See below.

1. Village of Cahokia c/o Betty Sharp (618) 332-4255
103 Main Street
Cahokia, IL 62206

2. Village of Millstadt c/o Tracy Holmes (618) 476-1514
111 West Laurel
Millstadt, IL 62260

3. City of O'Fallon c/o Dean Rich (618) 624-4500
255 South Lincoln
O'Fallon, IL 62269

In view of client confidentiality, we would be happy to provide a sample copy of an audit once our firm has been selected. _____

PERFORMANCE SCHEDULE

Start Date: Not later than October 15, 2008

Completion Date: Not later than December 31, 2008

Audits shall be completed 120 days from the starting date.

SPECIAL CONDITIONS:

If any special condition or exceptions to the specifications or instructions are requested, they should be noted in the following space, including under what circumstances additional fees would be billed for the audit.

Due to the timing of the proposal, we would need to obtain an
extension from the Illinois Comptroller's Office for the filing of
the Village's Annual Financial Report.

VALIDATION:

FIRM: Name Allison Knapp & Siekmann, Ltd.

Address 2810 Frank Scott Parkway West, Suite 704

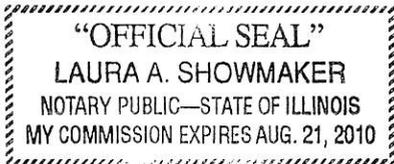
Belleville, Illinois 62223

BY: *Dea S. Falvato*
(Firm's Corporate Signature)

ATTEST: *Sandy M. Rosen, Sec.*
(Secretary's Signature)

(SEAL)

Laura A. Showmaker



August 7, 2008

Dennis Herzing, Village Administrator
Village of Freeburg
Freeburg Municipal Center
14 Southgate Center
Freeburg, IL 62243

Diel & Forguson Financial Group, [Financial Consulting CPA Services], is pleased to present this proposal to the Village of Freeburg regarding audit services for your governmental entity.

First, and most importantly, our goal is to provide you with professional services to be done in a confidential, efficient and timely manner. We intend to accomplish this work with your best interest in mind and we want you to know that we are here for you should any questions arise about our services. We believe that good communication is critical to the success of our relationship.

We look at this relationship, as a valuable tool to help your governmental entity become more financially successful. This increased success will give you the ability to provide even better services to your residents.

DIEL & FORGUSON FINANCIAL GROUP

We are a young and vigorous firm of certified public accountants, business consultants and financial advisors. Our operations are regional in scope, with clients primarily throughout Missouri and Illinois. We have multi-state capabilities since many of our clients reside or work in other states.

Our clients represent nearly all facets of the economic spectrum. Through them we have become closely identified with many fields and we are now recognized as having expertise in those industries. Regardless of size, each client receives personalized service that is the hallmark of our office.

Diel & Forguson, LLC, is a member of the American Institute of Certified Public Accountants, the Illinois Certified Public Accountant Society, and the Missouri Society of Certified Public Accountants. The last peer review was performed for the year ended March 31, 2007. A copy of the reviewer's unqualified opinion has been included.

IN AFFILIATION WITH



DIEL & FORGUSON FINANCIAL GROUP
[FINANCIAL • CONSULTING • CPA SERVICES]

SERVICE PHILOSOPHY

Our philosophy of personalized service means, among other things, that the accounting services for you will be under the supervision of Mr. Kenneth R. Diel, CPA/PFS, CVA, an accounting specialist and business consultant, Ms. Margot Holt, CPA, an audit and accounting specialist and Mr. Michael Brokering, CPA, CVA, an audit and accounting specialist.

Specialized bios of the above-mentioned professionals are found in the "Resume" section of this proposal.

Whenever possible, we will be utilizing your personnel in order to keep our chargeable time (and billings) to a minimum. This will be accomplished with the least disruption possible.

AUDITING AND ACCOUNTING SERVICES

Auditing and accounting services are primarily the examination of financial statements, and our opinion as independent accountants on the fairness of the presentation of the financial position and operating results. We use a constructive approach in accounting services. For example, as a result of acquiring intimate knowledge of clients' financial and administrative problems, we often recommend improvements for more efficient operation, stronger financial structure and improved accounting and administrative controls. Our philosophy and practice is to blend the technical, the practical and the business approach in each engagement.

MANAGEMENT ADVISORY SERVICES

Experienced consultants in our management advisory services (MAS) have the depth of knowledge necessary to serve clients in a wide range of functional areas, such as accounting systems, data processing, financial controls, organization and personnel, and market and economic feasibility studies. Continuing Education Programs keep our staff abreast of all the latest developments in this vital area. Our purpose is to help clients solve their management problems. The scope of the consulting engagement is determined in large measure by the client, and depends partially on the extent of the participation by the client's personnel. Our aim is to provide "know-how", not manpower.

In-house seminars, presented by our professional staff, and other professionals, offer clients an opportunity to explore the many facets of the complex, ever-changing world of business. Seminars of special interest are offered to acquaint clients' officers and personnel with the new techniques, interpretations and regulations that affect their operations.

TAX SERVICES

Governmental tax services include the preparation of Federal and State payroll tax returns. We will be available to work with your personnel to resolve any tax controversies; this includes representation before the Internal Revenue Service, if necessary.

COMPUTER TECHNOLOGY

Within the last decade, mathematical analysis techniques have been used to help solve financial and business problems. Our auditing, accounting, tax and management advisory services personnel all apply these techniques for the benefit of clients. Through the effective use of computer programs, they are able to show clients the possible results of alternative courses of action, as well as the probability of achieving expected results under varying circumstances. We constantly seek new applications of these techniques to keep pace with rapid technological and economic changes.

SUMMARY

Diel & Ferguson Financial Group recognizes that its most important product is prompt and effective service of the highest quality. All our efforts are directed toward achieving that aim. We believe we can serve the Village of Freeburg to your complete satisfaction. The highest level of skills available in our firm will be brought to bear on the servicing of your proposed audit services.

Our fees for services are based on actual hours worked at our standard rates. The rates vary based on the level of experience of the personnel required. We bill monthly or as services are rendered, and our invoices will be due on presentation. A schedule of our current fees is included at the end of this proposal.

We appreciate this opportunity to present our firm for your consideration, and would be pleased to furnish additional information or meet with you to discuss it further.

Very truly yours,

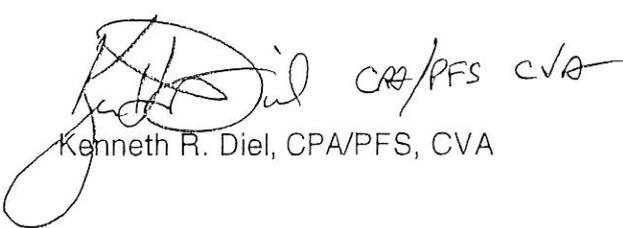
 CRA/PFS CVA
Kenneth R. Diel, CPA/PFS, CVA

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Section I	Resumes of Key Personnel
Section II	List of Governmental Clients
Section III	Peer Review Letter
Section IV	Fee Schedule
Appendix A	Sample Audit (Village of Marissa)

SECTION I

RESUMES

KENNETH R. DIEL, CPA/PFS, CVA

Ken Diel is a financial and accounting specialist and member of the public accounting firm of Diel & Ferguson, L.L.C. Mr. Diel has been involved in numerous projects for his clients that are outside the "normal" auditing and taxation areas, including mergers and acquisitions, business valuations, projections, financing, and investment management. The public accounting career of Mr. Diel began in 1969 with one of the five largest international public accounting firms, PriceWaterhouseCoopers. Mr. Diel spent two years as controller for a large wholesale distributor of building supplies, where he was responsible for complete corporate accounting functions.

Mr. Diel returned to public accounting in 1979 with the formation of his own firm.

His experience includes:

Accounting and Auditing:

- residential and commercial construction
- real estate development
- personal service organizations
- non-profit organizations
- manufacturing
- retail
- governmental organizations

Consulting:

- involvement with numerous business sales and acquisitions
- corporate organization structures
- comprehensive accounting systems
- development of management financial information systems
- development of computer networks
- tax and estate planning
- business succession planning

Business valuations:

- performed business valuations for sales, gifts, estate and other specific purposes

Investment management:

- design asset management

BUSINESS OWNERSHIPS:

Diel and Ferguson, LLC Certified Public Accountants and Consultants
Strategic Business Solutions, Inc. Computer consulting, networks and software
Pension Administration Services, Inc. Pension, profit sharing, 401k and cafeteria plan design and administration
Professional Investment Management Services, LLC a registered investment adviser firm

PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS:

American Institute of Certified Public Accountants
Illinois Society of Certified Public Accountants
Missouri Society of Certified Public Accountants
National Association of Certified Valuation Analysts

CERTIFICATES:

Certified Public Accountant certificates from the State Boards in Illinois and Missouri
Certified Valuation Analyst from the National Association of Certified Valuation Analysts
Personal Financial Specialist accreditation
License to practice as a Certified Public Accountant from Illinois and Missouri.
License for Series 7 and Series 65 from the National Association of Securities Dealers
Bachelor of Science Degree, Accounting, Southern Illinois University, Edwardsville

AWARDS:

St. Louis Business Journal - Above and Beyond Award - 2003
O'Fallon Chamber of Commerce - Community Service Award - 2003
Illinois CPA Society Public Service Award - 2001
Sam Walton Business Leader Award - 1999
O'Fallon Chamber of Commerce Business Leader of the Year - 1994
Hoyleton Children's Home Foundation Community Service Award - 1991
The Bronze Star Medal from U.S. Army, dated September 21, 1971

COMMUNITY SERVICE:

Southwestern Illinois College Foundation
Past Board of Directors
Friends of Scott
Past Board of Directors and Treasurer
YMCA of Southwest Illinois
Past Board of Directors, President and Treasurer
O'Fallon Township High School Foundation
Past Board of Directors and Treasurer
Rotary Club of O'Fallon
Member
Past Board of Directors, President and Vice-President
Chamber of Commerce of O'Fallon
Current President
Past Vice-President
Member and Board of Directors
Rotary International Foundation
Rotary District 6510 Treasurer
Past District Foundation Chairman
O'Fallon Homecoming Association
Past Treasurer
United Way
Board of Directors

MARGARET MIDDLETON HOLT, CPA

EXPERIENCE:

Margot Middleton Holt is a principal with the firm of Diel & Forguson, L.L.C. She provides in-depth knowledge of planning, supervising and reviewing audits, preparing financial statements and management reports. Her areas of specialization include the audits of corporate organizations, nonprofit organizations, and governmental agencies. Other aspects of her position include documenting and analyzing internal controls, observing and conducting physical inventories, and supervising and evaluating staff.

Ms. Middleton Holt is also responsible for performing business valuations, projections, reviews, and compilations of individuals, proprietorships, partnerships and corporations. Ms. Middleton Holt's clients value the expertise, confidence, experience and excellent communication skills she brings to all engagements.

Ms. Middleton Holt's career in the field of accounting began in St. Louis at PriceWaterhouseCoopers, one of the nation's five largest international public accounting firms. Her position there was Staff Auditor, working with a diverse client base that included non-profit, health care and financial service companies.

PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS:

American Institute of Certified Public Accountants

CERTIFICATES:

Certified Public Accountant certificate from the State Board in Illinois.

Bachelor of Science Degree, Accountancy, University of Illinois, Urbana-Champaign

COMMUNITY SERVICE:

Southwestern Illinois College Foundation
Treasurer

Southwestern Illinois Tourism and Convention Bureau
(Past Secretary/Treasurer)
(Past Board of Directors)

Junior Achievement of Mississippi Valley, Inc.
Project Business -- teaching students about business and personal economics at local middle schools.

MICHAEL BROKERING, CPA, CVA

EXPERIENCE:

Michael Brokering is a principal with the firm of Diel & Ferguson, L.L.C. He is experienced in performing all phases of financial statement audits, reviews and compilations. His areas of specialization include corporate organizations, not-for-profit entities and employee benefit plans. In addition, Mr. Brokering has been involved in numerous consulting projects for his clients, including on-site controllership, business valuations, projections and forecasts, and financing. He also supervises the accounting services and advanced payroll services staff.

Mr. Brokering's career in the field of accounting began at BKD, LLP in St. Louis. In his seven years there, he rose through the ranks, starting as a member of the Audit Staff and ending up as an Audit Manager.

PROFESSIONAL ORGANIZATIONS AND AFFILIATIONS:

American Institute of Certified Public Accountants

Missouri Society of Certified Public Accountants

National Association of Certified Valuation Analysts

CERTIFICATES:

Certified Public Accountant licensed certificate from State Board in Missouri

Certified Public Accountant registered certificate from State Board in Illinois

Bachelor of Science Degree, Accounting, Southern Illinois University
Edwardsville

Certified Valuation Analyst from the National Association of Certified
Valuation Analysts

SECTION II

LIST OF GOVERNMENTAL CLIENTS

NAME

STATUS

Village of Marissa

Contact: Mayor Steuart McClintoch
(618) 295-2351

Current audit client

St. Clair County Soil & Water Conservation District

Contact: Don Beisiegel, Chairman, Board of Directors
(618) 233-5583

Current review client
(last audit performed
in 2004)

O'Fallon-Shiloh-Caseyville Fire Protection District

Contact: Jerome Gass, Treasurer
(618) 632-4204

Current audit client

SECTION III

PEER REVIEW LETTER

To the Member
Diel & Ferguson, L.L.C.

We have reviewed the system of quality control for the accounting and auditing practice of Diel & Ferguson, L.L.C. in effect for the year ended March 31, 2007. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Diel & Ferguson, L.L.C. in effect for the year ended March 31, 2007, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

UHY LLP

St. Louis, Missouri
September 24, 2007

SECTION IV
FEE SCHEDULE

Village of Freeburg

Professional Fees

	<u>FY 2007-08</u>	<u>FY 2008-09</u>	<u>FY 2009-10</u>
Auditing Services	\$ 13,900	\$ 14,875	\$ 15,950
Comptroller's Report	\$ 400	\$ 425	\$ 450
TIF Compliance Report	\$ 600	\$ 650	\$ 700
Total Fee	\$ <u>14,900</u>	\$ <u>15,950</u>	\$ <u>17,100</u>

Schedule of Rates for Additional Professional Services

Ken Diel	\$ 200 per hour
Margaret Middleton Holt	\$ 105 per hour
Michael Brokering	\$ 105 per hour
Staff Accountants	\$ 80 per hour

Anticipated Performance Schedule

Interim Work Start Date: August 25, 2008

Final Audit Work Start Date: September 1, 2008

Completion Date: October 31, 2008

Estimated Number of Hours to Complete Work: 200-225 hours

The above fees assume no significant changes in your operations or accounting requirements.

As a matter of policy, we return all phone calls within 24 hours. We do not charge for "quick" phone calls of ten minutes or less.

A formal engagement letter will be forwarded upon your acceptance of this proposal.

Accepted and agreed to:

By: _____

Title: _____

Date: _____



**PROPOSAL FOR AUDIT
SERVICES TO BE RENDERED TO**

**VILLAGE OF FREEBURG,
ILLINOIS**

233 East Center Drive
P.O. Box 416
Alton, Illinois 62002
(618) 465-7717 St. Louis (314) 355-2586
Fax (618) 465-7710



One Westbury Drive
Suite 420
St. Charles, Missouri 63301-2567
(636) 723-7611 St. Louis (636) 947-1008
Fax (636) 947-4558

Dennis Herzing

From: "Kevin Tepen" <KTepen@cjsco.com>
To: "Herzing, Dennis" <herzing@freeburg.com>
Sent: Friday, August 08, 2008 5:56 PM
Attach: freeburg-001.PDF

Dennis,

I put together a proposal pretty quickly to be able to get it in. I am out of town at an audit next week or I would have sent Monday. If you need any additional information, please let me know and I will get back in touch. Sorry for the late contact, but I just assumed we would not have been able to meet your timing or some of the requests in the RFP. I attached cost data and your proposal form on the back. Have a good weekend.

Kevin J. Tepen
C.J. Schlosser & Company, L.L.C.
233 East Center Drive
Alton, IL 62002
(618) 465-7717

8/11/2008



C. J. SCHLOSSER
& COMPANY, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

J. Terry Dooling
David L. Kamler
David M. Bartosiak
Cindy A. Tefteller
Kevin J. Tepen

August 10, 2008

Dennis Herzing, Village Administrator
14 Southgate Center
Freeburg, Illinois 62243

C. J. Schlosser & Company, L.L.C. is pleased to submit this proposal to perform the annual audit of the Village of Freeburg, Illinois. Our proposal is comprised of information related to our Firm and the proposed services and is organized as follows:

Section I - Firm Background and Experience

Section II - Scope of Work

Section III - Approach and Timing of Audit

Section IV - Resumes

Section V - Representative Listing of Clients

Section VI - Quality Control Program Report

The partner in charge of all governmental audits is Kevin J. Tepen and any questions may be directed to him in relation to the proposal. Mr. Tepen is authorized to submit the proposal and execute the service agreement.

We appreciate having the opportunity to submit this proposal and will be pleased to answer any questions you may have regarding our proposal or our qualifications.

Yours very truly,

C. J. Schlosser & Company, L.L.C.

C. J. Schlosser & Company, L.L.C.

233 East Center Drive
P.O. Box 416
Alton, Illinois 62002
(618) 465-7717 St. Louis (314) 355-2586
Fax (618) 465-7710



One Westbury Drive
Suite 420
St. Charles, Missouri 63301-2567
(636) 723-7611 St. Louis (636) 947-1008
Fax (636) 947-4558

SECTION I – FIRM BACKGROUND AND EXPERIENCE

C.J. Schlosser & Company, L.L.C. is a firm of Certified Public Accountants that offers a wide range of accounting services including: auditing, data processing, taxation and general consulting and bookkeeping services. Our Firm maintains offices in Alton, Illinois and in St. Charles, Missouri. Our Firm currently employs a total of nineteen people, seven of whom are Certified Public Accountants, and is licensed to practice in both states by the respective State Boards.

The five partners of the Firm each specialize in different accounting areas with overlapping knowledge of the other accounting specialties. This provides a broad base of experience and knowledge that can be shared amongst the partners and accounting staff. We believe we are unique in this respect among local accounting firms and can offer our clients the best in expertise at the most competitive of fee structures.

Our Firm stresses a constructive approach in performing all of our services and maintains uniformly high standards of quality in every area of our practice. C.J. Schlosser & Company, L.L.C. recently received an unqualified opinion, the highest rating available, from the Quality Control Program administered by the American Institute of Certified Public Accountants. We were extremely pleased to receive this recognition as we have dedicated many hours to the development and implementation of our quality control program.

Since approximately 70% of our practice is concentrated in auditing and related accounting services, all of our professionals have had in-depth experience in accounting and auditing in a variety of industries. In this regard, we attempt to have our managerial personnel specialize in one or two of the broad industrial categories, while allowing assistant accountants to be exposed to as many different areas as possible during their early years of development.

At C.J. Schlosser & Company, L.L.C., we believe that an audit should be a positive experience for our clients; in that they receive more than just a typed report. To this end, we train our accountants to be observant of client procedures and operations, so that we may generate helpful management suggestions as the result of our work. While keeping a professional and objective position, we also encourage our staff to be courteous and friendly. We have found that this will assist in developing a working relationship with our clients that allows for better communication and prevents misunderstandings.

One of the Firm's areas of accounting specialty is the area of governmental accounting. We currently provide services to many different governmental entities. By performing services to such a wide array of governmental units, we feel that our general knowledge of this field is unequaled by any other accounting firm in our area.

It is our belief that there are certain factors that make us especially qualified to serve your entity:

1. The large number of existing audits of large to small governmental units that we currently perform provides a broad base of governmental accounting knowledge.
2. Our experience in working with and providing assistance in developing budgets.
3. We have extensive experience in auditing federal and state grants, preparing expenditure reports, and preparing the required federal grant reporting package or any other type of required compliance reports.
4. We stress the importance of utilizing your personnel, to the extent possible and consistent with your desires, as a means of reducing the cost of services to you.
5. We have experience in working with a wide variety of computer systems and general ledger packages.
6. We provide a variety of general accounting services, such as monthly bank reconciliations and monthly financial statement preparation.

Our Firm also stresses the importance of keeping current on all new proposed accounting pronouncements and providing continuing education to the members of our staff to be able to provide a service that provides in-sight for the client and is technically correct in an area of accounting that is continually instituting changes in the generally accepted methodology. Our Firm meets the continuing education requirements, the peer review requirements and is independent in respect to performing audit services for the Village.

Our Firm or members of the Firm belong to the following professional and governmental organizations:

- American Institute of Certified Public Accountants
- AICPA Division of CPA Firms – Private Companies Practice Section
- Illinois Society of Certified Public Accountants
- Missouri Society of Certified Public Accountants
- Government Finance Officers Association
- Illinois Government Finance Officers Association
- National Association of Certified Valuation Analysts

SECTION II – SCOPE OF WORK

We will audit the financial statements of the Village of Freeburg, Illinois (Village) as of and for the years ended March 31, 2008, 2009 and 2010.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America.

Our audit will include reviewing the internal controls of the Village and testing to determine if the controls are being implemented as planned. We will confirm certain revenues of the Village to determine the accuracy and completeness of revenues. We will test other transactions related the payroll and expenditure cycles to check for proper controls and approvals and validity of expenditures. We will perform auditing procedures on material balances and activity to determine that the financial statements of the Village are presented fairly. We will apply analytical procedures to the information to determine if additional audit work in specific areas needs to be performed. We will also require copies of any agreements that are material in nature. We will also perform other tests of the accounting records of the Village and other procedures we consider necessary to enable us to express an unqualified opinion that the financial statements are fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

An audit will also include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. However, because of the concept of reasonable assurance and because we will not perform a detail examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. We will advise you, however, of any matters of that nature that come to our attention. Our responsibility, as auditors, is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

If necessary, we will issue a management letter or issue a letter informing the Board of significant deficiencies in internal control.

SECTION III – APPROACH AND TIMING OF AUDIT

The audit would be performed using personnel from our Alton office. This office is responsible for the audits of all of our existing governmental clients. All supervisory staff assigned to your audit would have a minimum of six years experience with governmental audits.

We anticipate that the audit of the Village will require approximately one week to perform the fieldwork in addition to several days in our office to prepare the reports. One supervisor and one to two staff accountants with supervision of the engagement partner would perform the audit. We perform numerous audits of governmental agencies. We feel our past experience gives us an advantage in performing audits efficiently and thoroughly. By using our experience, we feel we can provide the best service while controlling the costs to our clients. We also feel that we provide more than the minimum audit requirements by using our knowledge to analyze client procedures and provide suggestions in areas that are either deficient or disorganized.

SECTION IV – RESUMES

All staff to be assigned to the audit would have significant experience in auditing governmental entities. Additionally, all staff would have completed continuing professional education related to governmental accounting as required by Governmental Auditing Standards.

KEVIN J. TEPEN, PARTNER

Mr. Tepen graduated from Illinois State University in August of 1987, having previously passed the CPA examination. Mr. Tepen is a member of the American Institute of Certified Public Accountants, the Illinois Society of Certified Public Accountants, National Association of Certified Valuation Analysts and the Government Finance Officers Association and is licensed to practice in Illinois.

Since joining C.J. Schlosser and Company, L.L.C. in 1987, Mr. Tepen has obtained over twenty years experience in a wide variety of industries including cities, villages, school districts and non-profit organizations. Mr. Tepen is responsible for reviewing and supervising all governmental audits. He is also responsible for reviewing audits of entities that receive federal funds and are subject to the Single Audit Act.

OTHER STAFF TO BE DETERMINED

As in the past we will use qualified individuals to perform the audit of the Village. The staffing will be determined if we are approved and the staffing will be discussed with the Village before the audit work commences.

SECTION V – REPRESENTATIVE LISTING OF CLIENTS

Following is a representative listing of our current governmental clients:

- **Cities, Villages and Townships**
 - City of Collinsville
Tamara Ammann – 346-5200
125 South Center Street, Collinsville, IL 62234

 - City of Belleville
Nancy Boeckman – 233-6810
101 South Illinois Street, Belleville, IL

 - City of Edwardsville
Dennis McCracken – 692-7518
118 Hillsboro Avenue, Edwardsville, IL 62025

 - Village of East Alton
Joe Silkwood – 259-7615
119 West Main Street, East Alton, IL 62024

 - City of Wood River
 - City of Staunton
 - City of Mascoutah
 - City of Lebanon
 - Village of Maryville
 - Village of Glen Carbon
 - Village of St. Jacob
 - Village of Godfrey

- **Special Governmental Entities**
 - Mississippi Valley Public Library District
 - Fosterburg Water District
 - Tri-City Regional Port District
 - Madison County Region II Special Ed District

- **School Districts**
 - Triad Community Unit School District No. 2
 - Highland Community Unit School District No. 5
 - Lewis & Clark Community College District 536

As can be seen above, we provide services to a wide array of large and small governmental units. From the client listing above, we hope that it is apparent that we have significant experience in the governmental field. We would be happy to speak in generalities about the types of information we have audited and prepared in the past for our governmental clients. We encourage prospective clients to talk with our existing clients about the quality of service they are receiving from our Firm.



May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

316 SOUTH CHARTER

MONTICELLO, ILLINOIS 61856

217/762-7717

FAX 217/762-9713

ALAN R. KING

TYSON P. COCAGNE

PHILIP R. BAUER

ANDREW D. THOMAS

HELGA J. TOWLER

WILLIAM R. MOSS

To the Members

C.J. Schlosser & Company, L.L.C.

We have reviewed the system of quality control for the accounting and auditing practice of C.J. Schlosser & Company, L.L.C. (the firm) in effect for the year ended June 30, 2005. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected included, among others, audits of Employee Benefit Plans, and engagements performed under *Government Auditing Standards*. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests; therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of C.J. Schlosser & Company, L.L.C. in effect for the year ended June 30, 2005, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

May, Cocagne & King, P.C.

December 6, 2005

COST DATA

Our fee is based upon our past experience and upon the scope of work to be performed as set forth in Section II of our proposal. In developing our proposed fee, we estimated the expected hours to complete the fieldwork and to prepare the report. We then calculated the proposed fee based on the respective standard charge rates at the various experience levels.

	<u>Quote 1</u>
March 31, 2008	\$ 8,400
March 31, 2009	8,600
March 31, 2010	8,850

These amounts are based on anticipated cooperation from your personnel to provide information and the assumption that unexpected circumstances would not be encountered during the audit.

Our Firm billing rates vary based on the level of experience. Our current rates are \$150 for partners, \$100 for supervisors and \$80 for staff. These hourly rates would be used in computing any additional work outside the scope of the audit agreement.

The above price does not anticipate an audit in accordance with the Single Audit Act and our quoted fee does not include the required related audit work. The Single Audit Act applies when an entity expends more than \$500,000 of federal funds in a fiscal year. If a Single Audit is later determined to be required, the additional work will vary depending on the federal source of revenue. The costs related to any additional work will be discussed with you before we perform any services related to a Single Audit. Single Audits require significant testing of compliance and internal controls related to the purpose and expenditure of federal funds and typically will cost from \$1,500 to \$3,000.

**SECTION VI. - PROPOSAL FORM
ANNUAL AUDIT FOR THE VILLAGE OF FREEBURG, ILLINOIS
(Please attach to the front of your proposal)**

To: Dennis Herzing, Village Administrator
14 Southgate Center
Freeburg, IL 62243

Date: July 10, 2008

I/We the undersigned having carefully examined the Notice for Proposal, Specifications and Instructions dated July 10, 2008, hereby submit the following proposal for providing auditing services and a municipal audit for the Village of Freeburg, Illinois.

FEES AND CHARGES:

Auditing and Management Letter Fee:

Fiscal Year 2007 - 2008	\$ 8400
Fiscal Year 2008 - 2009	\$ 8600
Fiscal Year 2009 - 2010	\$ 8850

TOTAL FOR THREE YEARS: 25,850

Hourly Fee (for unspecified services): _____

\$ 80 Junior
\$ 100 Senior
\$ 150 Principal

REFERENCES:

List below at least three municipalities for which your firm as performed an annual audit within the last four years. Include the name and address of the local government and the name and telephone number of a contact person. Please place any other references within your audit proposal. (Include at least one sample copy of an audit performed for one of the referenced municipalities).

1. See proposal

2. _____

3. _____

PERFORMANCE SCHEDULE

Start Date: Not later than Oct '08

Completion Date: Not later than Nov '08

Audits shall be completed 120 days from the starting date.

SPECIAL CONDITIONS:

If any special condition or exceptions to the specifications or instructions are requested, they should be noted in the following space, including under what circumstances additional fees would be billed for the audit.

Accounting records do not balance and corrections
cannot be resolved by the Village

VALIDATION:

FIRM: Name C. J. Schlosser Company, LLC

Address 233 East Canton Drive

Alton, IL 62002

BY: Kim T. C. J. Schlosser Company LLC
(Firm's Corporate Signature)

ATTEST: _____
(Secretary's Signature)

(SEAL)