

**VILLAGE PRESIDENT**

Seth Speiser

**VILLAGE CLERK**

Jerry Menard

**VILLAGE TRUSTEES**

Ray Matchett, Jr.

Steve Smith

Mike Blaies

Mathew Trout

Dean Pruett

Elizabeth Niebruegge

**VILLAGE OF FREEBURG****FREEBURG MUNICIPAL CENTER**

14 SOUTHGATE CENTER, FREEBURG, IL 62243

PHONE: (618) 539-5545 • FAX: (618) 539-5590

Web Site: www.freeburg.com

October 28, 2013

**NOTICE****VILLAGE ADMINISTRATOR**

Tony Funderburg

**VILLAGE TREASURER**

Bryan A. Vogel

**PUBLIC WORKS DIRECTOR**

John Tolan

**POLICE CHIEF**

Stanley Donald

**VILLAGE ATTORNEY**

Weilmuenster Law Group, P.C

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

**VILLAGE OF FREEBURG**

A Finance Committee Meeting of the Village of Freeburg will be held at the Municipal Center, Executive Board Room, **Wednesday, October 30, 2013, at 5:30 p.m.**

**FINANCE COMMITTEE MEETING AGENDA**

## I. Items to be Reviewed:

A. Review of Board List

B. Review of Investments

C. Income Statement

D. Treasurer's Report

1. Pledged Securities

E. Old Business

1. Approval of October 2, 2013 Minutes

2. Attorney's invoices

3. Sign at Industrial Park

4. Local Debt Recovery Program

5. TIF

6. Auditor contract

7. Website update

8. Health insurance renewal

9. Tax Levy

10. Village of Freeburg Liability Workers' Comp Insurance Renewal

F. New Business

1. Davinroy Contracting Final Payment

G. Public Participation

H. Adjourn

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

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Finance Committee Meeting  
(Finance/Industrial Park/Economic Development/Budget)  
Smith/Niebruegge/Trout  
Wednesday, October 30, 2013 at 5:30 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 5:30 p.m. on Wednesday, October 30, 2013. Those in attendance were Chairperson Steve Smith, Trustee Matt Trout, Mayor Seth Speiser, Trustee Mike Blaies, Trustee Dean Pruet, Public Works Director John Tolan, Village Administrator Tony Funderburg, Finance Clerk Debbie Pierce and Office Manager Julie Polson. Guest present: Mark Davinroy.

*Trustee Matt Trout motioned to amend the agenda in order to hear Mark Davinroy under New Business and Trustee Steve Smith seconded the motion. All voting aye, the motion carried. Tony advised Mark Davinroy is here to talk about his final payment. Trustee Smith talked to Mark Sunday and asked him to put together a list of improvements that he had paid for over and above the \$10,000. After hearing what Mark had paid for, he has no problem paying him the \$10,000. Steve said he voted it down because he was afraid of setting a precedent. Mr. Davinroy stated all of the extra costs he paid for himself. Trustee Trout wanted to make it clear that by voting it down, the Village was not trying to keep any of his money. Mark said the extra work he did comes up to roughly \$19,000. He said he has not asked for any extra money on a \$900,000 project. He also said the IEPA permitting delayed the job from being started by 4 months. Mark never asked for interest on the \$55,000 we held of his money. Public Works Director John Tolan said it is disappointing to him that we are sitting down and rehashing all of this. He said we sat down in a meeting with EWR, Mark and the Village. John said we came to the Village with this and said here is our agreement, pay \$10,000, we are going to take care of the caulk. We sat down and hammered it out and again said he is disappointed because it is back in committee again. John said he has never had a problem with Mark doing the work. Mayor Speiser believes the board's concern was the caulking down the road. This would be a warranty issue and should not affect the payment of the \$10,000.*

*Trustee Matt Trout motioned to recommend to the full Board to pay Davinroy Mechanical Contractors the final payment for the pool renovation in the amount of \$10,000 and Trustee Steve Smith seconded the motion. All voting aye, the motion carried.*

**A. REVIEW OF BOARD LISTS:** The Board Lists were reviewed by the committee. The following expenses were questioned: Matt questioned the tobacco compliance grant and Tony said we had to send that back because Terry was the only officer trained. From now on, we will have at least two trained for that. The fee paid to the State of Illinois was for the late filing of the TIF report. The state has instituted penalties for late filings. WM Nobbe's \$6200 expense was for a new leaf machine.

Finance Committee Minutes  
Wednesday, October 30, 2013  
Page 1 of 3

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

**C. INCOME STATEMENT:** Steve said the state income tax is at 74%, we need to look at the pole lease and also the franchise fees that have come in. We usually get the telecommunications tax in at the end of the month. Matt questioned the temporary salaries and Tony said we will have about \$40,000 in regular salaries that won't be spent which will make up some of that difference. John said we will try to cover the leaf pickup with our regular crew of guys to help with the temporary salaries. Steve asked about sewer services and John confirmed that was our blowers, motor repairs, and said it will go up because the flow chart bit the dust. Steve asked about the \$52,000 deficit in the pool and Tony said there was a budgeted transfer of \$50,000. Steve said that was included in the budget and Tony said the transfer hasn't taken place. Matt brought up the lifeguard salaries and John said we carried another lifeguard to watch over the wading pool. Matt said we need to watch our staffing.

**D. TREASURER'S REPORT:** An updated pledged securities list was provided. Bryan had nothing else to report.

**E. OLD BUSINESS:**

1. Approval of October 2, 2013 Minutes. *Trustee Matt Trout motioned to approve the October 2, 2013 minutes Trustee Steve Smith seconded the motion. All voting aye, the motion carried.*
2. Attorney Invoices: A copy of the August bill was provided to the committee.
3. Sign at Industrial Park: Elizabeth is working on this.
4. Local Debt Recovery Program: We have not heard back from Attorney Manion.
5. TIF: Tony is working with Edward Jones and RW Baird on the refinancing of the TIF notes. He has a meeting set up with Edward Jones on 11/13. Right now, we are almost 5% in interest and we could get under 3% if we refinance. Tony confirmed with both Edward Jones and RW Baird that if we refinance, it will not affect the agreement Mr. Koppeis has signed. He will not be able to reduce his property taxes once we refinance. We have enough money coming in with our property taxes that we won't have to pledge our sales tax. This would bring in at least \$60,000 which would stay in the general fund. We are paying down the bonds pretty quickly. Our credit rating is great so we should get a good interest rate.
6. Auditor contract: Julie said we received two quotes. Our current firm, CJ Schlosser quoted \$9300, \$9450 and \$9575 for the next 3 years. Nichols, Stopp & Vanhoy quoted \$12,500, \$12,750 and \$13,000 for the next 3 years. Julie said we have a very good working relationship with CJ Schlosser.

*Trustee Matt Trout motioned to recommend to the full Board we accept CJ Schlosser's bid for the FY2014 audit in the amount of \$9300; FY2015 audit in the amount of \$9450 and FY2016 audit in the amount of \$9575 and Trustee Steve Smith seconded the motion. All voting aye, the motion carried.*

7. Website update: Tony said there is nothing new on this.

8. Health insurance renewal: Tony advised Brian Jablonski is the agent that the health insurance committee is recommending that we use. He will be at the board meeting on Monday night to answer any questions.
9. Tax Levy: Tony said with 13% you get an extra \$28,000 and should at least get our police fund up to \$60,000. We need a new police car next year. Tony said we need to go enough to justify getting a new police car. He would like to have a plan where we purchase a new car each year. Tony said it is up to the board if they want to go over 4.9%. Tony will recalculate the spreadsheet showing the effect the increases will have on a resident's tax bill.
10. Village of Freeburg Liability/Worker's Compensation Insurance Renewal: A Committee as a Whole meeting has been scheduled for Monday, November 18, 2013 at 6:00 p.m. at which time we will have 3 agents presenting their quotes: Jessica Govic of AG (current company); Susan Jaynes of IML and Brian Kreisler of Warma, Witter, Kreisler and Gregov.

**F. NEW BUSINESS:**

1. Davinroy Contracting Final Payment: See Public Participation above.

**G. PUBLIC PARTICIPATION:** None.

**H. ADJOURN:** *Trustee Matt Trout motioned to adjourn the meeting at 6:18 p.m. and Trustee Steve Smith seconded the motion. All voting aye, the motion carried.*



Julie Polson  
Office Manager

Finance Committee Meeting  
Wednesday, October 2, 2013  
Review of Board Lists

Review of Board List:

Board List - MFT:	\$ 4,094.74
Board List - General:	<u>\$ 1,102,127.51</u>
Total Board List:	<u>\$ 1,106,222.24</u>

SYS DATE: 10/02/13  
 FROM: 09/02/13

Village of Freeburg  
 A / P B O A R D L I S T  
 REGISTER # 265  
 Wednesday October 2, 2013

SYS TIME: 10:19  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
=====						
AT&T		10/02/13		46555	989.78	
6185392107 9/13	52-43-552		SR TELEPHONE			43.75
6185393094 9/13	52-43-552		SR TELEPHONE			27.94
6185393106 9/13	53-40-552		EL TELEPHONE			85.61
6185393112 9/13	53-40-552		EL TELEPHONE			109.28
6185393131 9/13	01-21-552		PD TELEPHONE			62.20
6185393132 9/13	01-21-552		PD TELEPHONE			143.55
6185394830 9/13	52-43-552		SR TELEPHONE			41.51
6185394835 9/13	52-43-552		SR TELEPHONE			41.51
61853955459/13	01-11-552		AD TELEPHONE			86.71
	51-42-552		WR TELEPHONE			86.71
	52-43-552		SR TELEPHONE			86.71
	53-40-552		EL TELEPHONE			86.72
6185395625 9/13	52-43-552		SR TELEPHONE			29.46
6185395876 9/13	53-40-552		EL TELEPHONE			30.18
6185395916 9/13	52-43-552		SR TELEPHONE			27.94
BARCO MUNICIPAL PRODUCTS, INC		10/02/13		46556	177.72	<i>NO PARKING SIGNS</i>
IN-207818	01-41-614		ST SUPPLIES, STREET			177.72
CLEAN THE UNIFORM CO		10/02/13		46557	1098.24	
31554839	51-42-471		WR UNIFORM RENTAL			91.52
	52-43-471		SR UNIFORM RENTAL			91.52
	53-40-471		EL UNIFORM RENTAL			91.52
31556807	51-42-471		WR UNIFORM RENTAL			91.52
	52-43-471		SR UNIFORM RENTAL			91.52
	53-40-471		EL UNIFORM RENTAL			91.52
31558820	51-42-471		WR UNIFORM RENTAL			91.52
	52-43-471		SR UNIFORM RENTAL			91.52
	53-40-471		EL UNIFORM RENTAL			91.52
3156798	51-42-471		WR UNIFORM RENTAL			91.52
	52-43-471		SR UNIFORM RENTAL			91.52
	53-40-471		EL UNIFORM RENTAL			91.52
COMMUNICATION REVOLVING FUND		10/02/13		46558	139.56	<i>air time for PD</i>
T1406533	01-21-539		PD OTHER PROF SERVICES			139.56 <i>laptops</i>
COMPUTYPE COMPUTER SERVICES		10/02/13		46559	249.00	<i>Software - Office Basic</i>
370384	51-42-539		WR OTHER PROF SERVICES			83.00
	52-43-539		SR OTHER PROF SERVICES			83.00
	53-40-539		EL OTHER PROF SERVICES			83.00
ELDEN, ROBERT		10/02/13		46560	188.71	
MEDICAL	01-41-534		ST MEDICAL			18.87
	51-42-534		WR MEDICAL			56.61
	52-43-564		SR TUITION REIMBURSE			37.74

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	53-40-534		EL MEDICAL		75.49	
FREEBURG PRINTING & PUBLISHING 90614 90630	10/02/13 01-11-553 51-42-652 52-43-652 53-40-652	10/02/13	AD PUBLISHING, ADVERTMT WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES	46561	146.80	<i>Business cards - Tolan Krauss Adj - Bids for Vlt Roof</i>
FUNDERBURG, TONY MEDICAL	10/01/13 01-41-534 51-42-534 52-43-534 53-40-534	10/02/13	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	46562	249.68	
HEROS IN STYLE 124131	10/02/13 01-21-471	10/02/13	PD UNIFORM ALLOWANCE	46563	160.94	<i>Mike S - jacket w/Shields</i>
ILLINOIS ELECTRIC WORKS J070084	10/02/13 52-43-512	10/02/13	SR SERVICES, EQUIPMT	46564	2932.28	<i>WEST PLANT BLOWER 2932.28</i>
ILLINOIS LIQUOR CONTROL COMMI 2013	10/02/13 01-00-396	10/02/13	PD TOBACCO COMPLIANCE GRANT	46565	1040.00	<i>Unused Tobacco Grant</i>
ILLINOIS MUNICIPAL UTILITIES 13-09020	10/02/13 51-42-563 52-43-563 53-40-563	10/02/13	WR TRAINING SR TRAINING EL TRAINING	46566	600.00	<i>SAFETY TRAINING - 200.00 Hearing 200.00 Protection 200.00 FIRE SAFETY</i>
INDIANA MUNICIPAL ELECTRIC AS 13-391	10/02/13 53-40-563	10/02/13	EL TRAINING	46567	1450.00	<i>1450.00 Tyler Urbaniski</i>
KMK LAWNS SEPT 2013	10/02/13 01-41-517 51-42-517 52-43-517 53-40-517	10/02/13	ST SERVICES, MOWING WR SERV, LAWN MOWING SR SERV, LAWN MOWING EL SERVICES, CAT GEN	46568 <i>Lincoln's Apprentice Lab C</i>	905.00	
KNAKE, JIM 901413	10/02/13 01-41-513 51-42-513 52-43-513	10/02/13	ST SERVICES, VEHICLE WR SERVICES, VEHICLES SR SERVICES, VEHICLES	46569	85.00	<i>Repair to seat in vehicle</i>
KRAMPER, JANE AUG-SEPT2013	10/02/13 01-11-562 51-42-562 52-43-562 53-40-562	10/02/13	AD TRAVEL EXPENSE WR TRAVEL EXPENSES SR TRAVEL EXPENSES EL TRAVEL EXPENSES	46570	1010.17	

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
MEDICAL10/01/13	01-11-534		AD MEDICAL		198.53	
	51-42-534		WR MEDICAL		198.53	
	52-43-534		SR MEDICAL		198.53	
	53-40-534		EL MEDICAL		397.06	
REGIONS COMMERCIAL BANKCARD		10/02/13		46571	1894.10	
0009-SEPT 2013	53-40-612		EL SUPPLIES, EQUIPMT		35.94	<i>Time clocks</i>
	53-40-652		EL OPERATING SUPPLIES		21.96	
	53-40-620		EL POWER PLANT PARTS		12.13	<i>Office Supplies</i>
9068 SEPT 2013	01-11-651		AD OFFICE SUPPLIES		118.59	
	01-21-652		PD OPERATING SUPPLIES		124.92	<i>Village Park</i>
	51-42-651		WR OFFICE SUPPLIES		174.83	
	52-43-651		SR OFFICE SUPPLIES		174.83	
	53-40-651		EL OFFICE SUPPLIES		216.43	
9092-SEPT 2013	01-41-652		ST OPERATING SUPPLIES		85.24	
	51-42-652		WR OPERATING SUPPLIES		85.24	
	53-40-652		EL OPERATING SUPPLIES		85.24	
	52-43-652		SR OPERATING SUPPLIES		85.25	
	58-55-652		SWP OPERATING SUPPLIES		105.30	
	01-11-931		AD ECONOMIC DEVELOPMENT		280.39	
9358-SEPT 13	01-41-652		ST OPERATING SUPPLIES		15.24	
	01-41-613		ST SUPPLIES, VEHICLE		2.99	
	01-41-614		ST SUPPLIES, STREET		96.11	
	51-42-551		WR POSTAGE		35.86	
	51-42-615		WR SUPPL, INFRASTRUCTURE		7.21	
	51-42-619		WR SUPPLIES, OTHER		7.28	
	51-42-652		WR OPERATING SUPPLIES		15.24	
	52-43-652		SR OPERATING SUPPLIES		15.24	
	53-40-612		EL SUPPLIES, EQUIPMT		5.49	
	53-40-620		EL POWER PLANT PARTS		71.91	
	53-40-652		EL OPERATING SUPPLIES		15.24	
ROGER'S REDI-MIX, INC.		10/02/13		46572	675.00	<i>side walk - Main to Richland</i>
132173	01-41-614		ST SUPPLIES, STREET		675.00	
SCHUTZENHOFER, MICHAEL		10/02/13		46573	30.52	
MEDICAL10/01/13	01-21-534		PD MEDICAL		30.52	
TEKLAB, INC		10/02/13		46574	202.00	
153987	52-43-539		SR OTHER PROF SERVICES		101.00	
154818	52-43-539		SR OTHER PROF SERVICES		101.00	
TURNER, DAN		10/02/13		46575	2047.00	
MEDICAL10/01/13	01-21-534		PD MEDICAL		2047.00	
URBANSKI, TYLER		10/02/13		46576	134.03	<i>Reimbursement for meals &amp; gas</i>
SEPT TRAINING	53-40-563		EL TRAINING		134.03	

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VOGEL, PETE REFUND 2013	53-00-363	10/02/13	EL SALES	46577	662.05	<i>Refund - Electric</i> 662.05
WASTE MANAGEMENT OF 5788130-1841-8	ST LOUIS 13-44-573	10/02/13	GA GARBAGE DISPOSAL	46578	15193.65	15193.65
WATTS COPY SYSTEMS 424302/2	01-11-512 51-42-512 52-43-512 53-40-512	10/02/13	AD SERVICES, EQUIPMT WR SERVICES, EQUIPMT SR SERVICES, EQUIPMT EL SERVICES, EQUIPMT	46579	70.00	17.50 17.50 17.50 17.50
WEILMUNSTER LAW GROUP, P.C. JULY 2013	01-11-533 01-16-533 01-21-533 51-42-533 53-40-533	10/02/13	AD LEGAL ZO LEGAL PD LEGAL WR LEGAL EL LEGAL	46580	7313.90	1050.88 76.71 5467.82 265.92 452.57
** TOTAL CHECKS ISSUED					39645.13	
TOTAL FOR REGULAR CHECKS:					39,645.13	

SYS DATE: 10/08/13  
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Village of Freeburg  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
ALTORFER INC W0420004468 W0420004469	53-40-520 53-40-517	10/08/13	46581	EL POWER PLANT ENGINE REPAIR EL SERVICES, CAT GEN	3491.77	2256.90 1234.87
BELLEVILLE SEED HOUSE 033497 SO-035290	01-41-614 01-41-614	10/08/13	46582	ST SUPPLIES, STREET ST SUPPLIES, STREET	66.50	.50 66.00
BHMG ENGINEERS 1019.222	53-40-532	10/08/13	46583	EL ENGINEERING	374.00	374.00
CHARTER COMMUNICATIONS 3795/OCT 2013	01-11-539 01-21-539 51-42-539 52-43-539 53-40-539	10/08/13	46584	AD OTHER PROF SERVICES PD OTHER PROF SERVICES WR OTHER PROF SERVICES SR OTHER PROF SERVICES EL OTHER PROF SERVICES	55.02	11.00 11.00 11.00 11.00 11.02
FROST ELECTRICAL SUPPLY COMPA S3292015001	53-40-615	10/08/13	46585	DISCOUNT TAKEN EL SUPPL, INFRASTRUCTURE	375.33	7.65- 382.98
HD SUPPLY POWER SOLUTIONS 2378420-00	53-40-613	10/08/13	46586	EL SUPPLIES, VEHICLES	48.41	48.41
HILTON CHICAGO IML 2013 CONF	01-11-560 51-42-560 52-43-560 53-40-560	10/08/13	46587	AD-IML CONFERENCE WR-IML CONFERENCE SR-IML CONFERENCE EL-IML CONFERENCE	6201.84	1550.49 1550.46 1550.46 1550.43
I.E.P.A. L17-1760 #25	52-43-713 52-43-723	10/08/13	46588	SR IEPA LOAN/PRN/L171760 SR IEPA LOAN/INT/L171760	15764.54	13050.59 2713.95
IMEA REVENUE FUND SEPT 2013	53-40-576 53-00-395	10/08/13	46589	EL ELECTRICITY PURCHASES EL REFUNDS, REIMBURSE (Fuel)	282254.74	283151.17 896.43-
KASPER, RANDY MEDICAL10/07/13	53-40-534	10/08/13	46590	EL MEDICAL	180.00	180.00
KRAUSS SHANE MEDICAL10/07/13	53-40-534	10/08/13	46591	EL MEDICAL	424.00	424.00
LUCASH, CLARK		10/08/13	46592		117.33	

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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
MEDICAL10/07/13	53-40-534	EL MEDICAL		117.33	
PIERCE, DEBORAH MEDICAL10/07/13		10/08/13	46593	184.65	
	01-11-534	AD MEDICAL			36.93
	51-42-534	WR MEDICAL			36.93
	52-43-534	SR MEDICAL			36.93
	53-40-534	EL MEDICAL			73.86
TOLAN, JOHN MEDICAL10/07/13		10/08/13	46594	430.86	
	01-41-534	ST MEDICAL			43.09
	51-42-534	WR MEDICAL			129.26
	52-43-534	SR MEDICAL			86.17
	53-40-534	EL MEDICAL			172.34
WALLER, PAULA MAILBOX 2013		10/08/13	46595	169.05	
	01-41-617	ST SNOW REMOVAL			169.05
WM NOBBE & CO 2442501		10/08/13	46596	6200.00	
	01-41-844	ST LEAF MACHINE			6200.00
** TOTAL CHECKS ISSUED				316338.04	
TOTAL FOR REGULAR CHECKS:				316,338.04	

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FROM: 09/08/13

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DRESSLER TRUCK SERVICE, INC 45430	15-41-614	10/08/13	MFT SUPPLIES, STREET(CA6/CULVERT	1411	637.50	637.50
NETEMEYER ENGINEERING ASSOC, MILL ST/MAIN	15-41-891.3	10/08/13	SPECIAL PROJECT-N. MAIN ST.	1412	7356.50	7356.50
SMITHTON LUMBER CO 99319	15-41-615	10/08/13	MFT SUPPLIES, SIDEWALKS	1413	18.24	18.24
** TOTAL CHECKS ISSUED					8012.24	
TOTAL FOR REGULAR CHECKS:					8,012.24	

SYS DATE: 10/15/13  
FROM: 09/15/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
VILLAGE OF FRG UTILITIES SEPT 2013		10/15/13		2064	2803.23	
	01-11-571		AD UTILITIES			615.02
	01-21-571		PD UTILITIES			410.01
	01-41-571		ST UTILITIES			30.25
	51-42-571		WR UTILITIES			106.28
	52-43-576		SR ELECTRICITY PURCHASES			1280.57
	53-40-571		EL UTILITIES			361.10
ILL DEPT OF REVENUE OCT 2013		10/15/13		2065	12406.42	
	53-00-219.2		ACCRUED UTILITY TAX			12406.42
** TOTAL CHECKS ISSUED					15209.65	
TOTAL FOR REGULAR CHECKS:					.00	
TOTAL UNPOSTED MANUAL CHECKS:					15,209.65	

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ADP - CHARGES #21-13		10/11/13		620	151.11	
	01-11-539		AD OTHER PROF SERVICES			37.78
	51-42-539		WR OTHER PROF SERVICES			37.78
	52-43-539		SR OTHER PROF SERVICES			37.78
	53-40-539		EL OTHER PROF SERVICES			37.77
CITIZENS- PAYROLL #21-13		10/11/13		621	40375.34	
	01-00-215		PR W/H FICA			4422.43-
	01-00-216		PR W/H RETIREMENT			2639.50-
	01-00-213		PR W/H FIT			7188.48-
	01-00-214		PR W/H SIT			2821.73-
	01-21-421		PD REGULAR SALARIES			14520.96
	01-21-422		PD OVERTIME			1349.64
	01-21-425		PD PART-TIME SALARIES			1642.50
	01-21-426		PD LONGEVITY/EDUCATION			103.85
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES			361.11-
	01-11-431		AD ELECTED SALARIES			716.67
	01-11-421		AD REGULAR SALARIES			1593.24
	01-16-421		ZO REGULAR SALARIES			584.28
	01-11-423		AD OVERTIME			26.69
	01-16-431		ZO SALARIES, APPOINTED			150.00
	01-41-421		ST REGULAR SALARIES			5596.35
	01-41-422		ST TEMPORARY SALARIES			192.00
	01-41-423		ST OVERTIME			135.96
	12-23-421		ES REGULAR SALARIES			96.16
	01-00-110		CASH - CITIZEN - GENERAL			96.16
	12-00-110		CASH - CITIZENS - ESDA			96.16-
	51-42-421		WR REGULAR SALARIES			6310.56
	51-42-422		WR TEMP SALARIES			192.00
	51-42-423		WR OVERTIME			117.33
	01-00-110		CASH - CITIZEN - GENERAL			6619.89
	51-00-110		CASH - CITIZENS - WATER			6619.89-
	52-43-421		SR REGULAR SALARIES			5041.60
	52-43-423		SR OVERTIME			356.95
	52-43-422		SR TEMP SALARIES			192.00
	01-00-110		CASH - CITIZEN - GENERAL			5590.55
	52-00-110		CASH - CITIZENS - SEWER			5590.55-
	53-40-421		EL REGULAR SALARIES			17962.08
	53-40-422		EL TEMP SALARIES			192.00
	53-40-423		EL OVERTIME			735.77
	01-00-110		CASH - CITIZEN - GENERAL			18889.85
	53-00-110		CASH - CITIZENS - ELECTRIC			18889.85-
CITIZENS - PAYROLL TAXES #21-13		10/11/13		622	18947.96	
	01-00-215		PR W/H FICA			4422.43
	01-00-213		PR W/H FIT			7188.48

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	01-00-214		PR W/H SIT		2821.73	
	01-21-453		PD UNEMPLOYMENT INSURANCE		41.88	
	01-21-461		PD SOCIAL SECURITY		1222.05	
	01-21-461		PD SOCIAL SECURITY		125.65	
	01-11-461		AD SOCIAL SECURITY		54.83	
	01-11-461		AD SOCIAL SECURITY		123.96	
	01-41-453		ST UNEMPLOYMENT INSURANCE		12.76	
	01-41-461		ST SOCIAL SECURITY		453.21	
	01-16-461		ZO SOCIAL SECURITY		56.17	
	12-23-461		ES SOCIAL SECURITY		7.36	
	01-00-110		CASH - CITIZEN - GENERAL		7.36	
	12-00-110		CASH - CITIZENS - ESDA		7.36-	
	51-42-453		WR UNEMPLOYMENT INSURANCE		12.76	
	51-42-461		WR SOCIAL SECURITY		506.42	
	01-00-110		CASH - CITIZEN - GENERAL		519.18	
	51-00-110		CASH - CITIZENS - WATER		519.18-	
	52-43-453		SR UNEMPLOYMENT INSURANCE		12.76	
	52-43-461		SR SOCIAL SECURITY		427.68	
	01-00-110		CASH - CITIZEN - GENERAL		440.44	
	52-00-110		CASH - CITIZENS - SEWER		440.44-	
	53-40-453		EL UNEMPLOYMENT INSURANCE		12.76	
	01-00-110		CASH - CITIZEN - GENERAL		1457.83	
	53-00-110		CASH - CITIZENS - ELECTRIC		1457.83-	
	53-40-461		EL SOCIAL SECURITY		1445.07	
**	TOTAL CHECKS ISSUED				59474.41	
	TOTAL FOR REGULAR CHECKS:				.00	
	TOTAL UNPOSTED MANUAL CHECKS:				59,474.41	

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AFFORDABLE AUTOMOTIVE		10/16/13		46607	910.96	<i>06-Dodge leaking T-Stat</i>
790	01-21-513		PD SERVICES, VEHICLE			<i>04-Impala - rear window switch</i>
801	01-21-513		PD SERVICES, VEHICLE		93.98	
802	01-21-513		PD SERVICES, VEHICLE		167.00	<i>06-impala</i>
					649.98	<i>front struts</i>
CASEY'S GENERAL STORES		10/16/13		46608	633.11	
16290 9/13	01-41-655		ST AUTO FUEL/OIL			124.64
	52-43-655		SR AUTO FUEL/OIL			124.64
	53-40-655		EL AUTO FUEL/OIL			124.64
	51-42-655		WR AUTO FUEL/OIL			124.64
16290 9/13 PD	01-21-655		PD AUTO FUEL/OIL			134.55
CHIEF SUPPLY		10/16/13		46609	36.49	
315608	01-21-612		PD SUPPLIES, EQUIPMT			36.49 <i>mounting kit for spotlight</i>
CSI		10/16/13		46610	270.00	
93416	01-41-615		ST SIDEWALK MATERIAL SUPPLIES			270.00 <i>407 W Wash to be reimbursed</i>
DONALD, STANLEY		10/16/13		46611	126.00	
MEDICAL10/15/13	01-21-534		PD MEDICAL			126.00
ECKELS, GREGORY		10/16/13		46612	219.65	
BOOT ALLOWALNCE	51-42-471		WR UNIFORM RENTAL			30.55
	52-43-471		SR UNIFORM RENTAL			30.55
	53-40-471		EL UNIFORM RENTAL			30.55
MEDICAL10/15/13	01-41-534		ST MEDICAL			12.80
	51-42-534		WR MEDICAL			38.40
	52-43-534		SR MEDICAL			25.60
	53-40-534		EL MEDICAL			51.20
FREEBURG PRINTING & PUBLISHIN		10/16/13		46613	55.20	
90749	01-11-553		AD PUBLISHING, ADVERTMT			24.00 <i>Request for Proposed Board of Appeals</i>
90781	01-16-553		ZO PUBLISHING, ADVERTMT			31.20
FSH WATER COMMISSION		10/16/13		46614	28649.25	
113321	51-42-575		WR WATER PURCHASES			28649.25
FUNDERBURG, TONY		10/16/13		46615	222.06	
10/11/13 REIMB	53-40-562		EL TRAVEL EXPENSES			30.25
MEDICAL10/15/13	01-41-534		ST MEDICAL			47.95
	51-42-534		WR MEDICAL			47.95
	52-43-534		SR MEDICAL			47.95
	53-40-534		EL MEDICAL			47.96
GAUCH, DONALD		10/16/13		46616	62.44	
MEDICAL10/14/13	01-41-534		ST MEDICAL			6.24

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	51-42-534		WR MEDICAL		18.73	
	52-43-534		SR MEDICAL		12.49	
	53-40-534		EL MEDICAL		24.98	
GET UP & GO, INC 2013 HEALTH SUM		10/16/13		46617	35.00	
	01-11-539		AD OTHER PROF SERVICES		8.75	2013 Health Policy Summit
	51-42-539		WR OTHER PROF SERVICES		8.75	
	52-43-539		SR OTHER PROF SERVICES		8.75	
	53-40-539		EL OTHER PROF SERVICES		8.75	
H. EDWARDS EQUIPMENT CO W024950		10/16/13		46618	1881.73	
	01-41-612		ST SUPPLIES, EQUIPMT		162.21	
	51-42-612		WR SUPPLIES, EQUIPMT		162.23	Case
	52-43-612		SR SUPPLIES, EQUIPMT		162.23	backhoe
	53-40-612		EL SUPPLIES, EQUIPMT		162.23	
W024951	01-41-612		ST SUPPLIES, EQUIPMT		157.21	-Service
	51-42-612		WR SUPPLIES, EQUIPMT		157.22	2 units
	52-43-612		SR SUPPLIES, EQUIPMT		157.22	
	53-40-612		EL SUPPLIES, EQUIPMT		157.22	
W024968	01-41-612		ST SUPPLIES, EQUIPMT		150.99	Repair
	51-42-612		WR SUPPLIES, EQUIPMT		150.99	Loader
	52-43-612		SR SUPPLIES, EQUIPMT		150.99	
	53-40-612		EL SUPPLIES, EQUIPMT		150.99	Handle
HD SUPPLY POWER SOLUTIONS		10/16/13		46619	4145.11	
2377956-01	53-40-615		EL SUPPL, INFRASTRUCTURE		510.00	Copper wire
2377965-01	53-40-615		EL SUPPL, INFRASTRUCTURE		28.14	
2377965-02	53-40-615		EL SUPPL, INFRASTRUCTURE		159.70	1,000 feet
2377965-03	53-40-615		EL SUPPL, INFRASTRUCTURE		104.00	wire
2378420-01	53-40-613		EL SUPPLIES, VEHICLES		19.27	
2378420-02	53-40-613		EL SUPPLIES, VEHICLES		16.00	Electric
2385124-00	53-40-615		EL SUPPL, INFRASTRUCTURE		2560.00	Supplies
2385178-00	53-40-615		EL SUPPL, INFRASTRUCTURE		560.00	
32377965-04	53-40-615		EL SUPPL, INFRASTRUCTURE		188.00	
HTC TELEPHONE COMPANY HTC-10/11/13		10/16/13		46620	15.73	
	01-11-552		AD TELEPHONE		9.56	
	01-21-552		PD TELEPHONE		4.81	
	53-40-552		EL TELEPHONE		1.36	
KASPER, RANDY MEDICAL10/14/13		10/16/13		46621	30.00	
	53-40-534		EL MEDICAL		30.00	
KRAMPER, JANE MEDICAL10/15/13		10/16/13		46622	2506.71	
	01-11-534		AD MEDICAL		501.34	
	51-42-534		WR MEDICAL		501.34	
	52-43-534		SR MEDICAL		501.34	

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	53-40-534		EL MEDICAL			1002.69
LUCASH, CLARK MEDICAL10/15/13	53-40-534	10/16/13	EL MEDICAL	46623	744.43	744.43
MISSOURI STATE HIGHWAY 20130198	01-21-841	10/16/13	PD VEHICLES	46624	9500.00	9500.00 <i>2008 Chevy Impala</i>
MOECKEL, MATHEW MEDICAL10/15/13	01-21-534	10/16/13	PD MEDICAL	46625	250.00	250.00
O'REILLY AUTOMOTIVE, INC 1069-246827	01-41-612 51-42-612 52-43-612 53-40-612	10/16/13	ST SUPPLIES, EQUIPMT WR SUPPLIES, EQUIPMT SR SUPPLIES, EQUIPMT EL SUPPLIES, EQUIPMT	46626	184.08	46.02 46.02 46.02 46.02 <i>general maintenance Supplies for Skid Steer</i>
OLIVER C JOSEPH, INC 118252 118270	53-40-612 53-40-612	10/16/13	EL SUPPLIES, EQUIPMT EL SUPPLIES, EQUIPMT	46627	199.05	152.36 46.69 <i>Generator</i>
PETTY CASH PETTY CASH	01-21-613 01-21-613 01-21-512 01-21-652 01-21-611	10/16/13	PD SUPPLIES, VEHICLE PD SUPPLIES, VEHICLE PD SERVICES, EQUIPMT PD OPERATING SUPPLIES PD SUPPLIES, BUILDING	46628	67.32	14.10 12.10 17.40 10.25 13.47
POLSON, JULIE JPOLSON10/11/13	01-11-562 01-21-613	10/16/13	AD TRAVEL EXPENSE PD SUPPLIES, VEHICLE	46629	165.00	60.00 105.00
SCHULTE SUPPLY S1086238.003	01-41-652 51-42-652 52-43-652 53-40-652	10/16/13	ST OPERATING SUPPLIES WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES	46630	989.28	247.32 247.32 247.32 247.32 <i>marking Paint</i>
SHAFFERS TIRE SERVICE 32550	01-41-612 51-42-612 52-43-612 53-40-612	10/16/13	ST SUPPLIES, EQUIPMT WR SUPPLIES, EQUIPMT SR SUPPLIES, EQUIPMT EL SUPPLIES, EQUIPMT	46631	463.00	108.25 108.25 108.25 108.25 <i>2-Back Hoe Tires</i>
32592	01-21-513		PD SERVICES, VEHICLE			30.00
ST CLAIR COUNTY TREASURER 10/03/13	01-16-535	10/16/13	ZO COUNTY INSPECTIONS	46632	651.38	651.38 <i>inspection fees</i>

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ST CLAIR SERVICE COMPANY 655653	10/16/13	46633	929.27		
	01-41-655	ST AUTO FUEL/OIL		137.90	
	51-42-655	WR AUTO FUEL/OIL		137.90	Diesel
	52-43-655	SR AUTO FUEL/OIL		137.90	
	53-40-655	EL AUTO FUEL/OIL		137.91	fuel
655654	01-41-655	ST AUTO FUEL/OIL		94.41	
	51-42-655	WR AUTO FUEL/OIL		94.41	
	52-43-655	944SR AUTO FUEL/OIL		94.31	
	53-40-655	EL AUTO FUEL/OIL		94.53	
STATEWIDE TIRE DIST 759017	10/16/13	46634	593.32		
	01-21-613	PD SUPPLIES, VEHICLE		593.32	Tires for vehicle
STREICHER'S I1050053	10/16/13	46635	124.97		
	01-21-471	PD UNIFORM ALLOWANCE		124.97	Underferth
THE FREEBURG TRIBUNE 2014 SUBSCRIPTI	10/16/13	46636	20.00		
	01-11-659	AD OTHER GEN SUPPLIES		20.00	Newspaper Renewal
THOUVENOT, WADE & MOERCHEN 50257 50258	10/16/13	46637	6282.61		
	01-41-892	ST GRANT/SAFE ROUTE TO SCHOOL		3961.61	
	01-41-892	ST GRANT/SAFE ROUTE TO SCHOOL		2321.00	
TOLAN, JOHN MEDICAL10/15/13	10/16/13	46638	186.93		
	01-41-534	ST MEDICAL		18.69	
	51-42-534	WR MEDICAL		56.08	
	52-43-534	SR MEDICAL		37.39	
	53-40-534	EL MEDICAL		74.77	
VERIZON WIRELESS 9712111341	10/16/13	46639	1385.58		
	01-11-552	AD TELEPHONE		132.48	
	01-21-552	PD TELEPHONE		90.07	
	51-42-552	WR TELEPHONE		94.73	
	52-43-552	SR TELEPHONE		94.73	
	53-40-552	EL TELEPHONE		94.73	
	01-00-193	EXCHANGE-EMPOLYEE CELL PHONES		344.11	
	01-00-193	EXCHANGE-EMPOLYEE CELL PHONES		534.73	
WATTS COPY SYSTEMS 14303795	10/16/13	46640	103.06		
	01-21-831	PD OFFICE EQUIPMT (COPIER)		103.06	
** TOTAL CHECKS ISSUED			62638.72		
TOTAL FOR REGULAR CHECKS:			62,638.72		

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ST CLAIR SERVICE COMPANY 655654		10/16/13		46641	1132.99	
	01-41-655		ST AUTO FUEL/OIL			283.45
	51-42-655		WR AUTO FUEL/OIL			283.45
	52-43-655		SR AUTO FUEL/OIL			283.45
	53-40-655		EL AUTO FUEL/OIL			282.64
** TOTAL CHECKS ISSUED					1132.99	
TOTAL FOR REGULAR CHECKS:					1,132.99	

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ABiBow RECYCLING, LLC 913-1048480	13-44-575	10/23/13	GA RECYCLING	46642	240.00	240.00
BLOMENKAMP, GREG MEDICAL10/22/13	01-41-534 51-42-534 52-43-534 53-40-534	10/23/13	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	46643	40.00	4.00 12.00 8.00 16.00
COVENTRY HEALTH CARE OF MO, I 51973709	01-00-151 01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	10/23/13	DUE FROM EMPLOYEE INSURANCE AD HEALTH INSURANCE PD HEALTH INSURANCE ST HEALTH INSURANCE WR HEALTH INSURANCE SR HEALTH INSURANCE EL HEALTH INSURANCE	46644	19745.48	2369.46 621.66 6242.12 879.25 1811.23 1656.07 6165.69
CSI 93627	01-41-615	10/23/13	ST SIDEWALK MATERIAL SUPPLIES	46645	288.00	288.00 <i>407 NWashington to be REIMB</i>
DITCH WITCH SALES INC P06054	53-40-612	10/23/13	EL SUPPLIES, EQUIPMT	46646	254.80	254.80 <i>PAE</i>
DONALD, STANLEY MEDICAL10/22/13	01-21-534	10/23/13	PD MEDICAL	46647	101.44	101.44
ECONO SIGNS LLC 10-911241	01-41-614	10/23/13	ST SUPPLIES, STREET	46648	945.28	945.28 <i>Chanel Post</i>
ELDEN, ROBERT MEDICAL10/22/13	01-41-534 51-42-534 52-43-534 53-40-534	10/23/13	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	46649	483.58	48.36 145.07 96.72 193.43
FKG OIL I-0053213	01-41-655 51-42-655 52-43-655 53-40-655	10/23/13	ST AUTO FUEL/OIL WR AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL	46650	2520.29	174.64 174.64 174.64 174.66
I-0053213 PD	01-21-655		PD AUTO FUEL/OIL			1821.71
FREEBURG PHARMACY 210207	01-21-652	10/23/13	PD OPERATING SUPPLIES	46651	7.38	7.38 <i>wipes</i>
FREEBURG PRINTING & PUBLISHIN		10/23/13		46652	42.00	<i>Business Cards - Mayor</i>

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90839	01-11-652		AD OPERATING SUPPLIES		42.00	
FREEBURG TOWING 14784	01-21-513	10/23/13	PD SERVICES, VEHICLE	46653	55.00	<i>Chief's car</i>
GAUCH, DONALD MEDICAL10/22/13	01-41-534 51-42-534 52-43-534 53-40-534	10/23/13	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	46654	1127.00	112.70 338.10 225.40 450.80
HD SUPPLY POWER SOLUTIONS 2379660-00	01-41-652	10/23/13	ST OPERATING SUPPLIES	46655	186.00	<i>Bib Trousers, Jacket</i> 186.00 - <i>T. McDonald</i>
HD SUPPLY WATERWORKS, LTD B576984	01-41-652	10/23/13	ST OPERATING SUPPLIES	46656	122.94	122.94 <i>Curb Inlet</i>
KRAMPER, ZACHARY MEDICAL10/22/13	53-40-534	10/23/13	EL MEDICAL	46657	892.79	892.79
MILLER, TIMOTHY 2013 REIMB	52-43-555	10/23/13	SR-SEWER BACKUP REIMB	46658	1700.00	1700.00
MOECKEL, MATHEW MEDICAL10/22/13	01-21-534	10/23/13	PD MEDICAL	46659	4315.00	4315.00
MOHR, JEFF MEDICAL10/22/13	01-41-534 51-42-534 52-43-534 53-40-534	10/23/13	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	46660	59.53	5.95 17.86 11.91 23.81
RHUTASEL & ASSOCIATES, INC 7 8	01-41-892 01-41-892	10/23/13	ST GRANT/SAFE ROUTE TO SCHOOL ST GRANT/SAFE ROUTE TO SCHOOL	46661	8517.66	1269.49 7248.17
STATE OF ILLINOIS-OFFICE OF T 008/070/32	01-11-539	10/23/13	AD OTHER PROF SERVICES	46662	30.00	30.00 <i>Fine-delinquent Annual Fin Report/Audit</i>
T & R SERVICE, INC 73634	53-40-851	10/23/13	EL UTILITY SYS PRIMARY	46663	375.00	375.00 <i>ABC Analysis</i>
TEKLAB, INC 155168	52-43-539	10/23/13	SR OTHER PROF SERVICES	46664	81.00	81.00
U.S. POST OFFICE USPO20131022	51-42-551	10/23/13	WR POSTAGE	46665	1940.00	485.00

SYS DATE: 10/23/13  
FROM: 09/23/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 272  
Wednesday October 23, 2013

SYS TIME: 09:34  
[NB]

TO: 11/23/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	52-43-551		SR POSTAGE		485.00	<i>Postage fee</i>
	53-40-551		EL POSTAGE		485.00	<i>Utility</i>
	13-44-551		GA POSTAGE		485.00	<i>Billings</i>
UNUM LIFE INSURANCE CO OF AME NOV 2013	10/23/13			46666	158.42	
	01-11-451		AD HEALTH INSURANCE			3.87
	01-21-451		PD HEALTH INSURANCE			56.55
	01-41-451		ST HEALTH INSURANCE			8.22
	51-42-451		WR HEALTH INSURANCE			14.99
	52-43-451		SR HEALTH INSURANCE			13.54
	53-40-451		EL HEALTH INSURANCE			61.25
URBANSKI, TYLER 10/21/13	10/23/13			46667	86.47	
	53-40-563		EL TRAINING			86.47 <i>Reimb exp for training</i>
WASTE MANAGEMENT OF ST LOUIS 5795744-1841-7 5796838-1841-6	10/23/13			46668	15943.65	
	13-44-575		GA RECYCLING			750.00
	13-44-573		GA GARBAGE DISPOSAL			15193.65
** TOTAL CHECKS ISSUED					60258.71	
TOTAL FOR REGULAR CHECKS:					60,258.71	

SYS DATE: 10/24/13  
 FROM: 09/24/13

Village of Freeburg  
 A / P B O A R D L I S T  
 REGISTER # 273  
 Thursday October 24, 2013

SYS TIME: 11:58  
 [NB]

TO: 11/24/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
=====						
ADP - CHARGES #22-2013		10/24/13		623	142.27	
	01-11-539		AD OTHER PROF SERVICES			35.57
	51-42-539		WR OTHER PROF SERVICES			35.57
	52-43-539		SR OTHER PROF SERVICES			35.57
	53-40-539		EL OTHER PROF SERVICES			35.56
CITIZENS- PAYROLL #22-2013		10/24/13		624	41429.54	
	01-00-215		PR W/H FICA			4533.60-
	01-00-216		PR W/H RETIREMENT			2628.59-
	01-00-213		PR W/H FIT			7282.61-
	01-00-214		PR W/H SIT			2887.22-
	01-21-421		PD REGULAR SALARIES			14520.96
	01-21-422		PD OVERTIME			1294.42
	01-21-425		PD PART-TIME SALARIES			1860.00
	01-21-426		PD LONGEVITY/EDUCATION			103.85
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES			501.97-
	01-11-431		AD ELECTED SALARIES			2066.67
	01-11-421		AD REGULAR SALARIES			1593.22
	01-16-421		ZO REGULAR SALARIES			584.28
	01-11-423		AD OVERTIME			16.48
	01-16-431		ZO SALARIES, APPOINTED			210.00
	01-41-421		ST REGULAR SALARIES			5596.35
	01-41-422		ST TEMPORARY SALARIES			202.32
	12-23-421		ES REGULAR SALARIES			96.16
	01-00-110		CASH - CITIZEN - GENERAL			96.16
	12-00-110		CASH - CITIZENS - ESDA			96.16-
	51-42-421		WR REGULAR SALARIES			6310.56
	51-42-422		WR TEMP SALARIES			202.56
	51-42-423		WR OVERTIME			16.48
	01-00-110		CASH - CITIZEN - GENERAL			6529.60
	51-00-110		CASH - CITIZENS - WATER			6529.60-
	52-43-421		SR REGULAR SALARIES			5041.60
	52-43-423		SR OVERTIME			252.38
	52-43-422		SR TEMP SALARIES			202.56
	01-00-110		CASH - CITIZEN - GENERAL			5496.54
	52-00-110		CASH - CITIZENS - SEWER			5496.54-
	53-40-421		EL REGULAR SALARIES			17962.08
	53-40-422		EL TEMP SALARIES			202.56
	01-00-110		CASH - CITIZEN - GENERAL			19092.68
	53-00-110		CASH - CITIZENS - ELECTRIC			19092.68-
	53-40-423		EL OVERTIME			928.04
CITIZENS - PAYROLL TAXES #22-2013		10/24/13		625	19305.12	
	01-00-215		PR W/H FICA			4533.60
	01-00-213		PR W/H FIT			7282.63
	01-00-214		PR W/H SIT			2887.22

SYS DATE: 10/24/13  
FROM: 09/24/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 273  
Thursday October 24, 2013

SYS TIME: 11:58  
[NB]

TO: 11/24/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	01-21-453		PD UNEMPLOYMENT INSURANCE		47.43	
	01-21-461		PD SOCIAL SECURITY		1217.82	
	01-21-461		PD SOCIAL SECURITY		142.29	
	01-11-461		AD SOCIAL SECURITY		158.10	
	01-11-461		AD SOCIAL SECURITY		123.05	
	01-41-453		ST UNEMPLOYMENT INSURANCE		5.16	
	01-41-461		ST SOCIAL SECURITY		443.60	
	01-16-461		ZO SOCIAL SECURITY		60.76	
	12-23-461		ES SOCIAL SECURITY		7.36	
	01-00-110		CASH - CITIZEN - GENERAL		7.36	
	12-00-110		CASH - CITIZENS - ESDA		7.36-	
	51-42-453		WR UNEMPLOYMENT INSURANCE		5.17	
	51-42-461		WR SOCIAL SECURITY		499.51	
	01-00-110		CASH - CITIZEN - GENERAL		504.68	
	51-00-110		CASH - CITIZENS - WATER		504.68-	
	52-43-453		SR UNEMPLOYMENT INSURANCE		5.17	
	52-43-461		SR SOCIAL SECURITY		420.49	
	01-00-110		CASH - CITIZEN - GENERAL		425.66	
	52-00-110		CASH - CITIZENS - SEWER		425.66-	
	53-40-453		EL UNEMPLOYMENT INSURANCE		5.17	
	53-40-461		EL SOCIAL SECURITY		1460.59	
	01-00-110		CASH - CITIZEN - GENERAL		1465.76	
	53-00-110		CASH - CITIZENS - ELECTRIC		1465.76-	
**	TOTAL CHECKS ISSUED				60876.93	
	TOTAL FOR REGULAR CHECKS:				.00	
	TOTAL UNPOSTED MANUAL CHECKS:				60,876.93	

SYS DATE 102513  
 [GIT]  
 DATE 10/25/13

Village of Freeburg  
 G / L I N V E S T M E N T R E G I S T E R  
 Friday October 25, 2013

SYS TIME 15:52

INVESTMENT NUMBER	PURCHASE DATE	MATURITY DATE	ACCOUNT NUMBER	PRINCIPAL	INTEREST RATE	INVESTMENT PERIOD	EXPECTED INTEREST	PRINCIPAL PAID BACK	INTEREST RECEIVED	TOTAL DUE
01-001 GEN - 7 YR CD CITIZENS	01/09/09	01/09/16	01-00-116 INVESTMENT-CERT. OF DEPOSIT	20500.00	4.5000	7 (Y)	.00	.00	26957.50	
01-002 GEN - 7 YR CD CITIZENS	03/09/10	03/09/17	01-00-116 INVESTMENT-CERT. OF DEPOSIT	20107.61	3.5100	7 (Y)	.00	.00	25048.04	
15-001 MFT - 7 YR CD CITIZENS	01/09/09	01/09/16	15-00-116 INVESTMENT-CERT. OF DEPOSIT	62000.00	4.5000	7 (Y)	.00	.00	81530.00	
15-002 MFT - 7 YR CD CITIZENS	03/09/10	03/09/17	15-00-116 INVESTMENT-CERT. OF DEPOSIT	62000.00	3.5100	7 (Y)	.00	.00	77233.40	
51-001 WR - 7 YR CD CITIZENS	01/09/09	01/09/16	51-00-116 INVESTMENT - CERT OF DEPOSIT	13500.00	4.5000	7 (Y)	.00	.00	17752.50	
51-002 WR - 7 YR CD CITIZENS	03/09/10	03/09/17	51-00-116 INVESTMENT - CERT OF DEPOSIT	13500.00	3.5100	7 (Y)	.00	.00	16816.95	
51-003 WR - 7 YR CD CITIZENS	10/03/11	10/03/18	51-00-116 INVESTMENT - CERT OF DEPOSIT	60000.00	2.2500	84 (M)	.00	.00	69450.00	
51-004 WR/CAP -7 YR CD 6 MP CITIZENS	10/27/09	10/27/16	51-00-118 INVESTMENT - CD DEP/CAP RES	40000.00	3.5000	7 (Y)	.00	.00	49800.00	
51-005 WR/CAP-7 YR 3 MP CITIZENS	12/03/10	12/03/17	51-00-118 INVESTMENT - CD DEP/CAP RES	150000.00	2.7100	7 (Y)	.00	.00	178455.00	
52-001 SR - 7 YR CD CITIZENS	03/09/10	03/09/17	52-00-116 INVESTMENT - CERT OF DEPOSIT	47156.00	3.5100	7 (Y)	.00	.00	58742.22	
52-002 SR - 7 YR CD NO PENALTY CITIZENS	01/09/09	01/09/16	52-00-116 INVESTMENT - CERT OF DEPOSIT	47500.00	4.5000	7 (Y)	.00	.00	62462.50	
52-003 SR - 7 YR CD CITIZENS	10/03/11	10/03/18	52-00-116 INVESTMENT - CERT OF DEPOSIT	40000.00	2.2500	84 (M)	.00	.00	46300.00	
53-001 EL - 7 YR CD NO PENALTY CITIZENS	01/09/09	01/09/16	53-00-116 INVESTMENT - CERT OF DEPOSIT	454500.00	4.5000	7 (Y) 1	.00	.00	597667.50	

SYS DATE 102513  
 [GIT]  
 DATE 10/25/13

Village of Freeburg  
 G / L I N V E S T M E N T R E G I S T E R  
 Friday October 25, 2013

SYS TIME 15:52

INVESTMENT NUMBER	PURCHASE DATE	MATURITY DATE	ACCOUNT NUMBER	PRINCIPAL	INTEREST RATE	INVESTMENT PERIOD	EXPECTED INTEREST	PRINCIPAL PAID BACK	INTEREST RECEIVED	TOTAL DUE
53-002	03/09/10	03/09/17	53-00-116	454500.00	3.5100	7 (Y) 1	.00	.00	566170.65	
	EL 7 YR CD		INVESTMENT - CERT OF DEPOSIT							
	CITIZENS									
53-003	10/03/11	10/03/18	53-00-116	280000.00	2.2500	84 (M)	.00	.00	324100.00	
	EL- 7 YR CD		INVESTMENT - CERT OF DEPOSIT							
	CITIZENS									
53-004	08/09/11	08/09/19	53-00-116	50000.00	3.0000	96 (M)	.00	.00	62000.00	
	ELECTRIC		INVESTMENT - CERT OF DEPOSIT							
	CITIZENS									
53-005	08/09/10	08/09/17	53-00-116	100000.00	2.9700	7 (Y)	.00	.00	120790.00	
	ELECTRIC - 7 YR CD		INVESTMENT - CERT OF DEPOSIT							
	CITIZENS									
53-006	06/10/11	06/10/19	53-00-116	350000.00	3.0000	8 (Y)	.00	.00	434000.00	
	ELECTRIC-8 YR CD		INVESTMENT - CERT OF DEPOSIT							
	CITIZENS									
20-001	06/28/10	06/28/15	20-00-116	17264.75	2.9660	5 (Y)	.00	.00	19825.11	
	IMPACT - 5 YR CD		INVESTMENT - CERTIFICATE OF DEPO							
	MIDLAND STATES BANK									
19	INVESTMENTS	TOTALS:		=====			=====	=====	=====	=====
				2282528.36			552573.01	.00	.00	2835101.37

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	REVENUE				
01-00-301	AD - DISCOUNTS	\$118.42	\$ .00	\$67.18	.00
01-00-311	PROPERTY TAX	\$118,517.24	\$120,000.00	\$107,509.74	89.59
01-00-312	AD POL PROTECTION TX	\$30,821.20	\$32,000.00	\$21,368.70	66.77
01-00-314	AD IMRF	\$136,056.54	\$138,000.00	\$123,417.57	89.43
01-00-315	AD SIMPLIFIED TELECOMMUNICATION	\$144,036.86	\$145,000.00	\$75,914.86	52.35
01-00-318	AD ELEC FRANCHISE FEE	\$233,011.72	\$230,000.00	\$119,263.33	51.85
01-00-320	AD SOLICITORS LICENSE	\$240.00	\$250.00	\$90.00	36.00
01-00-321	AD LIQUOR LICENSES	\$4,090.00	\$3,500.00	\$330.00	9.42
01-00-323	AD BUSINESS LICENSES	\$1,862.00	\$1,850.00	\$1,847.50	99.86
01-00-324	AD VIDEO GAMING TAX	\$47.41	\$ .00	\$4,607.06	.00
01-00-325	AD FRANCHISE LICENSES	\$30,326.45	\$30,500.00	\$19,354.64	63.45
01-00-326	AD PEDDLERS LICENSE	\$ .00	\$50.00	\$ .00	.00
01-00-327	AD COIN OPR MACH LIC	\$1,713.37	\$400.00	\$340.00	85.00
01-00-328	AD RAFFLE LICENSE	\$16.00	\$25.00	\$18.00	72.00
01-00-331	AD BUILDING PERMITS	\$20,740.50	\$25,000.00	\$23,486.55	93.94
01-00-332	AD AREA BULK VAR PERM	\$250.00	\$250.00	\$250.00	100.00
01-00-333	AD AMENDMENT	\$125.00	\$250.00	\$ .00	.00
01-00-334	AD FENCE PERMIT	\$110.00	\$150.00	\$100.00	66.66
01-00-335	AD WRECKING PERMIT	\$40.00	\$50.00	\$40.00	80.00
01-00-336	AD SIGN PERMIT	\$15.00	\$25.00	\$35.00	140.00
01-00-339	AD OCCUPANCY PERMITS	\$1,980.00	\$1,850.00	\$1,320.00	71.35
01-00-340	AD VIDEO GAMING LICENSE	\$ .00	\$ .00	\$180.00	.00
01-00-341	AD STATE INCOME TAX	\$405,127.20	\$405,000.00	\$301,877.54	74.53
01-00-342	AD REPLACEMENT TAX	\$5,165.11	\$5,200.00	\$4,354.65	83.74
01-00-345	AD SALES TAX	\$380,528.00	\$400,000.00	\$219,258.35	54.81
01-00-346	AD ROAD & BRIDGE TAX	\$86,524.66	\$88,000.00	\$81,743.06	92.88
01-00-348	AD-RIGHT OF WAY PERMIT	\$ .00	\$ .00	\$100.00	.00
01-00-349	AD LOCAL USE TAX	\$68,528.81	\$65,000.00	\$40,460.82	62.24
01-00-350	AD RETURN CHECK FEE	\$360.00	\$350.00	\$340.00	97.14
01-00-351	AD COURT FINES	\$8,530.39	\$10,000.00	\$9,717.28	97.17
01-00-370	AD ACCIDENT REPORT SALES	\$145.00	\$300.00	\$320.00	106.66
01-00-371	AD MAP, ZON ORD SALE	\$10.00	\$10.00	\$20.00	200.00
01-00-372	AD COPY WK,LAMINATG	\$3.00	\$10.00	\$6.90	69.00
01-00-373	AD POSTAGE	\$22.20	\$10.00	\$6.28	62.80
01-00-379	AD OTHER SERV CHARGES	\$40.00	\$ .00	\$80.00	.00
01-00-381	AD INTEREST INCOME	\$2,416.65	\$2,500.00	\$937.68	37.50
01-00-384	AD TOWER/POLE LEASE	\$35,942.50	\$12,915.00	\$3,992.27	30.91
01-00-385	AD GRANTS(SRTS)	\$696.00	\$470,000.00	\$8,487.58	1.80
01-00-386	AD T.I.F./FREEBURG CENTER	\$206,992.50	\$207,000.00	\$194,938.99	94.17
01-00-387	PD-TOW RELEASE	\$ .00	\$ .00	\$535.00	.00
01-00-388	AD POL DUI - VEHICLE FUND	\$3,059.00	\$3,000.00	\$1,973.00	65.76
01-00-389	AD OTHER REVENUE (From Reserve)	\$763.20	\$50,000.00	\$ .00	.00
01-00-389.1	AD POLICE DONATIONS	\$2,225.00	\$500.00	\$25.00	5.00
01-00-389.2	AD POL RESTITUTION DUI	\$692.53	\$1,000.00	\$1,533.47	153.34
01-00-389.6	AD POLICE CANINE	\$200.00	\$200.00	\$310.00	155.00
01-00-389.7	AD TOBACCO COMPLIANCE GRANT	\$1,100.00	\$1,100.00	\$60.00	5.45
01-00-390	AD ECONOMIC DEV & TIF	\$1,259.36	\$ .00	\$ .00	.00
01-00-391	AD PROCEEDS FIXED ASSET SALE	\$273.90	\$300.00	\$ .00	.00
01-00-394	AD PROCEEDS - LOT SALE IP	\$ .00	\$10,000.00	\$ .00	.00
01-00-395	AD REFUNDS,REIMBMTS	\$367.50	\$400.00	\$ .00	.00
01-00-395.1	ST REIMBURSEMENTS/SUPPLIES	\$719.20	\$500.00	\$81.24	16.24
REVENUE DEPARTMENT 00		\$1,935,809.42	\$2,462,445.00	\$1,370,699.24	55.66

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	ADMINISTRATIVE				
01-11-421	AD REGULAR SALARIES	\$41,798.87	\$41,431.14	\$23,897.61	57.68
01-11-423	AD OVERTIME	\$98.92	\$5,000.00	\$276.67	5.53
01-11-426	AD EMPLOYEE BONUSES	\$1,528.27	\$1,582.36	\$ .00	.00
01-11-431	AD ELECTED SALARIES	\$7,216.55	\$10,000.00	\$4,389.76	43.89
01-11-451	AD HEALTH INSURANCE	\$6,999.48	\$7,201.28	\$4,808.09	66.76
01-11-453	AD UNEMPLOYMENT INSURANCE	\$258.49	\$246.71	\$103.65	42.01
01-11-454	AD WORKERS COMPENSATION	\$784.15	\$800.00	\$144.25	18.03
01-11-461	AD SOCIAL SECURITY	\$3,897.03	\$3,169.48	\$2,184.84	68.93
01-11-462	AD IMRF	\$5,220.62	\$5,303.19	\$3,307.11	62.36
01-11-511	AD SERVICES, BUILDING	\$887.74	\$1,000.00	\$ .00	.00
01-11-512	AD SERVICES, EQUIPMT	\$419.25	\$750.00	\$570.38	76.05
01-11-519	AD SERVICES, OTHER	\$324.90	\$500.00	\$112.50	22.50
01-11-531	AD ACCOUNTING	\$953.60	\$1,000.00	\$ .00	.00
01-11-533	AD LEGAL	\$9,172.34	\$7,500.00	\$8,825.83	117.67
01-11-534	AD MEDICAL	\$8,089.45	\$9,120.00	\$3,735.65	40.96
01-11-538	AD CODE CODIFICATION	\$ .00	\$9,500.00	\$4,000.00	42.10
01-11-539	AD OTHER PROF SERVICES	\$6,653.85	\$7,500.00	\$2,893.00	38.57
01-11-551	AD POSTAGE	\$1,041.75	\$1,500.00	\$689.18	45.94
01-11-552	AD TELEPHONE	\$2,697.24	\$4,000.00	\$1,650.72	41.26
01-11-553	AD PUBLISHING, ADVERTMT	\$116.40	\$200.00	\$233.20	116.60
01-11-554	AD PRINTING, COPYING	\$ .00	\$100.00	\$ .00	.00
01-11-559	AD RECORDING FEES	\$147.45	\$500.00	\$88.00	17.60
01-11-560	AD-IML CONFERENCE	\$ .00	\$ .00	\$2,215.49	.00
01-11-561	AD DUES	\$135.00	\$150.00	\$138.00	92.00
01-11-562	AD TRAVEL EXPENSE	\$910.65	\$1,000.00	\$575.68	57.56
01-11-563	AD TRAINING/COMP CLASSES	\$123.05	\$500.00	\$306.77	61.35
01-11-571	AD UTILITIES	\$5,235.80	\$6,000.00	\$4,286.47	71.44
01-11-591	AD LIABILITY INSURANCE	\$4,687.98	\$5,000.00	\$ .00	.00
01-11-592	AD GENERAL INSURANCE	\$1,013.51	\$1,200.00	\$19.62	1.63
01-11-611	AD SUPPLIES, BUILDING	\$1,063.14	\$750.00	\$289.77	38.63
01-11-612	AD SUPPLIES, EQUIPMT	\$49.98	\$250.00	\$ .00	.00
01-11-619	AD SUPPLIES, OTHER	\$287.05	\$300.00	\$222.26	74.08
01-11-651	AD OFFICE SUPPLIES	\$1,459.21	\$1,500.00	\$617.52	41.16
01-11-652	AD OPERATING SUPPLIES	\$636.96	\$500.00	\$412.06	82.41
01-11-659	AD OTHER GEN SUPPLIES	\$83.46	\$250.00	\$138.46	55.38
01-11-835	AD EQUIPMENT, COMP	\$595.99	\$1,500.00	\$437.50	29.16
01-11-871	AD FURNITURE	\$ .00	\$3,000.00	\$973.08	32.43
01-11-872	AD ADA DOORS	\$ .00	\$5,000.00	\$3,267.65	65.35
01-11-890	AD OTHER IMPROVEMENTS (ROOF)	\$ .00	\$20,000.00	\$ .00	.00
01-11-894	AD INDUSTRIAL PARK DEVELOP	\$ .00	\$5,000.00	\$ .00	.00
01-11-896	AD TIF FREEBURG CENTER	\$278,726.81	\$280,000.00	\$122,916.78	43.89
01-11-913	AD COMMUNITY RELATIONS	\$450.00	\$500.00	\$196.76	39.35
01-11-931	AD ECONOMIC DEVELOPMENT	\$1,205.72	\$1,500.00	\$280.39	18.69
01-11-955	AD REFUNDS (Real Estate Taxes)	\$6,188.81	\$2,000.00	\$ .00	.00
01-11-959	AD INTERFUND TRANSFER (Pool)	\$200,000.00	\$50,000.00	\$ .00	.00
EXPENSE DEPARTMENT 11		\$601,159.47	\$503,804.16	\$199,204.70	39.54

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	ZONING				
01-16-421	ZO REGULAR SALARIES	\$8,484.88	\$8,437.07	\$7,794.59	92.38
01-16-431	ZO SALARIES, APPOINTED	\$870.00	\$1,500.00	\$1,410.00	94.00
01-16-453	ZO UNEMPLOYMENT INSURANCE	\$173.12	\$215.84	\$39.42	18.26
01-16-454	ZO WORKERS COMPENSATION	\$495.59	\$400.00	\$206.00	51.50
01-16-461	ZO SOCIAL SECURITY	\$715.69	\$1,092.99	\$704.17	64.42
01-16-532	ZO ENGINEERING	\$ .00	\$1,000.00	\$500.00	50.00
01-16-533	ZO LEGAL	\$25,627.12	\$5,000.00	\$2,539.88	50.79
01-16-535	ZO COUNTY INSPECTIONS	\$11,600.22	\$15,000.00	\$9,591.49	63.94
01-16-539	ZO OTHER PROF SERVICES	\$ .00	\$200.00	\$200.00	100.00
01-16-553	ZO PUBLISHING, ADVERTMT	\$56.80	\$500.00	\$131.20	26.24
01-16-554	ZO PRINTING, COPYING	\$175.20	\$250.00	\$177.60	71.04
01-16-557	ZO RECORDING EASEMT	\$20.00	\$100.00	\$94.00	94.00
01-16-653	ZO MAPPING	\$ .00	\$3,000.00	\$ .00	.00
EXPENSE DEPARTMENT 16		\$3,035.62	\$36,695.90	\$23,388.35	63.73

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	POLICE DEPARTMENT				
01-21-421	PD REGULAR SALARIES	\$431,844.33	\$476,000.00	\$236,011.85	49.58
01-21-422	PD OVERTIME	\$34,885.91	\$31,000.00	\$20,284.62	65.43
01-21-423	PD HOLIDAY OVERTIME	\$22,170.66	\$30,000.00	\$7,073.61	23.57
01-21-425	PD PART-TIME SALARIES	\$49,543.50	\$15,000.00	\$24,300.00	162.00
01-21-426	PD LONGEVITY/EDUCATION	\$6,507.84	\$5,700.16	\$1,938.53	34.00
01-21-451	PD HEALTH INSURANCE	\$71,254.14	\$85,000.00	\$44,117.79	51.90
01-21-453	PD UNEMPLOYMENT INSURANCE	\$3,724.73	\$3,300.00	\$1,293.54	39.19
01-21-454	PD WORKERS COMPENSATION	\$21,429.09	\$18,000.00	\$8,980.50	49.89
01-21-461	PD SOCIAL SECURITY	\$41,975.69	\$42,500.00	\$22,344.39	52.57
01-21-462	PD RETIREMENT	\$63,692.61	\$69,500.00	\$36,287.16	52.21
01-21-471	PD UNIFORM ALLOWANCE	\$7,500.78	\$7,500.00	\$5,858.25	78.11
01-21-511	PD MAINT BUILDING	\$3.60	\$500.00	\$0.00	.00
01-21-512	PD SERVICES, EQUIPMT	\$1,237.44	\$2,000.00	\$1,292.44	64.62
01-21-513	PD SERVICES, VEHICLE	\$20,215.95	\$20,000.00	\$10,996.34	54.98
01-21-533	PD LEGAL	\$49,781.31	\$20,000.00	\$22,750.09	113.75
01-21-534	PD MEDICAL	\$62,929.99	\$116,440.00	\$41,116.56	35.31
01-21-536	PD JANITORIAL	\$410.63	\$300.00	\$144.42	48.14
01-21-538	PD DISPATCHING SERVICE	\$25,681.04	\$35,000.00	\$33,771.87	96.49
01-21-539	PD OTHER PROF SERVICES	\$9,683.55	\$10,000.00	\$3,571.50	35.71
01-21-551	PD POSTAGE	\$104.71	\$200.00	\$64.05	32.02
01-21-552	PD TELEPHONE	\$4,629.10	\$5,000.00	\$2,584.64	51.69
01-21-553	PD PUBLISHING, ADVERTMT	\$651.70	\$650.00	\$37.60	5.78
01-21-554	PD PRINTING, COPYING	\$410.48	\$500.00	\$488.93	97.78
01-21-561	PD DUES	\$1,135.00	\$1,800.00	\$105.00	5.83
01-21-562	PD TRAVEL EXPENSE	\$663.05	\$700.00	\$0.00	.00
01-21-563	PD TRAINING	\$2,567.79	\$3,000.00	\$1,200.00	40.00
01-21-571	PD UTILITIES	\$3,490.50	\$3,500.00	\$2,363.97	67.54
01-21-592	PD GENERAL INSURANCE	\$13,407.82	\$15,000.00	\$0.00	.00
01-21-611	PD SUPPLIES, BUILDING	\$1,450.18	\$1,000.00	\$36.45	3.64
01-21-612	PD SUPPLIES, EQUIPMT	\$1,358.23	\$1,500.00	\$36.49	2.43
01-21-613	PD SUPPLIES, VEHICLE	\$2,902.64	\$3,000.00	\$2,819.41	93.98
01-21-651	PD OFFICE SUPPLIES	\$1,552.85	\$1,500.00	\$1,154.90	76.99
01-21-652	PD OPERATING SUPPLIES	\$1,692.91	\$2,000.00	\$578.19	28.90
01-21-655	PD AUTO FUEL/OIL	\$34,166.68	\$34,000.00	\$20,331.19	59.79
01-21-670	PD POLICE CANINE	\$411.36	\$250.00	\$366.99	146.79
01-21-831	PD OFFICE EQUIPMT (COPIER)	\$1,440.00	\$1,440.00	\$712.06	49.44
01-21-833	PD PROTECTIVE VESTS	\$0.00	\$1,200.00	\$4,040.00	336.66
01-21-834	PD COMPUTER SOFTWARE	\$2,443.11	\$2,500.00	\$890.00	35.60
01-21-835	PD TOBACCO COMPLIANCE GRANT	\$191.13	\$1,100.00	\$0.00	.00
01-21-837	PD COUNTY RADIOS	\$1,540.00	\$0.00	\$0.00	.00
01-21-841	PD VEHICLES	\$25,649.03	\$25,000.00	\$12,289.50	49.15
01-21-841.1	PD VEHICLES-IN CAR CAMERAS	\$14,099.56	\$2,000.00	\$0.00	.00
01-21-959	PD INTERFUND TRANSFER (ESDA)	\$0.00	\$2,850.00	\$0.00	.00
EXPENSE DEPARTMENT 21		\$1,040,430.62	\$1,097,430.16	\$572,232.83	52.14

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
01	GENERAL FUND				
	STREETS AND ALLEYS				
01-41-421	ST REGULAR SALARIES	\$139,047.71	\$144,694.00	\$79,867.50	55.19
01-41-422	ST TEMPORARY SALARIES	\$5,133.70	\$5,000.00	\$7,129.48	142.58
01-41-423	ST OVERTIME	\$4,085.73	\$2,000.00	\$3,140.18	157.00
01-41-451	ST HEALTH INSURANCE	\$10,563.74	\$9,943.53	\$5,952.32	59.86
01-41-453	ST UNEMPLOYMENT INSURANCE	\$1,202.34	\$775.11	\$285.97	36.89
01-41-454	ST WORKERS COMPENSATION	\$42,381.10	\$35,000.00	\$17,004.50	48.58
01-41-461	ST SOCIAL SECURITY	\$11,342.45	\$11,200.00	\$6,895.49	61.56
01-41-462	ST RETIREMENT	\$18,946.02	\$19,929.00	\$11,886.44	59.64
01-41-471	ST UNIFORM ALLOWANCE	\$67.95	\$0.00	\$0.00	.00
01-41-512	ST SERVICES, EQUIPMT	\$2,900.67	\$5,000.00	\$3,337.93	66.75
01-41-513	ST SERVICES, VEHICLE	\$4,676.43	\$5,000.00	\$3,031.09	60.62
01-41-515	ST MAINT SERVICE/SIGNAL LIGHT	\$1,024.00	\$1,000.00	\$0.00	.00
01-41-517	ST SERVICES, MOWING	\$1,391.28	\$1,500.00	\$1,223.30	81.55
01-41-533	ST LEGAL	\$56.63	\$500.00	\$0.00	.00
01-41-534	ST MEDICAL	\$2,993.39	\$7,096.00	\$3,031.77	42.72
01-41-539	ST OTHER PROF SERVICES	\$969.86	\$1,200.00	\$944.43	78.70
01-41-553	ST PUBLISHING,ADVERTMT	\$0.00	\$75.00	\$0.00	.00
01-41-557	ST RECORDING FEES	\$37.00	\$100.00	\$0.00	.00
01-41-562	ST TRAVEL EXPENSE	\$210.15	\$200.00	\$38.92	19.46
01-41-563	ST TRAINING	\$0.00	\$0.00	\$125.00	.00
01-41-571	ST UTILITIES	\$657.54	\$1,000.00	\$355.99	35.59
01-41-591	ST LIABILITY INSURANCE	\$5,230.31	\$5,500.00	\$0.00	.00
01-41-592	ST GENERAL INSURANCE	\$688.72	\$750.00	\$19.62	2.61
01-41-593	ST RENTALS	\$710.00	\$1,500.00	\$0.00	.00
01-41-612	ST SUPPLIES, EQUIPMT	\$3,258.19	\$5,000.00	\$2,339.24	46.78
01-41-613	ST SUPPLIES, VEHICLE	\$2,213.29	\$4,000.00	\$1,498.63	37.46
01-41-614	ST SUPPLIES, STREET	\$16,666.35	\$20,000.00	\$10,891.61	54.45
01-41-615	ST SIDEWALK MATERIAL SUPPLIES	\$2,516.84	\$3,000.00	\$46.25	1.54
01-41-617	ST SNOW REMOVAL	\$9,291.92	\$10,000.00	\$5,749.54	57.49
01-41-651	ST OFFICE SUPPLIES	\$26.65	\$100.00	\$37.57	37.57
01-41-652	ST OPERATING SUPPLIES	\$1,692.60	\$2,000.00	\$1,243.19	62.15
01-41-653	ST SMALL TOOLS	\$24.16	\$2,000.00	\$185.23	9.26
01-41-655	ST AUTO FUEL/OIL	\$11,809.33	\$12,000.00	\$6,474.16	53.95
01-41-656	ST CHEMICALS	\$6,014.14	\$6,000.00	\$3,950.95	65.84
01-41-659	ST OTHER GEN SUPPLIES	\$53.38	\$250.00	\$0.00	.00
01-41-831	ST EQUIP (SNOW PLOW)	\$5,300.00	\$0.00	\$0.00	.00
01-41-831.1	ST EQUIP(FOGGER)	\$8,209.50	\$0.00	\$0.00	.00
01-41-834	ST DOORS FOR SHED	\$0.00	\$0.00	\$1,000.00	.00
01-41-841	ST VEHICLE - TRUCK	\$0.00	\$9,000.00	\$0.00	.00
01-41-842	ST DUMP TRUCK	\$0.00	\$15,000.00	\$12,125.00	80.83
01-41-844	ST LEAF MACHINE	\$0.00	\$4,500.00	\$6,200.00	137.77
01-41-890	ST OTHER IMPROVEMENTS	\$2,449.75	\$2,500.00	\$275.00	11.00
01-41-892	ST GRANT/SAFE ROUTE TO SCHOOL	\$4,488.56	\$470,000.00	\$47,773.14	10.16
EXPENSE DEPARTMENT 41		\$328,331.38	\$824,312.64	\$244,059.44	29.60
REVENUE FUND 01		\$1,935,809.42	\$2,462,445.00	\$1,370,699.24	55.66
EXPENSE FUND 01		\$1,966,885.85	\$2,462,242.86	\$1,038,885.32	42.19
NET INCOME/LOSS FUND 01		\$31,076.43	\$202.14	\$331,813.92	0
NET INCOME/LOSS FUND 01		\$31,076.43	\$202.14	\$331,813.92	0

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

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
11	AUDIT				
	EXPENSES				
11-11-531	AU ACCOUNTING	\$6,000.00	\$7,000.00	\$0.00	.00
EXPENSE DEPARTMENT 11		\$6,000.00	\$7,000.00	\$0.00	0
REVENUE FUND 11		\$6,556.03	\$7,000.00	\$5,993.24	85.61
EXPENSE FUND 11		\$6,000.00	\$7,000.00	\$0.00	0
NET INCOME/LOSS FUND 11		\$556.03	\$0.00	\$5,993.24	0
NET INCOME/LOSS FUND 11		\$556.03	\$0.00	\$5,993.24	0

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

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
12	ESDA FUND				
	EXPENSES				
12-23-421	ES REGULAR SALARIES	\$1,946.24	\$2,500.16	\$1,442.40	57.69
12-23-461	ES SOCIAL SECURITY	\$149.00	\$221.13	\$110.40	49.92
12-23-563	ES TRAINING	\$ .00	\$650.00	\$250.00	38.46
12-23-565	ES PUBLICATIONS	\$83.95	\$100.00	\$83.95	83.95
12-23-612	ES SUPP/EQUIPMT/BAT/PATC	\$144.98	\$250.00	\$ .00	.00
12-23-652	ES OPERATING SUPPLIES	\$263.88	\$300.00	\$ .00	.00
12-23-831	ES EQUIPMENT, PAGERS	\$465.70	\$600.00	\$49.99	8.33
EXPENSE DEPARTMENT 23		\$3,053.75	\$4,621.29	\$1,936.74	41.90
REVENUE FUND 12		\$1,787.88	\$4,650.00	\$1,627.66	35.00
EXPENSE FUND 12		\$3,053.75	\$4,621.29	\$1,936.74	41.90
NET INCOME/LOSS FUND 12		\$1,265.87	\$28.71	\$309.08CR	0
NET INCOME/LOSS FUND 12		\$1,265.87	\$28.71	\$309.08CR	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
13	GARBAGE FUND REVENUES				
13-00-353	GA PENALTIES	\$2,095.83	\$2,250.00	\$1,228.92	54.61
13-00-368	GA COLLECTION	\$191,397.87	\$203,364.00	\$114,937.86	56.51
REVENUE DEPARTMENT 00		\$193,493.70	\$205,614.00	\$116,166.78	56.49

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
13	GARBAGE FUND				
	EXPENSES				
13-44-551	GA POSTAGE	\$1,902.73	\$1,500.00	\$1,033.12	68.87
13-44-573	GA GARBAGE DISPOSAL	\$191,256.75	\$188,000.00	\$105,133.95	55.92
13-44-575	GA RECYCLING	\$9,375.00	\$10,000.00	\$4,620.00	46.20
13-44-576	GA CLEANUP ACTIVITIES	\$3,153.78	\$3,500.00	\$2,824.37	80.69
EXPENSE DEPARTMENT 44		\$205,688.26	\$203,000.00	\$113,611.44	55.96
REVENUE FUND 13		\$193,493.70	\$205,614.00	\$116,166.78	56.49
EXPENSE FUND 13		\$205,688.26	\$203,000.00	\$113,611.44	55.96
NET INCOME/LOSS FUND 13		\$12,194.56	\$2,614.00	\$2,555.34	0
NET INCOME/LOSS FUND 13		\$12,194.56	\$2,614.00	\$2,555.34	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
15	MOTOR FUEL TAX REVENUES				
15-00-343	MOTOR FUEL TAX	\$121,393.52	\$110,000.00	\$61,739.81	56.12
15-00-381	MFT INTEREST INCOME	\$5,070.43	\$5,000.00	\$2,478.65	49.57
15-00-389	MFT OTHER REVENUE (From Reserv	\$ .00	\$75,000.00	\$ .00	.00
REVENUE DEPARTMENT 00		\$126,463.95	\$190,000.00	\$64,218.46	33.79

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
15	MOTOR FUEL TAX EXPENSES				
15-41-421	MFT REGULAR SALARIES	\$7,000.00	\$7,000.00	\$ .00	.00
15-41-453	MFT UNEMPLOYMENT INSURANCE	\$ .00	\$129.50	\$ .00	.00
15-41-461	MFT SOCIAL SECURITY	\$535.50	\$535.50	\$ .00	.00
15-41-462	MFT RETIREMENT	\$854.00	\$ .00	\$ .00	.00
15-41-530	MFT BANK CHARGES	\$60.00	\$ .00	\$ .00	.00
15-41-532	MFT ENGINEERING	\$2,675.38	\$5,000.00	\$ .00	.00
15-41-593	MFT RENTALS	\$7,443.41	\$6,000.00	\$3,695.00	61.58
15-41-614	MFT SUPPLIES, STREET(CA6/CULVE	\$1,560.62	\$34,000.00	\$15,248.14	44.84
15-41-615	MFT SUPPLIES, SIDEWALKS	\$2,545.13	\$4,500.00	\$18.24	.40
15-41-891	MFT STREET IMPROVEMENTS	\$69,144.09	\$45,700.00	\$31,034.11	67.90
15-41-891.1	MFT COLD PATCH	\$10,040.87	\$18,750.00	\$ .00	.00
15-41-891.2	MFT CALL ROCK	\$ .00	\$3,900.00	\$3,688.48	94.57
15-41-891.3	SPECIAL PROJECT-N. MAIN ST.	\$ .00	\$75,000.00	\$7,356.50	9.80
EXPENSE DEPARTMENT 41		\$101,859.00	\$200,515.00	\$61,040.47	30.44
REVENUE FUND 15		\$126,463.95	\$190,000.00	\$64,218.46	33.79
EXPENSE FUND 15		\$101,859.00	\$200,515.00	\$61,040.47	30.44
NET INCOME/LOSS FUND 15		\$24,604.95	\$10,515.00	\$3,177.99	0
NET INCOME/LOSS FUND 15		\$24,604.95	\$10,515.00	\$3,177.99	0

SYS DATE 102513  
[GGR]  
DATE 10/25/13

Village of Freeburg  
B U D G E T R E P O R T For October of 2013  
Friday October 25, 2013

SYS TIME 11:58  
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G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
20	IMPACT FEES - RESTRICTED REVENUES				
20-00-381	INTEREST INCOME	\$544.12	\$ .00	\$ .00	.00
REVENUE DEPARTMENT 00		\$544.12	\$ .00	\$ .00	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
20	IMPACT FEES - RESTRICTED EXPENSES				
REVENUE FUND 20		\$544.12	\$ .00	\$ .00	0
EXPENSE FUND 20		\$ .00	\$ .00	\$ .00	0
NET INCOME/LOSS FUND 20		\$544.12	\$ .00	\$ .00	0
NET INCOME/LOSS FUND 20		\$544.12	\$ .00	\$ .00	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
51	WATER FUND				
	REVENUE				
51-00-353	WR WATER PENALTIES	\$10,005.00	\$10,000.00	\$5,045.16	50.45
51-00-357	WR DEPR CHARGE	\$119,635.99	\$123,000.00	\$64,560.45	52.48
51-00-358	WR CAPITAL RESERVE CHARGE	\$25,392.29	\$26,000.00	\$13,703.07	52.70
51-00-361	WR WATER SALES	\$730,291.24	\$750,000.00	\$392,300.80	52.30
51-00-364	WR WATER SALES AT PLANT	\$13,781.30	\$10,000.00	\$3,510.50	35.10
51-00-365	WR TAP-ON FEES	\$3,000.00	\$3,000.00	\$2,500.00	83.33
51-00-366	WR CONN CHRGS/DEL RECN	\$1,619.95	\$1,500.00	\$900.00	60.00
51-00-367	WR MET, SUP, LABOR SLS	\$7,614.78	\$10,000.00	\$5,619.71	56.19
51-00-381	WR INTEREST INCOME	\$12,659.43	\$6,400.00	\$5,700.11	89.06
51-00-382	WR RENTAL INCOME (FIRE HYDRANT	\$9,695.00	\$9,695.00	\$9,000.00	92.83
51-00-395	WR REFDS/REIMBURSEMT	\$168,827.23	\$ .00	\$ .00	.00
REVENUE DEPARTMENT 00		\$1,102,522.21	\$949,595.00	\$502,839.80	52.95

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
51	WATER FUND				
	WATER FUND EXPENSES				
51-42-421	WR REGULAR SALARIES	\$164,273.51	\$168,976.00	\$92,580.56	54.78
51-42-422	WR TEMP SALARIES	\$4,847.80	\$5,000.00	\$6,453.46	129.06
51-42-423	WR OVERTIME	\$2,111.02	\$4,000.00	\$1,954.25	48.85
51-42-426	WR EMPLOYEE BONUS	\$171.00	\$170.72	\$ .00	.00
51-42-431	WR ELECTED SALARIES	\$7,150.06	\$8,000.00	\$5,218.51	65.23
51-42-451	WR HEALTH INSURANCE	\$19,584.33	\$20,654.29	\$12,861.23	62.26
51-42-453	WR UNEMPLOYMENT INSURANCE	\$1,057.05	\$1,036.19	\$298.34	28.79
51-42-454	WR WORKER'S COMP INSURANCE	\$7,692.57	\$7,800.00	\$3,589.50	46.01
51-42-461	WR SOCIAL SECURITY	\$13,659.39	\$13,615.00	\$8,124.82	59.67
51-42-462	WR RETIREMENT	\$22,748.82	\$22,163.00	\$13,609.32	61.40
51-42-471	WR UNIFORM RENTAL	\$4,528.40	\$4,500.00	\$3,280.13	72.89
51-42-512	WR SERVICES, EQUIPMT	\$2,487.36	\$2,500.00	\$2,198.48	87.93
51-42-513	WR SERVICES, VEHICLES	\$3,799.20	\$4,000.00	\$2,365.46	59.13
51-42-515	WR SERV, INFRASTRUCTURE	\$1,343.79	\$2,000.00	\$322.64	16.13
51-42-517	WR SERV, LAWN MOWING	\$1,793.44	\$2,500.00	\$2,170.88	86.83
51-42-519	WR SERVICES, OTHER	\$63.00	\$500.00	\$255.00	51.00
51-42-531	WR ACCOUNTING	\$1,343.60	\$500.00	\$ .00	.00
51-42-532	WR ENGINEERING	\$ .00	\$2,500.00	\$ .00	.00
51-42-533	WR LEGAL	\$2,136.62	\$2,500.00	\$1,269.54	50.78
51-42-534	WR MEDICAL	\$17,603.48	\$30,408.00	\$11,537.16	37.94
51-42-537	WR DATA PROCESSING	\$1.22	\$ .00	\$ .00	.00
51-42-539	WR OTHER PROF SERVICES	\$8,740.87	\$10,000.00	\$2,760.76	27.60
51-42-551	WR POSTAGE	\$2,856.96	\$3,000.00	\$1,692.97	56.43
51-42-552	WR TELEPHONE	\$2,571.24	\$3,000.00	\$1,341.21	44.70
51-42-553	WR PUBLISH,ADVERTISING	\$943.90	\$1,000.00	\$950.80	95.08
51-42-560	WR-IML CONFERENCE	\$ .00	\$ .00	\$2,215.46	.00
51-42-561	WR DUES	\$420.87	\$450.00	\$309.20	68.71
51-42-562	WR TRAVEL EXPENSES	\$276.16	\$300.00	\$100.53	33.51
51-42-563	WR TRAINING	\$1,549.37	\$1,500.00	\$799.16	53.27
51-42-571	WR UTILITIES	\$3,696.94	\$3,000.00	\$2,044.81	68.16
51-42-575	WR WATER PURCHASES	\$315,055.73	\$335,000.00	\$154,512.00	46.12
51-42-591	WR LIABILITY INS	\$981.34	\$1,000.00	\$32.70	3.27
51-42-592	WR GENERAL INS	\$1,910.69	\$1,900.00	\$ .00	.00
51-42-593	WR RENTALS	\$ .00	\$500.00	\$ .00	.00
51-42-611	WR SUPPLIES, BUILDING	\$3,000.00	\$1,000.00	\$ .00	.00
51-42-612	WR SUPPLIES, EQUIPMT	\$2,576.29	\$3,500.00	\$2,010.68	57.44
51-42-613	WR SUPPLIES, VEHICLES	\$12,808.12	\$1,500.00	\$350.73	23.38
51-42-614	WR SUPPLIES, STREET	\$117.52	\$ .00	\$156.99	.00
51-42-615	WR SUPPL, INFRASTRUCTURE	\$9,492.12	\$10,000.00	\$15,672.48	156.72
51-42-619	WR SUPPLIES, OTHER	\$2.02	\$5,000.00	\$2,183.41	43.66
51-42-651	WR OFFICE SUPPLIES	\$1,057.04	\$1,750.00	\$513.02	29.31
51-42-652	WR OPERATING SUPPLIES	\$2,709.82	\$3,000.00	\$3,144.01	104.80
51-42-653	WR SMALL TOOLS	\$1,074.42	\$3,000.00	\$621.53	20.71
51-42-655	WR AUTO FUEL/OIL	\$9,718.25	\$11,000.00	\$6,237.95	56.70
51-42-659	WR OTHER GEN SUPPLIES	\$51.83	\$1,000.00	\$972.44	97.24
51-42-712	WR IEPA LOAN/PRIN L17-1284	\$ .00	\$6,000.00	\$3,008.34	50.13
51-42-722	WR IEPA LOAN INT L17-1284	\$1,246.64	\$1,250.00	\$559.89	44.79
51-42-831	WR EQUIPMENT (SKID STEER)	\$ .00	\$1,000.00	\$ .00	.00
51-42-834	WR COPIER	\$ .00	\$4,000.00	\$2,110.43	52.76
51-42-841	WR TRUCK	\$ .00	\$45,000.00	\$12,224.48	27.16
51-42-843	WR RADIO READ METERS	\$ .00	\$30,000.00	\$9,504.00	31.68
51-42-851	WR INFRASTRUCTURE	\$13,001.14	\$30,000.00	\$14,328.81	47.76
51-42-852	WR MISC WATER MAIN REPLC	\$ .00	\$30,000.00	\$ .00	.00
51-42-852.2	NARROW BAND RADIOS	\$ .00	\$5,000.00	\$ .00	.00
51-42-951	WR DEPRECIATION	\$85,099.87	\$ .00	\$ .00	.00
EXPENSE DEPARTMENT 42		\$759,354.81	\$856,973.20	\$408,448.07	47.66
REVENUE FUND 51		\$1,102,522.21	\$949,595.00	\$502,839.80	52.95
EXPENSE FUND 51		\$759,354.81	\$856,973.20	\$408,448.07	47.66
NET INCOME/LOSS FUND 51		\$343,167.40	\$92,621.80	\$94,391.73	0
NET INCOME/LOSS FUND 51		\$343,167.40	\$92,621.80	\$94,391.73	0

SYS DATE 102513  
[GGR]  
DATE 10/25/13

Village of Freeburg  
B U D G E T R E P O R T For October of 2013  
Friday October 25, 2013

SYS TIME 11:58

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

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
52	SEWER FUND				
	REVENUES				
52-00-344	SR GRANTS AND LOANS	\$ .00	\$272,411.00	\$243,344.76	89.33
52-00-353	SR SEWER PENALTIES	\$5,721.59	\$5,800.00	\$3,160.73	54.49
52-00-362	SR SEWER CHARGES	\$490,438.78	\$500,000.00	\$266,959.91	53.39
52-00-365	SR TAP-ON FEES	\$4,500.00	\$5,000.00	\$750.00	15.00
52-00-381	SR INTEREST INCOME	\$6,761.82	\$6,500.00	\$4,014.76	61.76
52-00-389	SR OTHER REVENUE (From Reserve)	\$ .00	\$41,716.00	\$ .00	.00
52-00-394	SR SALE OF METERIALS	\$ .00	\$ .00	\$400.00	.00
52-00-400	SR DECO GRANT	\$18,730.00	\$ .00	\$ .00	.00
REVENUE DEPARTMENT 00		\$526,152.19	\$831,427.00	\$518,630.16	62.37

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
52	SEWER FUND				
	EXPENSES				
52-43-421	SR REGULAR SALARIES	\$139,109.64	\$143,050.00	\$76,547.10	53.51
52-43-422	SR TEMP SALARIES	\$3,578.25	\$5,000.00	\$7,020.13	140.40
52-43-423	SR OVERTIME	\$12,038.85	\$8,000.00	\$6,920.80	86.51
52-43-426	SR EMPLOYEE BONUS	\$250.00	\$ .00	\$ .00	.00
52-43-431	SR ELECTED SALARIES	\$7,185.76	\$8,000.00	\$5,218.51	65.23
52-43-451	SR HEALTH INSURANCE	\$17,868.06	\$18,899.55	\$10,203.15	53.98
52-43-453	SR UNEMPLOYMENT INSURANCE	\$986.00	\$855.27	\$264.98	30.98
52-43-454	SR WORKER'S COMP INSURANCE	\$8,602.65	\$9,000.00	\$5,183.50	57.59
52-43-461	SR SOCIAL SECURITY	\$12,367.06	\$11,938.00	\$8,929.23	74.79
52-43-462	SR RETIREMENT	\$19,344.54	\$19,334.00	\$11,357.97	58.74
52-43-471	SR UNIFORM RENTAL	\$4,529.84	\$4,500.00	\$3,068.53	68.18
52-43-512	SR SERVICES, EQUIPMT	\$6,911.61	\$4,000.00	\$12,525.77	313.14
52-43-513	SR SERVICES, VEHICLES	\$3,216.69	\$3,000.00	\$2,195.64	73.18
52-43-515	SR SERV, INFRAS/HYDRO CNT	\$1,580.00	\$1,500.00	\$ .00	.00
52-43-517	SR SERV, LAWN MOWING	\$3,749.92	\$4,000.00	\$4,113.68	102.84
52-43-519	SR SERVICES, OTHER	\$3,954.00	\$4,000.00	\$ .00	.00
52-43-530	SR NPDES STATE PERMIT	\$5,000.00	\$5,000.00	\$5,000.00	100.00
52-43-531	SR ACCOUNTING	\$1,053.60	\$500.00	\$ .00	.00
52-43-532	SR ENGINEERING	\$ .00	\$1,000.00	\$ .00	.00
52-43-533	SR LEGAL	\$25,589.15	\$15,000.00	\$2,568.62	17.12
52-43-534	SR MEDICAL	\$14,659.03	\$23,312.00	\$9,071.93	38.91
52-43-539	SR OTHER PROF SERVICES	\$53,079.86	\$40,000.00	\$10,205.29	25.51
52-43-551	SR POSTAGE	\$2,727.93	\$2,750.00	\$1,706.34	62.04
52-43-552	SR TELEPHONE	\$3,900.55	\$4,000.00	\$2,529.82	63.24
52-43-553	SR PUBLISH, ADVERTISING	\$86.40	\$100.00	\$300.40	300.40
52-43-555	SR-SEWER BACKUP REIMB	\$ .00	\$ .00	\$1,700.00	.00
52-43-557	SR RECORDING FEES	\$ .00	\$100.00	\$ .00	.00
52-43-560	SR-IML CONFERENCE	\$ .00	\$ .00	\$2,215.46	.00
52-43-561	SR DUES	\$420.87	\$450.00	\$294.20	65.37
52-43-562	SR TRAVEL EXPENSES	\$392.45	\$500.00	\$251.22	50.24
52-43-563	SR TRAINING	\$585.55	\$1,500.00	\$826.16	55.07
52-43-571	SR UTILITIES	\$66.67	\$ .00	\$ .00	.00
52-43-576	SR ELECTRICITY PURCHASES	\$20,076.36	\$20,000.00	\$12,320.13	61.60
52-43-577	SR FUEL PURCHASES	\$464.39	\$1,500.00	\$470.99	31.39
52-43-591	SR LIABILITY INS	\$1,099.29	\$1,100.00	\$ .00	.00
52-43-592	SR GENERAL INS	\$1,528.98	\$1,750.00	\$39.24	2.24
52-43-593	SR RENTALS	\$462.00	\$500.00	\$ .00	.00
52-43-611	SR SUPPLIES, BUILDING	\$5,000.00	\$1,000.00	\$624.00	62.40
52-43-612	SR SUPPLIES, EQUIPMT	\$4,938.86	\$4,500.00	\$2,957.02	65.71
52-43-613	SR SUPPLIES, VEHICLES	\$1,456.97	\$3,000.00	\$154.20	5.14
52-43-615	SR SUPPL, INFRASTRUCTURE	\$10,821.20	\$25,000.00	\$25,218.16	100.87
52-43-619	SR SUPPLIES, OTHER	\$1.35	\$5,000.00	\$1,007.33	20.14
52-43-651	SR OFFICE SUPPLIES	\$1,052.34	\$1,750.00	\$528.02	30.17
52-43-652	SR OPERATING SUPPLIES	\$2,231.33	\$3,500.00	\$3,334.83	95.28
52-43-653	SR SMALL TOOLS	\$220.13	\$2,000.00	\$1,017.51	50.87
52-43-655	SR AUTO FUEL/OIL	\$9,713.26	\$10,000.00	\$6,093.88	60.93
52-43-656	SR CHEMICALS	\$2,722.12	\$6,000.00	\$1,830.14	30.50
52-43-659	SR OTHER GEN SUPPLIES	\$57.82	\$250.00	\$108.47	43.38
52-43-712	SR IEPA LOAN/PRIN L173647	\$4.00	\$1,900.00	\$ .00	.00
52-43-713	SR IEPA LOAN/PRN/L171760	\$ .00	\$26,000.00	\$25,937.83	99.76
52-43-722	SR IEPA LOAN INT L17-3647	\$221.08	\$17,000.00	\$ .00	.00
52-43-723	SR IEPA LOAN/INT/L171760	\$6,236.48	\$6,000.00	\$5,591.25	93.18
52-43-831	SR EQUIPMENT (SKID STEER)	\$ .00	\$1,000.00	\$ .00	.00
52-43-831.1	SR EQUIP/SEWER MACHINE	\$1,571.83	\$24,217.00	\$24,177.05	99.83
52-43-834	SR COPIER	\$ .00	\$4,000.00	\$2,110.43	52.76
52-43-841	SR TRUCK	\$ .00	\$44,000.00	\$12,224.48	27.78
52-43-852	SR LIFT STA REP.	\$2,141.70	\$7,500.00	\$227.82	3.03
52-43-854	SR ELIZ. ST. REPAIR	\$232.50	\$ .00	\$ .00	.00
52-43-892	SR N. STATE ST	\$ .00	\$273,171.00	\$240,403.74	88.00
52-43-920	SR MISCELLANEOUS	\$500.00	\$500.00	\$ .00	.00
52-43-951	SR DEPRECIATION	\$72,195.26	\$ .00	\$ .00	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
52	SEWER FUND				
EXPENSE DEPARTMENT 43		\$497,784.18	\$831,426.82	\$556,594.95	66.94
REVENUE FUND 52		\$526,152.19	\$831,427.00	\$518,630.16	62.37
EXPENSE FUND 52		\$497,784.18	\$831,426.82	\$556,594.95	66.94
NET INCOME/LOSS FUND 52		\$28,368.01	\$.18	\$37,964.79CR	0
NET INCOME/LOSS FUND 52		\$28,368.01	\$.18	\$37,964.79CR	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
	REVENUE				
53-00-303	EL REIMBURSED COST-SALARIES	\$ .00	\$ .00	\$30.00	.00
53-00-305	EL REIMBURSED COST-SUPPLIES	\$2,748.80	\$ .00	\$ .00	.00
53-00-306	EL REIMBURSED COST-EQUIPMENT	\$708.00	\$ .00	\$ .00	.00
53-00-344	EL GRANTS(IMEA)	\$ .00	\$30,000.00	\$ .00	.00
53-00-353	EL ELECTRIC PENALTIES	\$41,323.83	\$45,000.00	\$24,922.80	55.38
53-00-363	EL SALES	\$4,618,910.57	\$4,600,000.00	\$2,755,382.26	59.89
53-00-365	EL TAP IN FEES	\$1,200.00	\$2,000.00	\$1,050.00	52.50
53-00-366	EL CONN/T CONN/CHARGES	\$2,170.00	\$2,500.00	\$1,500.00	60.00
53-00-367	EL MET, SUP, LABOR SAL	\$10,872.28	\$7,500.00	\$6,880.45	91.73
53-00-381	EL INTEREST INCOME	\$65,228.81	\$65,000.00	\$28,653.84	44.08
53-00-382	EL NIGHT LIGHT RENTAL	\$23,765.39	\$22,000.00	\$15,586.88	70.84
53-00-388	EL OVER ON CASH DRAWER	\$ .00	\$ .00	\$20.00	.00
53-00-392	EL PROCEEDS FIXED ASSET SALES	\$2,138.01	\$ .00	\$352.50	.00
53-00-394	EL SALE OF MATERIALS	\$9,109.50	\$5,000.00	\$ .00	.00
53-00-395	EL REFUNDS, REIMBURSE (Fuel)	\$26,399.51	\$25,000.00	\$37,167.46	148.66
53-00-397	EL MISC REFUNDS/REIMBURSEMENT	\$ .00	\$ .00	\$1,350.00	.00
53-00-400	EL GRANT(DECO)	\$25,000.00	\$75,000.00	\$69,670.00	92.89
REVENUE DEPARTMENT 00		\$4,829,574.70	\$4,879,000.00	\$2,942,566.19	60.31

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
	EXPENSES				
53-40-421	EL REGULAR SALARIES	\$406,264.77	\$470,764.00	\$268,648.14	57.06
53-40-422	EL TEMP SALARIES	\$4,676.89	\$5,000.00	\$6,453.46	129.06
53-40-423	EL OVERTIME	\$11,675.74	\$10,000.00	\$9,278.84	92.78
53-40-426	EL EMPLOYEE BONUS	\$600.00	\$768.24	\$ .00	.00
53-40-431	EL ELECTED SALARIES	\$8,403.11	\$8,500.00	\$5,539.34	65.16
53-40-451	EL HEALTH INSURANCE	\$63,370.82	\$76,783.28	\$45,014.35	58.62
53-40-453	EL UNEMPLOYMENT INSURANCE	\$3,321.79	\$2,878.31	\$296.59	10.30
53-40-454	EL WORKER'S COMP INSURANCE	\$17,919.47	\$20,000.00	\$6,504.50	32.52
53-40-461	EL SOCIAL SECURITY	\$33,093.23	\$37,161.00	\$22,748.52	61.21
53-40-462	EL RETIREMENT	\$52,419.44	\$61,636.00	\$37,026.92	60.07
53-40-471	EL UNIFORM RENTAL	\$4,931.57	\$6,000.00	\$2,569.88	42.83
53-40-511	EL SERVICES, BUILDING	\$4,948.00	\$5,000.00	\$ .00	.00
53-40-512	EL SERVICES, EQUIPMT	\$10,358.36	\$10,000.00	\$3,786.27	37.86
53-40-513	EL SERVICES, VEHICLES	\$5,386.20	\$20,000.00	\$2,296.13	11.48
53-40-515	EL SERV, INFRASTRUCTURE	\$7,019.95	\$10,000.00	\$4,914.50	49.14
53-40-517	EL SERVICES, CAT GEN	\$2,839.86	\$4,000.00	\$3,081.95	77.04
53-40-519	EL SERVICES, OTHER	\$63.00	\$1,000.00	\$151.70 <sup>CR</sup>	15.17-
53-40-520	EL POWER PLANT ENGINE REPAIR	\$ .00	\$1,500.00	\$2,256.90	150.46
53-40-531	EL ACCOUNTING	\$1,363.60	\$600.00	\$ .00	.00
53-40-532	EL ENGINEERING	\$21,306.60	\$25,000.00	\$23,765.19	95.06
53-40-533	EL LEGAL	\$3,364.35	\$10,000.00	\$1,320.30	13.20
53-40-534	EL MEDICAL	\$49,333.49	\$102,464.00	\$40,422.65	39.45
53-40-539	EL OTHER PROF SERVICES	\$14,156.30	\$10,000.00	\$4,633.32	46.33
53-40-551	EL POSTAGE	\$2,703.84	\$2,500.00	\$1,657.13	66.28
53-40-552	EL TELEPHONE	\$4,530.84	\$5,000.00	\$2,868.01	57.36
53-40-553	EL PUBLISH, ADVERTISING	\$897.30	\$1,000.00	\$103.60	10.36
53-40-557	EL RECORDING FEES	\$ .00	\$250.00	\$ .00	.00
53-40-560	EL-IML CONFERENCE	\$ .00	\$ .00	\$2,215.43	.00
53-40-561	EL DUES	\$182.66	\$200.00	\$53.00	26.50
53-40-562	EL TRAVEL EXPENSES	\$2,441.02	\$2,000.00	\$1,780.47	89.02
53-40-563	EL TRAINING	\$6,480.67	\$4,000.00	\$4,681.02	117.02
53-40-571	EL UTILITIES	\$4,097.89	\$4,500.00	\$3,218.28	71.51
53-40-576	EL ELECTRICITY PURCHASES	\$2,868,416.99	\$2,861,000.00	\$1,626,856.73	56.86
53-40-577	EL FUEL PURCHASES(GENERATORS)	\$44,601.08	\$25,000.00	\$24,714.20	98.85
53-40-578	EL PERMITS	\$3,183.00	\$3,500.00	\$3,183.00	90.94
53-40-591	EL LIABILITY INS	\$11,561.64	\$12,000.00	\$ .00	.00
53-40-592	EL GENERAL INS	\$50,442.01	\$43,000.00	\$542.82	1.26
53-40-593	EL RENTALS	\$273.00	\$2,000.00	\$49.00	2.45
53-40-611	EL SUPPLIES, BUILDING	\$5,049.89	\$7,500.00	\$ .00	.00
53-40-612	EL SUPPLIES, EQUIPMT	\$5,762.28	\$7,500.00	\$5,453.59	72.71
53-40-613	EL SUPPLIES, VEHICLES	\$6,132.38	\$10,000.00	\$635.05	6.35
53-40-615	EL SUPPL, INFRASTRUCTURE	\$56,162.03	\$50,000.00	\$28,956.48	57.91
53-40-619	EL SUPPLIES, OTHER	\$109.12	\$5,000.00	\$599.28	11.98
53-40-620	EL POWER PLANT PARTS	\$2,520.57	\$2,250.00	\$2,167.72	96.34
53-40-651	EL OFFICE SUPPLIES	\$1,138.30	\$1,500.00	\$569.63	37.97
53-40-652	EL OPERATING SUPPLIES	\$7,558.10	\$10,000.00	\$7,416.22	74.16
53-40-653	EL SMALL TOOLS	\$1,782.77	\$5,000.00	\$559.85	11.19
53-40-655	EL AUTO FUEL/OIL	\$9,729.43	\$12,000.00	\$6,093.43	50.77
53-40-656	EL CHEMICALS	\$808.85	\$1,000.00	\$788.62	78.86
53-40-659	EL OTHER GEN SUPPLIES	\$42.06	\$100.00	\$108.47	108.47
53-40-711	EL BOND DEBT SERVICE	\$399,625.28	\$402,000.00	\$43,193.75	10.74
53-40-731	EL FRANCHISE FEE	\$233,011.72	\$230,000.00	\$119,263.33	51.85
53-40-811	EL LAND/EASEMT ACQUISTN	\$ .00	\$1,000.00	\$ .00	.00
53-40-821	EL BLDG/OTHER REPAIRS	\$ .00	\$1,000.00	\$ .00	.00
53-40-823	EL STORAGE SHED	\$ .00	\$75,000.00	\$64,463.74	85.95
53-40-831	EL EQUIP (BACKHOE)	\$911.95	\$12,864.00	\$ .00	.00
53-40-833	EL CHRISTMAS LIGHTS	\$ .00	\$5,000.00	\$ .00	.00
53-40-834	EL COPIER	\$ .00	\$4,000.00	\$2,640.42	66.01
53-40-835	EL GENERATORS, LIFT STA	\$ .00	\$20,000.00	\$ .00	.00
53-40-841	EL TRUCK	\$ .00	\$35,000.00	\$35,588.73	101.68
53-40-842	EL POWER PLANT NESHA COMPLIAN	\$ .00	\$ .00	\$227.80	.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
53-40-843	EL RADIO READ METERS	\$ .00	\$15,000.00	\$ .00	.00
53-40-851	EL UTILITY SYS PRIMARY	\$11,045.92	\$50,000.00	\$2,311.40	4.62
53-40-852	EL HIGHWAY EXPANSION PROJECT	\$678.10	\$ .00	\$ .00	.00
53-40-854	EL SYSTEM EXPANSION	\$ .00	\$25,000.00	\$14,746.41	58.98
53-40-913	EL COMMUNITY RELATIONS(BANNERS	\$ .00	\$5,000.00	\$ .00	.00
53-40-920	EL MISCELLANEOUS	\$32.07	\$500.00	\$ .00	.00
53-40-951	EL DEPRECIATION	\$636,391.51	\$ .00	\$ .00	.00
EXPENSE DEPARTMENT 40		\$5,105,120.81	\$4,858,218.83	\$2,498,112.66	51.42
REVENUE FUND 53		\$4,829,574.70	\$4,879,000.00	\$2,942,566.19	60.31
EXPENSE FUND 53		\$5,105,120.81	\$4,858,218.83	\$2,498,112.66	51.42
NET INCOME/LOSS FUND 53		\$275,546.11	\$20,781.17	\$444,453.53	0
NET INCOME/LOSS FUND 53		\$275,546.11	\$20,781.17	\$444,453.53	0

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
58	POOL				
	REVENUES				
58-00-348	SWP PASS SALES OUT/TOWN	\$1,293.00	\$3,000.00	\$5,970.00	199.00
58-00-374	SWP ADMISSION SALES	\$6,791.00	\$12,000.00	\$13,568.00	113.06
58-00-375	SWP LESSON SALES	\$428.00	\$1,200.00	\$1,095.00	91.25
58-00-376	SWP CONCESSION SALES	\$5,948.25	\$11,000.00	\$11,086.62	100.78
58-00-377	SWP 10 DAY PASS SALES	\$2,030.00	\$3,500.00	\$2,730.00	78.00
58-00-378	SWP PASS SALES	\$3,212.00	\$10,000.00	\$11,327.00	113.27
58-00-379	SWP USER FEES	\$ .00	\$3,000.00	\$2,610.00	87.00
58-00-381	SWP INTEREST INCOME	\$1,025.06	\$100.00	\$2.30	2.30
58-00-382	SWP RNTL INC-PARTY SALE	\$974.00	\$1,500.00	\$2,737.50	182.50
58-00-384	SWP GRANT, STATE	\$177,700.00	\$ .00	\$ .00	.00
58-00-385	SWP GRANT, COUNTY	\$15,000.00	\$ .00	\$ .00	.00
58-00-389.1	SWP Other Revenue - Tax Levy	\$53,894.70	\$54,000.00	\$48,982.16	90.70
58-00-399	SWP INTERFUND TRANSFER (Gen. F	\$200,000.00	\$50,000.00	\$ .00	.00
REVENUE DEPARTMENT 00		\$468,296.01	\$149,300.00	\$100,108.58	67.05

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
58	POOL				
	EXPENSES				
58-55-421	SWP MANAGER SALARIES	\$13,042.44	\$13,200.00	\$11,855.76	89.81
58-55-422	SWP SAL GAURDS	\$23,415.89	\$23,500.00	\$27,123.06	115.41
58-55-424	SWP VILL PERSONNEL MAINT	\$ .00	\$1,000.00	\$ .00	.00
58-55-453	SWP UNEMPLOYMENT INSURANCE	\$674.47	\$935.85	\$993.95	106.20
58-55-454	SWP WORKER'S COMP INSURANCE	\$1,630.45	\$ .00	\$911.00	.00
58-55-461	SWP SOCIAL SECURITY	\$2,789.05	\$3,287.75	\$2,981.89	90.69
58-55-519	SWP SERVICES, OTHER	\$1,595.00	\$1,500.00	\$62.50	4.16
58-55-553	SWP PUBLISH,ADVERTISING	\$117.60	\$200.00	\$ .00	.00
58-55-554	SWP PRINTING, COPYING	\$55.00	\$200.00	\$211.40	105.70
58-55-561	SWP DUES	\$105.00	\$105.00	\$90.00	85.71
58-55-563	SWP TRAINING	\$ .00	\$750.00	\$60.00	8.00
58-55-571	SWP UTILITIES	\$30.29	\$150.00	\$ .00	.00
58-55-591	SWP LIABILITY INS	\$911.77	\$ .00	\$ .00	.00
58-55-592	SWP GENERAL INS	\$301.39	\$ .00	\$ .00	.00
58-55-593	SWP RENTALS	\$618.00	\$750.00	\$618.00	82.40
58-55-611	SWP SUPPLIES, BUILDING	\$206.21	\$100.00	\$76.62	76.62
58-55-612	SWP SUPPLIES, EQUIPMT	\$2,508.83	\$2,000.00	\$3,434.51	171.72
58-55-652	SWP OPERATING SUPPLIES	\$831.47	\$300.00	\$910.83	303.61
58-55-656	SWP CHEMICALS	\$3,345.37	\$10,000.00	\$6,528.51	65.28
58-55-657	SWP CONCESSION SUPPLIES	\$4,142.16	\$8,000.00	\$7,404.71	92.55
58-55-659	SWP OTHER GEN SUPPLIES	\$45.80	\$250.00	\$134.23	53.69
58-55-711	SWP BOND INTEREST	\$29,839.63	\$ .00	\$ .00	.00
58-55-712	SWP Debt Service - Bonds	\$ .00	\$51,735.00	\$11,122.50	21.49
58-55-824	SWP UPGRADES	\$275.00	\$52,000.00	\$77,659.60	149.34
58-55-826	SWP BATH HOUSE RENOVATIONS	\$ .90	\$ .00	\$ .00	.00
58-55-951	SWP DEPRECIATION	\$52,213.76	\$ .00	\$ .00	.00
EXPENSE DEPARTMENT 55		\$138,695.48	\$169,963.60	\$152,179.07	89.53
REVENUE FUND 58		\$468,296.01	\$149,300.00	\$100,108.58	67.05
EXPENSE FUND 58		\$138,695.48	\$169,963.60	\$152,179.07	89.53
NET INCOME/LOSS FUND 58		\$329,600.53	\$20,663.60	\$52,070.49CR	0
NET INCOME/LOSS FUND 58		\$329,600.53	\$20,663.60	\$52,070.49CR	0

SYS DATE 102513  
[GGR]  
DATE 10/25/13

Village of Freeburg  
B U D G E T R E P O R T For October of 2013  
Friday October 25, 2013

SYS TIME 11:58  
PAGE 27

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS REVENUE				
60-00-381	BOND INTEREST	\$149.68	\$ .00	\$63.19	.00
REVENUE DEPARTMENT 00		\$149.68	\$ .00	\$63.19	0

SYS DATE 102513  
[GGR]  
DATE 10/25/13

Village of Freeburg  
B U D G E T R E P O R T For October of 2013  
Friday October 25, 2013

SYS TIME 11:58  
PAGE 28

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS EXPENSES				
60-40-500	BOND EXPENSE	\$100,751.85	\$ .00	\$662.50	.00
60-40-721	EB - INTEREST EXPENSE	\$150,617.82	\$ .00	\$ .00	.00
EXPENSE DEPARTMENT 40		<u>\$251,369.67</u>	<u>\$ .00</u>	<u>\$662.50</u>	<u>0</u>

SYS DATE 102513  
[GGR]  
DATE 10/25/13

Village of Freeburg  
B U D G E T R E P O R T For October of 2013  
Friday October 25, 2013

SYS TIME 11:58  
PAGE 29

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS				
REVENUE FUND 60		\$149.68	\$ .00	\$63.19	0
EXPENSE FUND 60		\$251,369.67	\$ .00	\$662.50	0
NET INCOME/LOSS FUND 60		\$251,219.99	\$ .00	\$599.31CR	0
NET INCOME/LOSS FUND 60		\$251,219.99	\$ .00	\$599.31CR	0

**Investment Portfolio Pledged Securities**  
 Citizens Community Bank  
 Freeburg, IL

InTrader (pledged )  
 Last : 09/30/2013  
 As-of: 10/31/2013  
 65311 44002280

Sec ID	Symbol	Security Description: Line 1	Security Description: Line 2	Safekeeping Agent	Maturity	Sp	Original Face S&P	Rated Pledged	Book Value	Market Value
<b>PLEGGED TO: vge VILLAGE</b>										
31315PQE2	CSB	FARMER MAC	FAMCA CALLABLE 05/21/13	Commerce Bank	11/21/2016	03a	173,000.00 NR	10/28/2013	173,000.00	
Pledge Description: VILLAGE OF FREEBURG										
31315PQE2	CSB	FARMER MAC	FAMCA CALLABLE 05/21/13	Commerce Bank	11/21/2016	03a	330,000.00 NR	10/28/2013	330,000.00	
Pledge Description: VILLAGE OF FREEBURG										
313380ML8	CSB	FEDERAL HOME LOAN BANK	FHLB CALLABLE 12/07/12	Commerce Bank	09/07/2018	03a	175,000.00 AA+	10/28/2013	175,000.00	
Pledge Description: VILLAGE OF FREEBURG										
3133EAQ65	CSB	FEDERAL FARM CREDIT BANK	FEDERAL FARM CREDIT BANK	Commerce Bank	05/14/2032	03a	5,000.00 AA+	10/28/2013	5,000.00	
Pledge Description: VILLAGE OF FREEBURG										
3136GTAZZ	CSB	FANNIE MAE	FNMA CALLABLE 01/30/14	Commerce Bank	01/30/2016	03a	300,000.00 AA+	10/28/2013	300,000.00	
Pledge Description: VILLAGE OF FREEBURG										
36179MND8	CSB	G2 MA0388 30 YEAR	G2 MA0388 30 YEAR	Commerce Bank	09/20/2042	04a	137,000.00 NR	10/28/2013	30,555.68	
Collateral Type = G2M										
3620ZFM45	CSB	G2 4879	G2 4879	Commerce Bank	12/20/2040	04a	625,297.24 NR	10/28/2013	655,023.43	
Collateral Type = G2M										
31417Y4A2	CSB	FN MA0816 20 YEAR FIXED	FN MA0816 20 YEAR FIXED	Commerce Bank	08/01/2031	05a	2,000,000.00 NR	10/28/2013	2,320,767.88	
Collateral Type = FNCT										
31417Y4A2	CSB	FN MA0816 20 YEAR FIXED	FN MA0816 20 YEAR FIXED	Commerce Bank	08/01/2031	05a	1,321,009.58 NR	10/28/2013	1,433,935.58	
Collateral Type = FNCT										
31417Y4A2	CSB	FN MA0816 20 YEAR FIXED	FN MA0816 20 YEAR FIXED	Commerce Bank	08/01/2031	05a	423,452.00 NR	10/28/2013	301,236.95	
Collateral Type = FNCT										





**VILLAGE PRESIDENT**  
Seth Speiser

**VILLAGE CLERK**  
Jerry Menard

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

# VILLAGE OF FREEBURG

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

**VILLAGE ADMINISTRATOR**  
Tony Funderburg

**VILLAGE TREASURER**  
Bryan A. Vogel

**PUBLIC WORKS DIRECTOR**  
John Tolan

**POLICE CHIEF**  
Stanley Donald

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

Finance Committee Meeting  
(Finance/Industrial Park/Economic Development/Budget)  
Smith/Niebruegge/Trout  
Wednesday, October 2, 2013 at 5:30 p.m.

Chairperson Steve Smith officially called the meeting of the Finance Committee to order at 5:35 p.m. on Wednesday, October 2, 2013. Those in attendance were Chairperson Steve Smith, Trustee Elizabeth Niebruegge, Trustee Matt Trout, Mayor Seth Speiser, Village Clerk Jerry Menard, Trustee Mike Blaies, Public Works Director John Tolan, Village Administrator Tony Funderburg, Finance Clerk Debbie Pierce and Office Manager Julie Polson.

**A. REVIEW OF BOARD LISTS:** The Board Lists were reviewed by the committee. The following expenses were questioned: Elizabeth questioned the purchase of 2 cordless drills and John said we had two go bad. Fastenal offered a combo package where we would receive a cordless drill and also an angle grinder. He ordered that one as well as an additional drill and received a \$100 rebate on each of them. Elizabeth questioned the \$45 charge at Jim's Automotive and that was maintenance on a police car. Express Design charge – that was for the Village of Freeburg shirts that is an exchange item since the employees will be paying for the shirts. There is a \$647.61 charge from Oliver Joseph and John said Craig at Burr Oak buys the parts for the generator repairs from them. Trustee Trout asked about the \$2800 refund and Julie said that is for the utility billing error. Elizabeth asked if we are looking at grant money to purchase police vests and Tony said yes. The charge to re-key the power plant was questioned and John said we had 3 different locks so we had them redone so only one was needed. This was discussed in the Electric Committee meeting.

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

**C. INCOME STATEMENT:** Steve said the state income tax is at 69%, we need to look at all of the legal department funds, temporary salaries are high across the board. Tony said we are spending more in the part time salaries but the full time salaries are lower. We have enough money to cover the salaries. John would like to hire Derrick Tewell a couple of days a week to work on leaves. Steve asked about the radio read meters and John said the EPA has a new rule that there can't be any lead in the brass. He has held off on buying anymore meters. He is trying to get rid of the stockpiled meters and the guys have installed about 20 this week. Steve asked about the sewer infrastructure fund and John said that is for televising and lining. We won't be doing any more of that this budget year. We are over in the water infrastructure because of the theft, we had to replace the copper.

**D. TREASURER'S REPORT:** An updated pledged securities list was provided.

Finance Committee Minutes  
Wednesday, October 2, 2013  
Page 1 of 3

**E. OLD BUSINESS:**

1. Approval of August 28, 2013 Minutes. *Trustee Matt Trout motioned to approve the August 28, 2013 minutes* Trustee Elizabeth Niebruegge seconded the motion. All voting aye, the motion carried.
2. Attorney Invoices: Julie advised we received their latest bill today and she will get copies out to everyone.
3. Sign at Industrial Park: Elizabeth will work to ensure the design of this sign mirrors the Welcome to Freeburg signs.
4. Local Debt Recovery Program: We have not heard back from Attorney Manion.
5. TIF: Tony is working with three companies to receive quotes to combine the three agreements and refinance the notes. Tony confirmed that we can hold Mr. Koppeis to specific terms so the property tax is not lowered. Trustee Smith said he would like that in writing.
6. Video gaming: We have not received another payment.
7. Auditor contract: Julie said the advertisement is in this week's edition of the Tribune and she has also placed a section on the website for bids/requests for proposal.
8. Netemeyer Engineering invoice: We will pay the remainder of this bill and this item can be taken off the agenda.
9. Website update: Tony said we are waiting until next year. Elizabeth would like to start thinking about how we want our website to look. She doesn't want to wait until we have the money and then need to make the decisions on the look and who we are going to use to implement the changes.
10. Health insurance renewal: Tony advised a committee meeting has been scheduled for Wednesday, October 9<sup>th</sup> starting at 9:00 a.m. We will have three presenters and the committee will review the information after they are done.

**F. NEW BUSINESS:**

1. Tax levy: Tony provided a spreadsheet showing how the different increases will affect our numbers. Since 65% of the homes in Freeburg will see a drop in the EAV, we would see about the same revenue numbers if we only assessed a 4.9% levy. We need to move on this as quickly as possible since we have to provide 30 days' notice to hold a truth in taxation hearing and then pass the levy. Tony did a rough calculation if we raised the levy by 28%, a \$100,000 home would see a \$300 increase in their yearly tax bill. The committee agreed to hold a Committee as a Whole meeting on Monday, October 7, 2013 at 5:30 p.m.

2. Verizon plan: Julie met with our Verizon rep and reviewed different options to save money. We can bundle all of the lines to share the number of minutes and save almost \$1,000 per year. Verizon took the average of the last three months and added an additional 1,000 minutes. Julie said that can be changed at any time.
3. Village of Freeburg Liability/Workers' Comp Renewal: Julie said we are obtaining quotes from 3 different companies and will have that information at next month's meeting.

Tony advised the committee we are in the process of going through our files and will get our old files ready for destruction within the next month or so.

**G. PUBLIC PARTICIPATION:** None.

**H. ADJOURN:** *Trustee Matt Trout motioned to adjourn the meeting at 6:18 p.m. and Trustee Elizabeth Niebruegge seconded the motion. All voting aye, the motion carried.*



Julie Polson  
Office Manager



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

RECEIVED

OCT 23 2013

**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



**PCPS**  
THE AICPA ALLIANCE FOR CPA FIRMS

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



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

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

October 25, 2013

Tony Funderburg, Village Administrator  
14 Southgate Center  
Freeburg, Illinois 62243

C. J. Schlosser & Company, L.L.C. is pleased to submit this proposal to perform the audit services of the Village of Freeburg. Our proposal is comprised of pertinent information regarding our 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 - Cost Data
- Section VII - Quality Control Program Report

We are confident that the attached proposal will convey to you that C. J. Schlosser & Company, L.L.C. is the firm with the appropriate background and experience to meet your needs.

The partner in charge of this proposal is Kevin J. Tepen and any questions may be directed to him in relation to the proposal.

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



**PCPS**  
THE AICPA ALLIANCE FOR CPA FIRMS  
www.cjsco.com

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. Our Firm maintains offices in Alton, Illinois and in St. Charles, Missouri. Our Firm currently employs a total of nineteen individuals, nine of whom are Certified Public Accountants.

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

### **Why Our Firm is the Right Fit for Your Organization**

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. Our Firm is large enough to be able to expertly provide a full range of accounting services. Yet, our Firm is also small enough that we never lose sight of our client's needs and our clients, such as your District, will never be lost in the shuffle. We train our accountants to be observant of client procedures and operations so that we may generate helpful management suggestions as a result of our work. While keeping a professional and objective position, we also encourage our staff to be courteous and pleasant. We have found that a positive and professional working relationship with our clients allows for better communication and prevents misunderstandings.

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

- We currently perform the audits of numerous governmental units that provides a broad base of accounting knowledge. Many of these municipalities have a similar set of funds and functions as your Village.
- We have extensive experience in working with a wide variety of general ledger packages including your software. We are familiar with the available reports that provide the best information to properly and thoroughly audit the Village.
- We have extensive experience in auditing federal and state grants and preparing the required federal grant reporting package and other types of required compliance reports.
- We stress the importance of utilizing your personnel, to the extent that is consistent with your desires, as a means of controlling the cost of services.
- We are familiar with TIF Districts and the auditing and reporting regulations.

## **Services Provided**

Our Firm provides a wide ranging variety of services including:

- Auditing and Other Attest Services
- Tax Preparation and Planning
- Business Valuation Services
- Payroll Preparation Services
- Comptroller Services
- Small Business Consulting and Accounting Services
- Accounting Software Support Services

Since a large percentage of our practice is concentrated in auditing and related accounting services, all of our professionals have 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 accounting areas, while allowing assistant accountants to be exposed to as many different industries as possible during their early years of development.

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

## **Quality Control Program**

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. Our Firm has consistently received an unqualified opinion, the highest rating available, from the Quality Control Program administered by the American Institute of Certified Public Accountants. We are extremely pleased to continue to receive this recognition as we have dedicated many hours and resources to the development and implementation of our quality control program. A copy of our most recent Peer Review Report is attached for your review.

## **Continuing Education**

Our Firm also stresses the importance of staying current on all new proposed accounting pronouncements. Our Firm provides continuing education for the members of our staff so that they are knowledgeable of accounting changes that can affect our clients. The accounting profession has implemented many changes in recent years and we feel that it is of the utmost importance that we understand and follow these modifications. We believe this continuing education allows us to provide a service that provides in-sight for the client and is technically correct in all areas of the accounting profession.

## **Professional Organizations**

Our Firm or members of the Firm belong to the following professional 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
- Healthcare Financial Management Association

## SECTION II – SCOPE OF WORK

We will audit the financial statements of the Village of Freeburg as of and for the year ended March 31, 2014. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The audit will include the required standard financial statements as well as any additional schedules required by grant agreements.

If required, we will provide a management letter and/or a letter addressing the internal controls and financial procedures.

Our audit will include reviewing your internal controls and testing to determine if the controls are being implemented as planned. We will review the accounting records for areas of significant risks and develop appropriate audit procedures to address any areas that we determine to be of higher risk. We will confirm certain revenues to determine the accuracy and completeness of revenues. We will test other transactions related to the payroll and expenditure cycles to check for proper controls and approvals and validity of expenditures. We will also perform other tests of the accounting records and other procedures that 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 either the modified cash basis of accounting for the governmental funds and accounting principles generally accepted in the United States of America for the enterprise funds.

### **SECTION III – APPROACH AND TIMING OF AUDIT**

All supervisory staff assigned to your audit will have significant auditing experience and the necessary background to perform the audit proficiently and professionally.

The approach to the audit of your financial statements will be an initial review of internal controls and identification of areas of risk. We will apply analytical procedures to the information to determine if additional audit work in specific areas will need to be performed. After developing specific audit procedures based on your Village's accounting activity, we will perform detail testing of the material activity in your financial records. This generally includes auditing the support for material balance sheet and revenue accounts, including confirmations of cash and revenue balances. We will also require copies of any agreements that are material in nature.

We anticipate that your audit will require approximately three days to perform the fieldwork with several days of additional office time to summarize our work and prepare the report. One supervisor and two staff accountants with supervision of the engagement partner will perform the audit. We perform numerous audits of governmental agencies. We believe 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 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 as required by accounting standards. We stress the importance of obtaining the CPA certification and, as a result, approximately 50% of our accounting staff are CPAs with the remainder currently in the process of attaining this certification. We feel that it is important to have qualified personnel performing our audits.

### **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, and National Association of Certified Valuation Analysts.

Since joining C.J. Schlosser and Company, L.L.C. in 1987, Mr. Tepen has obtained over twenty-five years experience in a wide variety of industries including municipalities, nonprofit organizations, and school districts. Mr. Tepen is responsible for reviewing all audits that receive federal funds and are subject to the Single Audit Act.

### **TRISHA SHREWSBERRY, SUPERVISOR**

Ms. Shrewsberry, a certified public accountant, graduated in May 2007 from Murray State University in Kentucky.

During Ms. Shrewsberry's six years of experience, she has been in charge of the field audits of numerous governmental entities. Ms. Shrewsberry is responsible for performing fieldwork and assisting in the preparation of the financial statements and related reports of the entities. Ms. Shrewsberry is a member of the American Institute of Certified Public Accountants.

## SECTION V – REPRESENTATIVE LISTING OF CLIENTS

Following is a representative listing of our current governmental audit clients:

- City of Belleville
- City of Collinsville
- City of Edwardsville
- City of Wood River
- City of Mascoutah
- City of Troy
- City of Staunton
- City of Lebanon
- Village of Glen Carbon
- Village of Maryville
- Village of Godfrey
- Village of East Alton

We provide services to a wide array of large and small governmental entities. We also audit numerous other smaller townships and special districts. From the client listing above, we hope that it is apparent that we have significant experience in the governmental auditing field. We would be happy to speak in generalities about the types of information we have audited and prepared in the past for our clients.

## SECTION VI - 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.

The proposed fee to perform the audit for the year ended March 31, 2014 is \$9,300.

This is a decrease back to the fee from March 31, 2012. This is in part due to our familiarity with your Village and also due to the supporting workpapers we are provided with from Debbie. We have a lot of experience in this area of accounting and believe we have a very good estimate of the related costs. There have been a tremendous amount of new regulations that audit firms have been required to be implement in the past five years. Due to the large amount of required additional work, fees to all audit clients have increased proportionately. For example, our standard costs for your last year's audit was \$12,918 for a realization rate of 74%.

The proposed fee to perform the audits for the years ended March 31, 2015 and 2016 would be \$9,450 and \$9,575. The above fee is based on anticipated cooperation from your personnel to provide information and the assumption that unexpected circumstances would not be encountered during the audit. These fees anticipate that your staff will assist us in locating and providing required supporting information as in the past.

We do not anticipate any problems to exist that would require additional fees. It is our policy to not charge fees for miscellaneous conversations or guidance regarding your accounting records. If a question requires significant research or calculations, we will inform you in advance of performing any service that would be deemed additional work and would generate a bill. Unless we need to do extended work, our history with our clients supports that we do not bill for miscellaneous inquiries.

We do not anticipate an audit in accordance with the requirements of the Single Audit Act and OMB Circular A-133. If a Single Audit is required, we would discuss the specific compliance areas with you and determine the actual additional fee based on the major federal award. This requirement only applies if the District expends federal funds in excess of \$500,000 and typically costs an additional \$1,500 to \$2,000 depending on the type of federal assistance compliance.



# 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  
PHILIP R. BAUER  
ANDREW D. THOMAS  
HELGA J. TOWLER  
WILLIAM R. MOSS  
CATHERINE J. MANSUR  
STEVEN R. GROHNE  
MARK S. WOOD

## System Review Report

To the Shareholder of  
C.J. Schlosser & Company, LLC  
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of C.J. Schlosser & Company, LLC (the firm) in effect for the year ended June 30, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable 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 therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion the system of quality control for the accounting and auditing practice of C.J. Schlosser & Company, LLC in effect for the year ended June 30, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. C.J. Schlosser & Company, LLC has received a peer review rating of *pass*.

*May, Cocagne & King, P.C.*

December 7, 2011

RESPONSE TO THE REQUEST FOR PROPOSALS FOR ANNUAL  
AUDIT SERVICES

BY

NICHOLS, STOPP & VANHOY, LLC

Response Due Date: October 25, 2013

***ORIGINAL***





10425 Old Olive  
Street Road,  
Suite 101  
  
Creve Coeur,  
Missouri 63141

PHONE:  
314-569-3800  
FAX:  
314-569-0020

[www.nsvcpa.com](http://www.nsvcpa.com)

October 23, 2013

Village of Freeburg, Illinois  
Attn: Tony Funderburg  
14 Southgate Center  
Freeburg, Illinois 62243

Mr. Funderburg:

Enclosed is the proposal to provide auditing services in response to the request for proposal for professional auditing services provided by the Village of Freeburg, Illinois. The proposal covers financial statement audits for the years ending March 31, 2014, 2015, & 2016. The audit will be performed in accordance with generally accepted auditing standards and *Governmental Auditing Standards* to express an opinion on the fair presentation of the financial statements in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The auditing service also includes an audit of federal awards under OMB Circular A-133 and other requirements as listed in the request for proposal. We are able to provide these services within the time period listed in the request for proposal.

Our proposal outlines the strengths of our accounting firm and the services we provide. It discusses our experience and reliability in providing quality audit services while working within fieldwork and reporting deadlines. In addition, we strive to provide a value-added service to our clients through recommendations for organizational improvements.

Carl "Eric" Stopp is the contact for this proposal. As a member of Nichols, Stopp & VanHoy, LLC, Eric is authorized to represent Nichols, Stopp & VanHoy, LLC and empowered to accept the bid and authorized to sign a contract with the Village of Freeburg, Illinois. You may contact Eric at (314) 569-3800 or at [cestopp@nsvcpa.com](mailto:cestopp@nsvcpa.com). This proposal is an irrevocable offer for 90 calendar days from the proposal due date.

Respectfully,

Carl "Eric" Stopp, CPA  
Partner  
10425 Old Olive Street Road  
Creve Coeur, Missouri 63141

Keith VanHoy, CPA  
Partner  
10425 Old Olive Street Road  
Creve Coeur, Missouri 63141

## **FIRM INFORMATION**

Nichols, Stopp, & VanHoy, LLC is a regional full service CPA firm providing taxation, attestation, and consulting services to individuals, businesses, and the public sector since 1989. The firm provides not-for-profit and governmental auditing and attestation services to organizations throughout the region. The firm has a total of two partners and 18 employees of which 14 work as auditors in the governmental sector. We have auditors located in St. Louis, Jefferson City, Atlanta, and Indianapolis. The work for this project will be performed from the St. Louis office.

Non-profit and governmental auditing is a large portion of the firm's attestation engagements and the firm provides audits and other attestation engagements to a variety of governmental entities such as counties, cities, school districts and state government departments.

## **PRIOR AUDIT EXPERIENCE**

Below is a partial list of engagements that we have performed. If you would like additional references please contact us for more.

Company: City of Festus, Missouri  
Contact: Patricia Parsons, Finance Director  
Address: 711 West Main  
Festus, MO 63028  
Phone: (636) 937-4694  
Fax: (636) 937-2140  
Email: [festusfinance@sbcglobal.net](mailto:festusfinance@sbcglobal.net)  
Status: Complete  
Staff: Eric Stopp, Mollie Malone, & Colleen Politte  
Contract Period: September 30, 2011 to September 30, 2013

Scope: Our firm performed the September 30, 2011 and 2012 annual audit of the City including the OMB Circular A-133 audit. The audit was conducted in conformity with generally accepted accounting principles and included a report on internal controls. Our firm worked with the City to suggest improvements to City processes and procedures.

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Company: City of Crystal City, Missouri  
Contact: Debbie Johns, City Clerk  
Address: 130 Mississippi Ave.  
Crystal City, MO 63019  
Phone: (636) 937-4614  
Fax: (636) 931-4634  
Email: [d.johns@crystalcitymo.org](mailto:d.johns@crystalcitymo.org)  
Status: Complete  
Staff: Eric Stopp, Mollie Malone, & Colleen Politte  
Contract Period: March 31, 2011 to present

Scope: Our firm performed the March 31, 2012 annual audit of the City including the OMB Circular A-133 audit.

Company: Missouri State Auditor's Office  
Contact: Randall Gordon, Director  
Address: P.O Box 869  
Jefferson City, MO 65102  
Phone: (573) 751-4213  
Fax: None  
Email: [randall.gordon@auditor.mo.gov](mailto:randall.gordon@auditor.mo.gov)  
Status: Complete  
Staff: Eric Stopp, Keith VanHoy, Mollie Malone, & Colleen Politte  
Contract Period: March 15, 2013 through December 31, 2013

Scope: Our firm provided financial audits for two Missouri Counties on behalf of the Missouri State's Auditor's Office in 2013 and seven Counties in 2012, six of which required OMB Circular A-133 reporting for federal awards. Of all the accounting firms that submitted proposals, our firm received one of the highest experience ratings from the Auditor's Office. During the process, we were able to identify errors in six of the seven Schedules of Federal Awards and assisted county personnel in improving their reporting and data collection processes. Our firm also made several recommendations for improvements in internal controls and efficiencies relating to their accounting systems.

---

Company: Missouri Lottery Commission  
Contact: Judy Gehrke, CFO  
Address: 1823 Southridge Drive  
Jefferson City, MO 65102  
Phone: (573) 751-4050  
Fax: (573) 751-5188  
Email: [gehrkej@molottery.com](mailto:gehrkej@molottery.com)  
Status: Ongoing  
Staff: Eric Stopp, Keith VanHoy, & various other staff  
Contract Period: July 1, 2012 through June 30, 2013

Scope: Nichols, Stopp & VanHoy serves as the Missouri Lottery's official accounting firm and provides attestation services and reports for all drawing services of the Missouri Lottery for the past 15 years. The firm manages a staff of auditors that provide oversight to ensure the afternoon and evening daily drawings are performed in accordance with the Missouri Lottery Commission's drawing procedures.

---

Company: Missouri Universal Services Board, Inc.  
Contact: Cully Dale  
Address: P.O. Box 360  
Jefferson City, MO 65102  
Phone: (573) 751-4213  
Fax: N/A  
Email: [cully.dale@psc.mo.gov](mailto:cully.dale@psc.mo.gov)

Status: In-progress  
Staff: Eric Stopp  
Contract Period: July 1, 2011 to June 30, 2013

Scope: Our firm performed the financial audit of the Universal Services Board.

In addition to the references provided above, our firm provides attestation services to other organizations throughout the region and throughout the Midwest. Our clients include school districts, cities, counties, political subdivisions and state agencies. Attestation services are a major part of what we do at the firm.

### **ADDITIONAL SERVICES AVAILABLE**

Our firm provides other consulting and advisory services to our clients. Our firm can provide assistance and consulting in managing fixed assets, implementing IT and other information systems, and project based data processing. In addition, our personnel will always be available to update and educate our clients on a variety of issues including updates on current GASB pronouncements. Our firm takes great pride in the investment in education we provide for our governmental auditors and the passing on of that knowledge to our valued clients. Because our firm has a dedicated attestation division, we will be available to answer your questions any time of year.

Our firm will provide a management letter to the Village regarding findings we come across during the course of our audit. We will communicate our findings with Village officials and with the Village Trustees and work with Village officials to assist them in implementing the appropriate corrective actions in order to eliminate the deficiencies.

### **PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE**

We will assign one engagement partner, one audit manager, and one staff auditor to this engagement for the duration of the engagement. If needed, we will assign a fourth auditor depending on the engagement and fieldwork timing. Because of the commitment we make to our staff's education and growth within the firm, we expect the same staff to be assigned to your engagement for the length of the contract. No training staff or lower level staff will be assigned to your engagement. Each staff person listed below has served extensively on government auditing engagements and will be able to significantly contribute to the auditing process. Shown below are the partners and staff who will be assigned to this engagement:

Carl "Eric" Stopp, CPA  
Audit Partner

Specific Role: Eric will be in charge of planning the audit, reviewing staff workpapers, and approving and signing all reports. He will also be heavily involved in the fieldwork portion of the audit and will be the main point of contact with the Village staff and management. Eric will perform the planning for the audit and for the A-133 audit. He will also perform the exit conference and present to the Board of Trustees.

Education: Bachelor's Degree in Business Administration with a major in accounting –

St. Louis University  
Master's Degree in Accounting – St. Louis University

Experience: Eric has nine years of auditing experience in public accounting providing audits for government and non-profit organizations. His experience is almost entirely in governmental and non-profit accounting and auditing and he has planned and performed audits for numerous governmental agencies including cities, schools, counties, water districts and other organizations such as non-profits and political subdivisions. Eric has experience planning and performing audits for organizations with required special reporting such as audits under OMB Circular A-133.

CPE: Eric plans governmental audits and is required to have at least 40 educational hours in the area of governmental auditing according to *Governmental Auditing Standards*. Eric exceeds expectations in this area with attending over 40 hours of professional education each year including attending the Missouri Society of CPA's Governmental Accounting Conference in Columbia, Missouri.

Mollie Malone, CPA  
Audit Manager

Specific Role: Mollie will be involved in the fieldwork and reporting stages of the audit. She will be assigned certain sections to complete during fieldwork and will be involved in preparing the financial statements and notes to the financial statements.

Education: Bachelor's Degree in Business Administration with a major in accounting – McKendree University  
Master's Degree in Business Administration – McKendree University

Experience: Mollie has served as a staff auditor on many of our governmental and non-profit audits for the last several years including all of the ones listed as references on this proposal. She also has heavy experience in auditing municipalities.

CPE: Because of her extensive involvement with governmental audits, we also require Mollie to receive 40 hours of education in governmental accounting and auditing as required by *Governmental Auditing Standards*. Mollie attends the annual Missouri Society of CPA's Governmental Accounting Conference in Columbia, Missouri as part of her continuing education.

Colleen Politte  
Staff Auditor

Specific Role: Colleen will be involved in the fieldwork and reporting stages of the audit. She will be assigned certain sections to complete during fieldwork and will be involved in preparing the financial statements and notes to the financial statements.

Education: Bachelor's Degree in Business Administration – Southeast Missouri State University

Experience: Colleen has served as a staff auditor in several of our governmental and non-profit audits. She has experience in performing fieldwork duties and writing reports. She has worked on the fieldwork and reporting portions of our municipal audits.

CPE: Colleen has completed CPE in the areas of auditing and YellowBook reporting.

## **LEADERSHIP IN GOVERNMENTAL ACCOUNTING AND AUDITING**

The partners of Nichols, Stopp & VanHoy, LLC, Keith VanHoy and Carl “Eric” Stopp are members of the American Institute of Certified Public Accountants and the firm is a member of the Missouri Society of Certified Public Accountants. Through the AICPA and other professional organizations our firm keeps up to date in the latest governmental reporting rules and regulations. Our firm invests heavily in certified professional education and our professional education and certifications are audited as part of our peer review process.

Our firm will make sure that you are in compliance with all new GASB pronouncements including the GASB Statements No. 60, 61, 63, 65 and 67 which have introduced more changes to governmental reporting standards. While performing the audit process, we will make sure you are updated with the latest compliance information.

CPA firms that provide audits to governmental organizations are required by *Generally Accepted Governmental Auditing Standards* to submit their most recent peer review report with a proposal to provide government auditing services. This review is required for licensing and for firms who provide audits and other attestation services and is a review by another CPA of our audit work. Our quality control review includes a review of specific government engagements. Nichols, Stopp & VanHoy, LLC has outstanding marks on their peer report which we have attached with our proposal.

## **AUDIT APPROACH**

Our firm intends to comply with all contractual requirements, as well as adherence to all accounting and auditing standards, federal, state and local laws, rules and regulations pertaining to the particular services required. Our audit will be conducted in accordance with generally accepted auditing standards and *Governmental Auditing Standards*. Our audit will consist of several phases of work:

### **Scope of Work**

We will perform a financial and compliance audit of the Village in accordance with auditing standards generally accepted in the United States of America, *Governmental Auditing Standards*, and OMB Circular A-133. Our objective of the audit will be to issue an opinion that the financial statements presented by the Village present fairly, in all material respects, the financial position of the Village in conformity with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. We will also issue an opinion on whether the Village has complied, in all material respects, with

the compliance requirements under OMB Circular A-133 that could have a direct and material effect on each of the Village's major federal programs.

In order to issue our opinion, we will need to plan and perform the audit to gather enough information to render the opinion.

### **Initial Planning – After notification of award**

Upon notification of the contract award, we will work with the Village in order to schedule the following:

- Contact the Village to introduce ourselves and lay out the initial stages of the engagement with management
- Obtain the financial statements to be audited along with the current budgets.
- Obtain the Schedule of Expenditures of Federal Awards
- Determine a date for the entrance conference and discuss key dates of the audit process
- Draft the engagement letter with the terms of the engagement for signature
- Draft request for predecessor auditor to release information to successor auditor.

Once we receive the signed request for information release, we will contact the predecessor auditor and make arrangements to view the prior year audit workpapers. After reviewing the financial statements, we will work with the Village to obtain confirmations for our audit. Once the confirmations are completed, our firm will control the mailing and receipt of the confirmations for use during the audit.

Using the current year financial statements, prior year financial statements and current year budget, our firm will perform preliminary analytical procedures to compare account balances, run key ratios and identify variances. The variances will be discussed with management as part of our entrance conference.

### **Entrance Conference**

The objective of the entrance conference is to continue the planning process by gathering information about the Village and its internal controls, processes and procedures. During the conference, the audit partner will make inquiries of management and key personnel about internal controls within the Village, including internal controls over federal awards. The partner will obtain any written financial policies and procedures and obtain the results of any reviews by state agencies. Once the partner identifies important internal controls, the auditor will perform a walk-through of selected controls to determine if the controls are implemented and operating effectively. The partner will also ask questions to management about fraud, legal issues, related party identification, subsequent event disclosures and other items that may require disclosure. The entrance conference will typically last from a half to full day.

### **Advanced Planning**

Once the entrance conference has been completed, the audit partner will document the information obtained and use the information gathered to assess the risk of material misstatement within the Village and the fraud risk. The partner will apply the knowledge accumulated to the pre-analytical review to identify anomalies between the information gathered and the financial statement variances. Any unexplained material variances will be addressed to management

during the fieldwork process. Once the risk assessment of the Village is finished, our firm will draft the audit programs to be used on the fieldwork portion of the audit. The partner will send a list of schedules and information to be ready for fieldwork.

In addition to financial schedules, the partner will analyze the Schedule of Expenditures of Federal Awards (SEFA) to determine Type A and Type B programs for the selection of major programs using a risk-based approach. This approach is a cumulative result of the evaluation of prior audit experience and results, evaluation of internal controls over Federal awards, oversight by Federal agencies, guidelines of the Federal program, and other factors relevant to the preparation of the SEFA.

#### **Fieldwork - July 2014**

During the fieldwork portion of our audit, the Audit Partner, Audit Manager and Staff Accountant will execute the audit plan and follow the audit programs developed during the planning phase of our audit. We will test transactions and account balances in conformance with our audit programs and apply analytical procedures to data. We will make more inquiries of key personnel for additional information if needed. We will communicate any significant findings and deficiencies during our audit to management and report any fraud immediately.

#### **Reporting - Completed by September 2014**

After fieldwork has been completed, our firm will request a signed management representation letter and draft the following reports:

- Independent Auditors' Report
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other matters based on an audit of financial statements performed in accordance with *Governmental Auditing Standards*
- Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133
- Schedule of Findings and Questioned Costs
- Status of Prior Year Findings and Questioned Costs
- Illinois "Annual Municipal Supplemental Report"
- Independent Auditors' Report on Compliance with Tax Increment Financing Act

Our firm will issue a draft of the reports to the Village and have a final report ready for the exit conference; the exit conference will be scheduled at the convenience of the Village. At the exit conference, the audit partner will discuss the results of the audit with Village managers and staff and be available to present the audit to the Board of Trustees.

#### **FEE FOR AUDIT SERVICES**

Total All-Inclusive Maximum Fee – Financial Audit

Year ending March 31, 2014	\$12,500
Year ending March 31, 2015	\$12,750
Year ending March 31, 2016	\$13,000

Total All-Inclusive Maximum Fee – Single Audit

Year ending March 31, 2014	\$2,500
Year ending March 31, 2015	\$2,600
Year ending March 31, 2016	\$2,700

Total All-Inclusive Maximum Fee – March 31, 2014

Audit partner rate	50 hours @ \$100/hour	= \$ 5,000
Audit manager rate	65 hours @ \$80/hour	= \$ 5,200
Staff Auditor	80 hours @ \$60/hour	= \$ 4,800

Total cost \$ 15,000

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. 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.

# Bates CPAs

A Professional Corporation  
of  
Accountants and Consultants

2031 Collier Corporate Parkway  
St. Charles, MO 63303

Phone: (636) 947-8400  
Fax: (636) 947-1191

January 10, 2012

## System Review Report

To the Members of **Nichols, Stopp & VanHoy, LLC**  
and the Peer Review Committee of the Missouri Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of **Nichols, Stopp & VanHoy, LLC** (the firm) in effect for the year ended November 30, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of **Nichols, Stopp & VanHoy, LLC** in effect for the year ended November 30, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Nichols, Stopp & VanHoy, LLC** has received a peer review rating of *pass*.

*Bates CPAs, PC*

Visit us Online at [batescpas.com](http://batescpas.com)

Member of American Institute of Certified Public Accountants \* Missouri Society of Certified Public Accountants

**Settlement Sheet**  
**ST. CLAIR County**  
**VCFR - VILLAGE OF FREEBURG**

<b>Current Year Taxes Due</b>		<b>Current Year Taxes Paid</b>	
+ Original Amount Due	\$348,147.66	+ Real Estate	\$418,115.16
+ Supplements	\$7,705.59	+ Railroad	\$724.54
- Cancellations	\$7,773.76	+ Mobile Home	\$0.00
- Abatements/Refunds	\$0.00	+ Misc. Adjustments	\$0.00
+ Mobile Home	\$0.00	+ Prior Year Real Estate	\$158.96
+/- Road & Bridge Transfer	\$86,317.85	+ Prior Year Mobile Home	\$0.00
+ Misc. Adjustments	\$0.00	+ Prior Year Misc. Adjustments	\$1.51
<hr/>		- Abatements/Refunds	\$0.00
<b>Adjusted Amount Due</b>	<b>\$434,397.34</b>	<b>Total Collected</b>	<b>\$419,000.17</b>
+ Prior Year Real Estate Tax	\$158.96	+ Hold Back	\$0.00
+ Prior Year Mobile Home Tax	\$0.00	+ County Trustee	
+ Prior Year Misc. Adjustments	\$1.51	+ Forfeited Tax	
<hr/>		<b>Total</b>	<b>\$419,000.17</b>
<b>Total Amount Due</b>	<b>\$434,557.81</b>		

**Road and Bridge Summary**

Rd./Br. District	Amt. Due	Amt. Distrib.
FREEBURG ROAD	\$69,981.60	\$67,003.90
SMITHTON ROAD	\$20,197.88	\$19,313.95
<b>Totals</b>	<b>\$90,179.48</b>	<b>\$86,317.85</b>

**Distribution Summary**

Tax Distribution Date	Amount
06/28/2013	\$27,334.94
07/12/2013	\$39,717.51
07/26/2013	\$104,038.93
08/09/2013	\$38,089.53
08/30/2013	\$44,616.76
09/13/2013	\$81,517.71
09/25/2013	\$61,926.75
<b>Totals: 7 Distributions</b>	<b>\$397,242.13</b>
<b>Grand Totals: 7 Distributions</b>	<b>\$397,242.13</b>

**Fund Summary**

Fund	Amount Collected	Previously Distributed	Current Distribution	Amount Available	Interest	PY Over Distrib
001 - CORPORATE	\$113,365.12	\$90,844.42	\$16,665.32	\$5,855.38	\$0.00	\$0.00
003 - BONDS AND INTEREST	\$51,649.91	\$41,389.34	\$7,592.82	\$2,667.75	\$0.00	\$0.00
005 - I.M.R.F	\$130,139.35	\$104,286.35	\$19,131.22	\$6,721.78	\$0.00	\$0.00
014 - POLICE PROTECTION	\$29,491.98	\$23,633.21	\$4,335.49	\$1,523.28	\$0.00	\$0.00
027 - AUDIT	\$6,319.65	\$5,064.21	\$929.03	\$326.41	\$0.00	\$0.00
046 - ESDA	\$1,716.31	\$1,375.36	\$252.30	\$88.65	\$0.00	\$0.00
999 - CITY SHARE ROAD AND BRIDGE	\$86,317.85	\$68,722.49	\$13,020.57	\$4,574.79	\$0.00	\$0.00
<b>Totals</b>	<b>\$419,000.17</b>	<b>\$335,315.38</b>	<b>\$61,926.75</b>	<b>\$21,758.04</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Miscellaneous Adjustment Detail**

<u>Year</u>	<u>Source</u>	<u>Account Type</u>	<u>Amount</u>	<u>Adjustment Description</u>
2011	RE - Real Estate	Back Tax Collected	\$1.51	TRUSTEE REDEMPTION JUNE by TBA
<b>Totals</b>			<b>1 entries</b>	<b>\$1.51</b>

ST. CLAIR County

TFFR1 - N. STATE ST. T.I.F. REDEV. PROJECT

Current Year Taxes Due		Current Year Taxes Paid		
	Original Amount Due	\$199,303.40	+ Real Estate	\$220,929.00
+	Supplements	\$27,116.78	+ Railroad	\$0.00
-	Cancellations	\$5,491.18	+ Mobile Home	\$0.00
-	Abatements/Refunds	\$0.00	+ Misc. Adjustments	\$0.00
+	Mobile Home	\$0.00	+ Prior Year Real Estate	\$0.00
+/-	Road & Bridge Transfer	\$0.00	+ Prior Year Mobile Home	\$0.00
+	Misc. Adjustments	\$0.00	+ Prior Year Misc. Adjustments	\$0.00
	<b>Adjusted Amount Due</b>	<b>\$220,929.00</b>	- Abatements/Refunds	\$0.00
+	Prior Year Real Estate Tax	\$0.00	<b>Total Collected</b>	<b>\$220,929.00</b>
+	Prior Year Mobile Home Tax	\$0.00	+ Hold Back	\$0.00
+	Prior Year Misc. Adjustments	\$0.00	+ County Trustee	
	<b>Total Amount Due</b>	<b>\$220,929.00</b>	+ Forfeited Tax	
			<b>Total</b>	<b>\$220,929.00</b>

Distribution Summary

Tax Distribution Date	Amount
06/28/2013	\$1,949.37
07/12/2013	\$709.88
07/26/2013	\$7,836.56
08/09/2013	\$522.75
08/30/2013	\$75,641.06
09/13/2013	\$34,307.81
09/25/2013	\$73,971.56
<b>Totals: 7 Distributions</b>	<b>\$194,938.99</b>
<b>Grand Totals: 7 Distributions</b>	<b>\$194,938.99</b>

Fund Summary

Fund	Amount Collected	Previously Distributed	Current Distribution	Amount Available	Interest	PY Over Distrib
001 - GENERAL FUND	\$220,929.00	\$120,967.43	\$73,971.56	\$25,990.01	\$0.00	\$0.00
<b>Totals</b>	<b>\$220,929.00</b>	<b>\$120,967.43</b>	<b>\$73,971.56</b>	<b>\$25,990.01</b>	<b>\$0.00</b>	<b>\$0.00</b>