

**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

January 27, 2014

## 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, January 29, 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 December 18, 2013 Minutes
  - 2. Attorney's invoices
  - 3. Sign at Industrial Park
  - 4. Local Debt Recovery Program
  - 5. TIF
  - 6. Website update
  - 7. American Tower offer
  - 8. Azavar Audit Solutions
- F. New Business
  - 1. IMRF – GASB 68
- 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, January 29, 2014 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, January 29, 2014. Those in attendance were Chairperson Steve Smith, Trustee Matt Trout, Trustee Elizabeth Niebruegge, Mayor Seth Speiser, Trustee Mike Blaies, Village Clerk Jerry Menard, Administrator Tony Funderburg, Public Works Director John Tolan, Finance Clerk Debbie Pierce and Office Manager Julie Polson. Guest present: Janet Baechle.

**A. REVIEW OF BOARD LISTS:** The Board Lists were reviewed by the committee. The following expenses were questioned: Steve questioned the December 6<sup>th</sup> payroll being processed in January and Debbie said they are manual checks and don't have to be posted right away, she posted it back to December; Steve questioned Tony's hard drive and he said he needed a new computer and we had to pay CompuType to take the documents off his old computer and put them on his new computer; Matt questioned the Dambacher bill and asked if they bill us once a year and John said they are not very good on billing; Matt also questioned if we bid the uniforms every year and John said we did that a couple of years ago. We were having too many problems with the other uniform companies. The price is higher because we've added apprentice lineman and their clothes have to be fire retardant which are higher priced.

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

**C. INCOME STATEMENT:** Matt questioned the employee bonuses and Julie said we are over because of the new hires; Steve asked how are we going to pay the overage in legal fees and Tony said we will look at each fund. He stated there are certain things we are not going to be able to buy. For streets, we budgeted 3 trucks and will only buy 1 since Shane's truck officially died today. John said we don't know what our costs are going to be with the recent snows and said we are fairly low on salt. Elizabeth asked about the general insurance fund and Debbie stated our new insurance company doesn't break out general and liability rates so she has combined the insurance costs all into the one general insurance fund. Matt questioned street services equipment and Debbie said that is repairs to the snow plow, motor grinder and 1999 International Uboats and John said two of those expenses were breakdowns during snow plowing. Steve asked about the Safe Routes on N. Main and asked why we haven't received any bills to pay. John talked to Tony at TWM who told him we came in about \$9,000 to the good. Tony said we only pay the engineering invoices. The rest of the expenses are sent directly to the state. Steve asked for the line item to be adjusted because it hits the bottom line. Tony said that amount is for both safe routes projects and can be adjusted. Matt questioned the sewer service equipment and John said those were emergencies that had to be addressed.

Finance Committee Minutes  
Wednesday, January 29, 2014  
Page 1 of 3

Debbie said those were repairs to the blowers and motor at the sewer plant. Tony said our theme next year is tightening our belts with respect to the budget. Steve said we need to look at the pool prices next year and Tony said our group has some good ideas for the upcoming season.

**D. TREASURER'S REPORT:** The pledged securities printout was included in the packet.

**E. OLD BUSINESS:**

1. Approval of December 18, 2013 Minutes. *Trustee Elizabeth Niebruegge motioned to approve the December 18, 2013 minutes and Trustee Matt Trout seconded the motion. All voting aye, the motion carried.*
2. Attorney Invoices: Matt questioned whether or not we should be paying Brian via a retainer rather than per hour. Steve thought Dennis and Ray looked at it and Steve thought it was determined that it would cost more in the long run.
3. Sign at Industrial Park: Tony has not done anything on this. He did find some more information that Dennis had worked on.
4. Local Debt Recovery Program: Tony said Brian will work on this soon.
5. TIF: Tony said Edward Jones has hired their bond counsel. The closing is scheduled March 26<sup>th</sup>. They have a schedule of everything they need from us to meet the deadline. Rates are going down so the savings should be a little more. This will be structured like the electric bond. We will be responsible to take in the money and pay the bonds. There will be five years where we can't pay down the bonds. Right now we are taking in about \$220,000 so we will have about \$30,000 left over. We will pay \$20,000 in May and \$190,000 in November. We could invest the extra money and invest it, after five years, cash that in and take that and pay down the bond further. Steve asked if Illinois has some kind of investment program that has a higher rate of return. Tony asked bond counsel to verify what we can do with that money. We want to design this so that money is being used to pay down the TIF. Also, he talked to bond counsel about having Mr. Koppeis sign a new document to make sure he doesn't lower his taxes. Tony needs to get with Brian to verify the amount owed to Mr. Koppeis.
6. Website update: Tony said Julie found a new company, CivicPlus, that has a fantastic design with everything we want. He will ask for a bid from them tomorrow. We would like to build it now and pay for it later. Tony said we can look at other towns and see what we want. We also need input from everyone here to see what we want. Tony said Elizabeth put together a design for everyone to look at. He thinks a new website will cost about \$5,000.
7. American Tower Offer: Tony received the lease agreement from American Tower. The extended lease option provides for an upfront payment of \$50,000 and we will receive an increase on anything added to the tower. We receive about \$700 a month. He thinks this might be a too good to be true situation. They offered \$250,000 to purchase the tower with a perpetual lease. The committee would like Attorney Manion to review the agreement before we enter into it.

8. Azavar Audit Solutions: Tony has not had a chance to check with anyone else on this. There are no upfront costs for this program. They would check to see if we are receiving all of our franchise fees for Charter and Ameren customers.

**F. NEW BUSINESS:**

1. IMRF-GASB 68: We received a notice from IMRF that the Governmental Accounting Standards Board has issued two new standards that changes the accounting and financial reporting of our pension plans. Steve questioned the net pension liability amount of \$1,121,634 and percentage covered of 80% and Julie will check with IMRF on that.

**G. PUBLIC PARTICIPATION:** Debbie advised the committee if they have any questions about the board lists or income statement, to email her or Julie and she will have the information for them at the committee meeting.

Mayor Speiser said the Chamber of Commerce has asked if the Village would like a table for their banquet on February 22<sup>nd</sup>. Seth said the cost is \$200 and the table will seat 10 people. Tony will put a sign-up sheet out for it.

**H. ADJOURN:** *Trustee Matt Trout motioned to adjourn the meeting at 6:11 p.m. and Trustee Elizabeth Niebruegge seconded the motion. All voting aye, the motion carried.*



Julie Polson  
Office Manager

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## Finance Committee Meeting Wednesday, January 29, 2014 Review of Board Lists

### Review of Board List:

Board List - MFT:	\$ 2,909.17
Board List - General:	<u>\$ 881,890.04</u>
Total Board List:	<u>\$ 884,799.21</u>

SYS DATE: 12/18/13  
FROM: 11/18/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 294  
Wednesday December 18, 2013

SYS TIME: 11:42  
[NB]

TO: 12/18/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
ABiBow RECYCLING, LLC 1113-1048480	13-44-575	12/18/13	46905	GA RECYCLING	240.00	240.00
BERGKOETTERS GARAGE RO52241	01-21-513	12/18/13	46906	PD SERVICES, VEHICLE	353.34	2011 Impala 353.34 Control Actuator
CAMPER EXCHANGE 444002 444111	01-41-612 01-41-612	12/18/13	46907	ST SUPPLIES, EQUIPMT ST SUPPLIES, EQUIPMT	77.06	21.08 Tway Flat pin 55.98 HUB Bearings
CASEY'S GENERAL STORES 16290 11/13	01-41-655 52-43-655	12/18/13	46908	ST AUTO FUEL/OIL SR AUTO FUEL/OIL	1346.72	336.68 1010.04
CORSAIR CONTROLS, INC 5409	53-40-511	12/18/13	46909	EL SERVICES, BUILDING	761.82	761.82 Repair alarm at N. Sub
COVENTRY HEALTH CARE 53580027	01-00-151 01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	OF MO, 12/18/13	46910	DUE FROM EMPLOYEE INSURANCE AD HEALTH INSURANCE PD HEALTH INSURANCE ST HEALTH INSURANCE WR HEALTH INSURANCE SR HEALTH INSURANCE EL HEALTH INSURANCE	22312.16	2615.58 669.20 6762.73 951.51 1956.54 1788.62 7567.98
DONALD, STANLEY MEDICAL 12/04/13	01-21-534	12/18/13	46911	PD MEDICAL	55.30	55.30
ECKELS, GREGORY 12/14/13 SNOW	51-42-562	12/18/13	46912	WR TRAVEL EXPENSES	7.50	7.50
ELDEN, ROBERT MEDICAL 12/18/13	01-41-534 51-42-534 52-43-534 53-40-534	12/18/13	46913	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	191.97	19.20 57.59 38.39 76.79
FKG OIL I-0053990	01-41-655 52-43-655 53-40-655 51-42-655	12/18/13	46914	ST AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL WR AUTO FUEL/OIL	1545.79	224.64 224.64 224.64 280.57
I-0053990 PD	01-21-655			PD AUTO FUEL/OIL		591.30
FREEBURG PRINTING & PUBLISHIN		12/18/13	46915		489.40	

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
6054	01-11-531			AD ACCOUNTING		104.00
	51-42-531			WR ACCOUNTING		104.00
	52-43-531			SR ACCOUNTING		104.00
	53-40-531			EL ACCOUNTING		104.00
	01-16-553			ZO PUBLISHING, ADVERTMT		26.40
91380	01-21-554			PD PRINTING, COPYING		47.00
FROST ELECTRICAL SUPPLY COMPA S3318636.001	12/18/13 53-40-851		46916	EL UTILITY SYS PRIMARY	103.78	103.78 <i>600 Volt Copper wire</i>
GAUCH, DONALD 12/14/13 SNOW MEDICAL	12/18/13 01-41-562 01-41-534 51-42-534 52-43-534 53-40-534		46917	ST TRAVEL EXPENSE ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	5035.59	7.50 502.81 1508.43 1005.62 2011.23
H. EDWARDS EQUIPMENT CO IV06205 IV06262	12/18/13 53-40-613 01-41-612 51-42-612 52-43-612 53-40-612		46918	EL SUPPLIES, VEHICLES ST SUPPLIES, EQUIPMT WR SUPPLIES, EQUIPMT SR SUPPLIES, EQUIPMT EL SUPPLIES, EQUIPMT	176.34	99.74 19.15 19.15 19.15 19.15
HD SUPPLY POWER SOLUTIONS 2431150-00	12/18/13 53-40-851		46919	EL UTILITY SYS PRIMARY	1120.70	1120.70 <i>Box Pad</i>
HD SUPPLY WATERWORKS, LTD B803960 B810644	12/18/13 51-42-615 51-42-615		46920	WR SUPPL, INFRASTRUCTURE WR SUPPL, INFRASTRUCTURE	662.28	537.90 <i>WR meter Box Extension</i> 124.38 <i>Clamp</i>
HTC TELEPHONE COMPANY HTC-12/11/13	12/18/13 01-11-552 01-21-552 53-40-552		46921	AD TELEPHONE PD TELEPHONE EL TELEPHONE	11.32	5.30 3.14 2.88
ILLINOIS CENTRAL 9500128175	12/18/13 51-42-519		46922	WR SERVICES, OTHER	37.00	37.00
ILLINOIS MUNICIPAL UTILITIES 13-11002	12/18/13 51-42-563 52-43-563 53-40-563		46923	WR TRAINING SR TRAINING EL TRAINING	1230.00	200.00 <i>Safety train</i> 200.00 <i>HazCom</i> 200.00 <i>Protective</i> 630.00 <i>Equip</i>
TV-0018	53-40-563			EL TRAINING		
ILLINOIS PUBLIC RISK FUND 23029	12/18/13 01-11-454		46924	AD WORKERS COMPENSATION	6559.00	46.50 <i>- Z Klamps</i>

SYS DATE: 12/18/13  
 FROM: 11/18/13

Village of Freeburg  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
	01-16-454			ZO WORKERS COMPENSATION		33.50
	01-21-454			PD WORKERS COMPENSATION		1378.50
	01-41-454			ST WORKERS COMPENSATION		2618.50
	51-42-454			WR WORKER'S COMP INSURANCE		551.50
	52-43-454			SR WORKER'S COMP INSURANCE		794.50
	53-40-454			EL WORKER'S COMP INSURANCE		997.50
	58-55-454			SWP WORKER'S COMP INSURANCE		138.50
ISAAK, TYLER 12/13/13 REIMB	53-40-562	12/18/13	46925	EL TRAVEL EXPENSES	362.82	362.82
KASPER, RANDY 12/18/13 MEAL	53-40-562	12/18/13	46926	EL TRAVEL EXPENSES	7.50	7.50
KIMBALL MIDWEST 3295519	01-41-652	12/18/13	46927	ST OPERATING SUPPLIES	102.92	25.73 washers
	51-42-652			WR OPERATING SUPPLIES		25.73 &
	52-43-652			SR OPERATING SUPPLIES		25.73 (top screws)
	53-40-652			EL OPERATING SUPPLIES		25.73
KRAMPER, JANE MEDICAL 12/18/13	01-11-534	12/18/13	46928	AD MEDICAL	131.39	26.28
	51-42-534			WR MEDICAL		26.28
	52-43-534			SR MEDICAL		26.28
	53-40-534			EL MEDICAL		52.55
LOCIS 35025	01-11-563	12/18/13	46929	AD TRAINING/COMP CLASSES	125.00	31.25 Fiscal
	51-42-563			WR TRAINING		31.25 Yr End
	52-43-563			SR TRAINING		31.25 Class
	53-40-563			EL TRAINING		31.25
MCGARRY, LAURA MEDICAL 12/18/13	01-21-534	12/18/13	46930	PD MEDICAL	16.23	16.23
MIDWESTERN PROPANE GAS CO 32863	52-43-577	12/18/13	46931	SR FUEL PURCHASES	559.58	559.58 Propane for West Plant
MOHR, JEFF 12/18/13 MEDICAL 12/17/13	01-41-562	12/18/13	46932	ST TRAVEL EXPENSE	230.94	7.50
	01-41-534			ST MEDICAL		22.34
	51-42-534			WR MEDICAL		67.03
	52-43-534			SR MEDICAL		44.69
	53-40-534			EL MEDICAL		89.38
MCDONALD, TONY 12/14/13 MEAL	01-41-562	12/18/13	46933	ST TRAVEL EXPENSE	143.32	7.50

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO DESCRIPTION	AMOUNT	DISTR
12/17/13	51-42-471		WR UNIFORM RENTAL	45.27	
	52-43-471		SR UNIFORM RENTAL	45.27	
	53-40-471		EL UNIFORM RENTAL	45.28	
O'REILLY AUTOMOTIVE, INC 1069-258465 1069-258665	12/18/13 53-40-615 01-41-612 51-42-612 52-43-612 53-40-612	12/18/13	46934 EL SUPPL, INFRASTRUCTURE ST SUPPLIES, EQUIPMT WR SUPPLIES, EQUIPMT SR SUPPLIES, EQUIPMT EL SUPPLIES, EQUIPMT	281.16	81.22 Battery 49.97 + 49.99 oil changes 49.99 Supply 49.99
POLSON, JULIE CAAPP	12/18/13 01-11-551	12/18/13	46935 AD POSTAGE	24.55	24.55
PROFESSIONAL METAL WORKS 6124 6138	12/18/13 01-41-844 01-41-844	12/18/13	46936 ST LEAF MACHINE ST LEAF MACHINE	8705.30	7289.00 Custom fit 1416.30 leaf box
SCHUTZENHOFER, MICHAEL MEDICAL12/17/13	12/18/13 01-21-534	12/18/13	46937 PD MEDICAL	40.00	40.00
SGS NORTH AMERICA, INC 13618900	12/18/13 52-43-539	12/18/13	46938 SR OTHER PROF SERVICES	243.50	243.50 Sludge testing
SHAFFERS TIRE SERVICE 32965	12/18/13 01-21-513	12/18/13	46939 PD SERVICES, VEHICLE	30.00	30.00
T & R ELECTRIC SUPPLY CO 128502	12/18/13 53-40-851	12/18/13	46940 EL UTILITY SYS PRIMARY	3486.00	3486.00 3Phase Pad mount transformer
TOWERS FIRE APPARATUS CO. 25096	12/18/13 52-43-612	12/18/13	46941 SR SUPPLIES, EQUIPMT	89.79	89.79 snowplow lights
UNUM LIFE INSURANCE CO OF AME JAN 2014	12/18/13 01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	12/18/13	46942 AD HEALTH INSURANCE PD HEALTH INSURANCE ST HEALTH INSURANCE WR HEALTH INSURANCE SR HEALTH INSURANCE EL HEALTH INSURANCE	158.42	3.87 56.55 8.22 14.99 13.54 61.25
WASTE MANAGEMENT OF ST LOUIS 5840625-1841-3	12/18/13 13-44-573	12/18/13	46943 GA GARBAGE DISPOSAL	15193.65	15193.65
WEILMUNSTER LAW GROUP, P.C. OCTOBER 2013	12/18/13 01-11-533 01-21-533	12/18/13	46944 AD LEGAL PD LEGAL	4354.88	3535.88 724.50

SYS DATE: 12/18/13  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
	52-43-533			SR LEGAL		94.50

\*\* TOTAL CHECKS ISSUED 76604.02  
TOTAL FOR REGULAR CHECKS: 76,604.02

SYS DATE: 12/18/13  
FROM: 11/18/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 295  
wednesday December 18, 2013

SYS TIME: 14:41  
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
CASEY'S GENERAL STORES 16290 11/13		12/18/13	46945	PD AUTO FUEL/OIL	77.06	77.06
** TOTAL CHECKS ISSUED					77.06	
TOTAL FOR REGULAR CHECKS:					77.06	

SYS DATE: 12/18/13  
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Village of Freeburg  
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Wednesday December 18, 2013

SYS TIME: 14:47  
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
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BEELMAN LOGISTICS LLC		12/18/13	1418	2909.17	
359255	15-41-614	MFT SUPPLIES, STREET(CA6/CULVERT		894.33	
359256	15-41-891.2	MFT CA11 ROCK		1573.70	
360309	15-41-614	MFT SUPPLIES, STREET(CA6/CULVERT		441.14	
**	TOTAL CHECKS ISSUED			2909.17	
	TOTAL FOR REGULAR CHECKS:			2,909.17	

SYS DATE: 12/20/13  
 FROM: 11/20/13

Village of Freeburg  
 A / P B O A R D L I S T  
 REGISTER # 297  
 Friday December 20, 2013

SYS TIME: 09:39  
 [NB]

TO: 12/20/13

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES #25-2013		12/06/13		632	142.04	
	01-11-539		AD OTHER PROF SERVICES			35.51
	51-42-539		WR OTHER PROF SERVICES			35.51
	52-43-539		SR OTHER PROF SERVICES			35.51
	53-40-539		EL OTHER PROF SERVICES			35.51
CITIZENS- PAYROLL #25 2013		12/06/13		633	44105.15	
	01-00-215		PR W/H FICA			4911.67-
	01-00-216		PR W/H RETIREMENT			3221.15-
	01-00-213		PR W/H FIT			8470.24-
	01-00-214		PR W/H SIT			3135.40-
	01-21-421		PD REGULAR SALARIES			16500.72
	01-21-422		PD OVERTIME			434.91
	01-21-423		PD HOLIDAY OVERTIME			4035.32
	01-21-425		PD PART-TIME SALARIES			967.50
	01-21-426		PD LONGEVITY/EDUCATION			146.16
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES			361.11-
	01-11-431		AD ELECTED SALARIES			1916.67
	01-11-421		AD REGULAR SALARIES			1593.22
	01-16-421		ZO REGULAR SALARIES			584.28
	01-11-423		AD OVERTIME			47.13
	01-16-431		ZO SALARIES, APPOINTED			180.00
	01-41-421		ST REGULAR SALARIES			5648.92
	01-41-422		ST TEMPORARY SALARIES			185.00
	01-41-423		ST OVERTIME			722.29
	12-23-421		ES REGULAR SALARIES			96.16
	01-00-110		CASH - CITIZEN - GENERAL			96.16
	12-00-110		CASH - CITIZENS - ESDA			96.16-
	51-42-421		WR REGULAR SALARIES			6363.36
	51-42-421		WR REGULAR SALARIES			82.14
	01-00-110		CASH - CITIZEN - GENERAL			6445.50
	51-00-110		CASH - CITIZENS - WATER			6445.50-
	52-43-421		SR REGULAR SALARIES			5094.85
	01-00-110		CASH - CITIZEN - GENERAL			5670.13
	52-00-110		CASH - CITIZENS - SEWER			5670.13-
	53-40-421		EL REGULAR SALARIES			18598.16
	01-00-110		CASH - CITIZEN - GENERAL			19030.81
	53-00-110		CASH - CITIZENS - ELECTRIC			19030.81-
	53-40-423		EL OVERTIME			432.65
	52-43-423		SR OVERTIME			575.28
CITIZENS - PAYROLL TAXES #25-13		12/06/13		634	21458.70	
	01-00-215		PR W/H FICA			4911.67
	01-00-213		PR W/H FIT			8470.24
	01-00-214		PR W/H SIT			3135.40
	01-21-453		PD UNEMPLOYMENT INSURANCE			24.67

SYS DATE: 12/20/13  
FROM: 11/20/13

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 297  
Friday December 20, 2013

SYS TIME: 09:39  
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	01-21-461		PD SOCIAL SECURITY		1615.46	
	01-21-461		PD SOCIAL SECURITY		74.01	
	01-11-461		AD SOCIAL SECURITY		146.63	
	01-11-461		AD SOCIAL SECURITY		125.50	
	01-41-453		ST UNEMPLOYMENT INSURANCE		4.28	
	01-41-461		ST SOCIAL SECURITY		501.55	
	01-16-453		ZO UNEMPLOYMENT INSURANCE		.76	
	01-16-461		ZO SOCIAL SECURITY		58.47	
	12-23-461		ES SOCIAL SECURITY		7.36	
	01-00-110		CASH - CITIZEN - GENERAL		7.36	
	12-00-110		CASH - CITIZENS - ESDA		7.36-	
	51-42-461		WR SOCIAL SECURITY		493.08	
	01-00-110		CASH - CITIZEN - GENERAL		493.08	
	51-00-110		CASH - CITIZENS - WATER		493.08-	
	52-43-461		SR SOCIAL SECURITY		433.76	
	01-00-110		CASH - CITIZEN - GENERAL		433.76	
	52-00-110		CASH - CITIZENS - SEWER		433.76-	
	53-40-461		EL SOCIAL SECURITY		1455.86	
	01-00-110		CASH - CITIZEN - GENERAL		1455.86	
	53-00-110		CASH - CITIZENS - ELECTRIC		1455.86-	

\*\* TOTAL CHECKS ISSUED 65705.89

TOTAL FOR REGULAR CHECKS: 0.00  
TOTAL UNPOSTED MANUAL CHECKS: 65,705.89

SYS DATE: 12/20/13  
FROM: 11/20/13

Village of Freeburg  
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SYS TIME: 10:49  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
VILLAGE OF FRG UTILITIES		12/07/13	2068	2582.30	
NOVEMBER 2013	01-11-571		AD UTILITIES		410.08
	01-21-571		PD UTILITIES		273.38
	01-41-571		ST UTILITIES		207.50
	51-42-571		WR UTILITIES		1393.53
	51-42-571		WR UTILITIES		171.03
	53-40-571		EL UTILITIES		126.78
** TOTAL CHECKS ISSUED				2582.30	
TOTAL FOR REGULAR CHECKS:				0.00	
TOTAL UNPOSTED MANUAL CHECKS:				2,582.30	

SYS DATE: 12/20/13  
FROM: 11/20/13

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SYS TIME: 12:29  
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ILL DEPT OF REVENUE NOVEMBER 2013	53-00-219.2	12/13/13	ACCRUED UTILITY TAX	2069	7935.21	7935.21
** TOTAL CHECKS ISSUED					7935.21	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL UNPOSTED MANUAL CHECKS:					7,935.21	

SYS DATE: 12/20/13  
FROM: 11/20/13

Village of Freeburg  
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SYS TIME: 12:49  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES #26-2013		12/20/13		635	159.98	
	01-11-539		AD OTHER PROF SERVICES			40.00
	51-42-539		WR OTHER PROF SERVICES			40.00
	52-43-539		SR OTHER PROF SERVICES			40.00
	53-40-539		EL OTHER PROF SERVICES			39.98
CITIZENS- PAYROLL #26-13		12/20/13		636	48713.79	
	01-00-215		PR W/H FICA			5370.16-
	01-00-216		PR W/H RETIREMENT			3736.45-
	01-00-213		PR W/H FIT			8954.90-
	01-00-214		PR W/H SIT			3393.14-
	01-21-421		PD REGULAR SALARIES			18775.72
	01-21-422		PD OVERTIME			3153.44
	01-21-425		PD PART-TIME SALARIES			1440.00
	01-21-426		PD LONGEVITY/EDUCATION			146.16
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES			29.85-
	01-11-431		AD ELECTED SALARIES			1916.67
	01-11-421		AD REGULAR SALARIES			1593.22
	01-16-421		ZO REGULAR SALARIES			584.28
	01-41-421		ST REGULAR SALARIES			6220.87
	01-11-426		AD EMPLOYEE BONUSES			1727.34
	01-41-422		ST TEMPORARY SALARIES			62.50
	01-41-423		ST OVERTIME			1004.17
	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			6715.21
	51-42-426		WR EMPLOYEE BONUS			170.72
	01-00-110		CASH - CITIZEN - GENERAL			6885.93
	51-00-110		CASH - CITIZENS - WATER			6885.93-
	52-43-421		SR REGULAR SALARIES			5372.89
	52-43-423		SR OVERTIME			543.05
	01-00-110		CASH - CITIZEN - GENERAL			5915.94
	52-00-110		CASH - CITIZENS - SEWER			5915.94-
	53-40-421		EL REGULAR SALARIES			18433.66
	53-40-426		EL EMPLOYEE BONUS			768.24
	53-40-423		EL OVERTIME			1473.99
	01-00-110		CASH - CITIZEN - GENERAL			20675.89
	53-00-110		CASH - CITIZENS - ELECTRIC			20675.89-
CITIZENS - PAYROLL TAXES #26-13		12/20/13		637	23130.80	
	01-00-215		PR W/H FICA			5370.16
	01-00-213		PR W/H FIT			8954.90
	01-00-214		PR W/H SIT			3393.14
	01-21-453		PD UNEMPLOYMENT INSURANCE			41.06
	01-21-461		PD SOCIAL SECURITY			1688.76

SYS DATE: 12/20/13  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
		01-21-461	PD SOCIAL SECURITY		110.16	
		01-11-461	AD SOCIAL SECURITY		146.63	
		01-11-461	AD SOCIAL SECURITY		254.00	
		01-41-453	ST UNEMPLOYMENT INSURANCE		1.38	
		01-41-461	ST SOCIAL SECURITY		557.50	
		01-16-461	ZO SOCIAL SECURITY		44.70	
		12-23-461	ES SOCIAL SECURITY		7.36	
		01-00-110	CASH - CITIZEN - GENERAL		7.36	
		12-00-110	CASH - CITIZENS - ESDA		7.36-	
		51-42-461	WR SOCIAL SECURITY		526.77	
		01-00-110	CASH - CITIZEN - GENERAL		526.77	
		51-00-110	CASH - CITIZENS - WATER		526.77-	
		52-43-461	SR SOCIAL SECURITY		452.57	
		01-00-110	CASH - CITIZEN - GENERAL		452.57	
		52-00-110	CASH - CITIZENS - SEWER		452.57-	
		53-40-461	EL SOCIAL SECURITY		1581.71	
		01-00-110	CASH - CITIZEN - GENERAL		1581.71	
		53-00-110	CASH - CITIZENS - ELECTRIC		1581.71-	
**		TOTAL CHECKS ISSUED			72004.57	
		TOTAL FOR REGULAR CHECKS:			0.00	
		TOTAL UNPOSTED MANUAL CHECKS:			72,004.57	

SYS DATE: 12/31/13  
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Village of Freeburg  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
BP		12/31/13	46946		2343.69	
40013667	01-21-655			PD AUTO FUEL/OIL		427.75
4990232037 NOV	01-21-655			PD AUTO FUEL/OIL		1915.94
						<i>-Did not receive last months ck</i>
CITIZENS		12/31/13	46947		12864.59	
39857851	52-43-831.1			SR EQUIP/SEWER MACHINE		12864.59
						<i>Sew machine loan</i>
CLEAN THE UNIFORM CO	HIGHLAND	12/31/13	46948		1411.50	
31580601	51-42-471			WR UNIFORM RENTAL		89.82
	52-43-471			SR UNIFORM RENTAL		89.82
	53-40-471			EL UNIFORM RENTAL		89.83
31582588	51-42-471			WR UNIFORM RENTAL		89.15
	52-43-471			SR UNIFORM RENTAL		89.15
	53-40-471			EL UNIFORM RENTAL		89.17
31584556	51-42-471			WR UNIFORM RENTAL		90.75
	52-43-471			SR UNIFORM RENTAL		90.75
	53-40-471			EL UNIFORM RENTAL		90.77
31586519	51-42-471			WR UNIFORM RENTAL		90.75
	52-43-471			SR UNIFORM RENTAL		90.75
	53-40-471			EL UNIFORM RENTAL		90.77
	51-42-652			WR OPERATING SUPPLIES		19.25
	52-43-652			SR OPERATING SUPPLIES		19.25
	53-40-652			EL OPERATING SUPPLIES		19.25
31588427	51-42-471			WR UNIFORM RENTAL		90.75
	52-43-471			SR UNIFORM RENTAL		90.75
	53-40-471			EL UNIFORM RENTAL		90.77
ECKELS, GREGORY		12/31/13	46949		6.00	
MEDICAL12/31/13	01-41-534			ST MEDICAL		.60
	51-42-534			WR MEDICAL		1.80
	52-43-534			SR MEDICAL		1.20
	53-40-534			EL MEDICAL		2.40
ELDEN, ROBERT		12/31/13	46950		721.67	
MEDICAL12/31/13	01-41-534			ST MEDICAL		72.17
	51-42-534			WR MEDICAL		216.50
	52-43-534			SR MEDICAL		144.33
	53-40-534			EL MEDICAL		288.67
EQUIPMENT SERVICE CO., IN		12/31/13	46951		230.62	
30177	01-41-831			ST EQUIP (SNOW PLOW)		230.62
FREEBURG PRINTING & PUBLISHIN		12/31/13	46952		70.00	
91541	01-11-553			AD PUBLISHING, ADVERTMT		70.00
FREEBURG TOWNSHIP		12/31/13	46953		3792.10	
						<i>-split cost of Deicer Salt Ice Control with Township</i>

SYS DATE: 12/31/13  
 FROM: 12/31/13

Village of Freeburg  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
13-6	01-41-617		ST SNOW REMOVAL			3792.10
FUNDERBURG, TONY MEDICAL12/31/13		12/31/13		46954	91.88	22.97
	01-41-534		ST MEDICAL			22.97
	51-42-534		WR MEDICAL			22.97
	52-43-534		SR MEDICAL			22.97
	53-40-534		EL MEDICAL			22.97
GAUCH, DONALD MEDICAL12/31/13		12/31/13		46955	573.00	57.30
	01-41-534		ST MEDICAL			171.90
	51-42-534		WR MEDICAL			114.60
	52-43-534		SR MEDICAL			229.20
	53-40-537		EL DATA PROCESSING			
ILLINOIS MUNICIPAL UTILITIES TV-0021		12/31/13		46956	1434.75	1434.75
	53-40-563		EL TRAINING			
INDIANA MUNICIPAL ELECTRIC 13-415		12/31/13		46957	1450.00	1450.00
	53-40-563		EL TRAINING			
KASPER, RANDY MEDICAL12/31/13		12/31/13		46958	24.51	24.51
	53-40-534		EL MEDICAL			
KRAMPER, JANE MEDICAL12/31/13		12/31/13		46959	892.62	178.52
	01-11-534		AD MEDICAL			178.52
	51-42-534		WR MEDICAL			178.52
	52-43-534		SR MEDICAL			357.06
	53-40-534		EL MEDICAL			
KRAMPER, ZACHARY 2013 CDL MEDICAL12/31/13		12/31/13		46960	275.37	50.00
	53-40-539		EL OTHER PROF SERVICES			225.37
	53-40-534		EL MEDICAL			
KRAUSS SHANE BOOT ALLOWANCE		12/31/13		46961	4908.21	12.83
	51-42-471		WR UNIFORM RENTAL			12.83
	52-43-471		SR UNIFORM RENTAL			12.84
	53-40-471		EL UNIFORM RENTAL			4869.71
	53-40-534		EL MEDICAL			
LOCIS 35063		12/31/13		46962	1073.44	357.81
	51-42-652		WR OPERATING SUPPLIES			357.81
	52-43-652		SR OPERATING SUPPLIES			357.82
	53-40-652		EL OPERATING SUPPLIES			
MARQUARDT, TERRY MEDICAL12/31/13		12/31/13		46963	3607.87	3607.87
	01-21-534		PD MEDICAL			
MENARD, JERRY L.		12/31/13		46964	23.84	

*Blended &  
Underground  
Lab-Isaac  
Operation  
a Study guide*

*- Utility  
Bill  
forms*

*Items purchased  
at Tom's for  
Lights in the Park*

SYS DATE: 12/31/13  
FROM: 12/31/13

Village of Freeburg  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
REIMB LIGHTS IN	53-40-833			EL CHRISTMAS LIGHTS		23.84
MCDONALD, TONY MEDICAL12/31/13		12/31/13	46965		872.00	
	01-41-534			ST MEDICAL		87.20
	51-42-534			WR MEDICAL		261.60
	52-43-534			SR MEDICAL		174.40
	53-40-534			EL MEDICAL		348.80
PIERCE, DEBORAH MEDICAL12/31/13		12/31/13	46966		2221.69	
	01-11-534			AD MEDICAL		444.34
	51-42-534			WR MEDICAL		444.34
	52-43-534			SR MEDICAL		444.34
	53-40-534			EL MEDICAL		888.67
REGIONS COMMERCIAL BANKCARD 0009-DEC 2013		12/31/13	46967		3129.78	
	01-11-611			AD SUPPLIES, BUILDING		39.03
	52-43-612			SR SUPPLIES, EQUIPMT		23.98
	53-40-613			EL SUPPLIES, VEHICLES		16.05
	53-40-562			EL TRAVEL EXPENSES		79.41
	53-40-835			EL GENERATORS, LIFT STA		261.87
	53-40-833			EL CHRISTMAS LIGHTS		794.54
9068 DEC 2013	01-11-651			AD OFFICE SUPPLIES		88.33
	01-21-652			PD OPERATING SUPPLIES		114.13
	51-42-659			WR OTHER GEN SUPPLIES		27.21
	52-43-659			SR OTHER GEN SUPPLIES		27.21
	53-40-659			EL OTHER GEN SUPPLIES		27.21
	53-40-562			EL TRAVEL EXPENSES		374.60
9092-DEC 2013	01-11-539			AD OTHER PROF SERVICES		15.93
	51-42-539			WR OTHER PROF SERVICES		15.93
	53-40-539			EL OTHER PROF SERVICES		15.94
	52-43-539			SR OTHER PROF SERVICES		15.94
	01-00-380			ST-SCRAPED ITEMS REVENUE		755.87
9358 DEC 2013	01-41-652			ST OPERATING SUPPLIES		106.37
	01-41-844			ST LEAF MACHINE		235.95
	51-42-652			WR OPERATING SUPPLIES		14.81
	52-43-652			SR OPERATING SUPPLIES		36.82
	53-40-652			EL OPERATING SUPPLIES		33.00
	53-40-652			EL OPERATING SUPPLIES		9.65
RHUTASEL & ASSOCIATES, INC 10507		12/31/13	46968		1070.00	
	52-43-892			SR N. STATE ST		1070.00
TEKLAB, INC 157171		12/31/13	46969		81.00	
	52-43-539			SR OTHER PROF SERVICES		81.00
TERMINIX PROCESSING CENTE 329085553		12/31/13	46970		45.00	
	01-11-519			AD SERVICES, OTHER		22.50

SYS DATE: 12/31/13  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	01-21-539		PD OTHER PROF SERVICES			22.50
WATTS, THOMAS MEDICAL	12/31/13 01-21-534		PD MEDICAL	46971	402.61	402.61
WEILMUENSTER LAW GROUP, P.C. NOVEMBER 2013	12/31/13 01-11-533 01-16-533 01-21-533 52-43-533		AD LEGAL ZO LEGAL PD LEGAL SR LEGAL	46972	4058.88	2561.77 1053.71 339.07 104.33
WOODY'S MUNICIPAL SUPPLY 40313 40314	12/31/13 01-41-831 01-41-831		ST EQUIP (SNOW PLOW) ST EQUIP (SNOW PLOW)	46973	5987.32	5915.00 72.32
** TOTAL CHECKS ISSUED					53663.94	
TOTAL FOR REGULAR CHECKS:					53,663.94	

SYS DATE: 01/08/14  
 FROM: 01/08/14

Village of Freeburg  
 A / P B O A R D L I S T  
 REGISTER # 302  
 Wednesday January 8, 2014

SYS TIME: 14:56  
 [NB]

TO: 02/08/14

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
AFFORDABLE AUTOMOTIVE		01/08/14		46974	297.40	
1060	01-21-513		PD SERVICES, VEHICLE			242.50
1062	01-21-513		PD SERVICES, VEHICLE			54.90
						<i>Transmission Control module</i>
AT&T		01/08/14		46975	958.58	
618539210712/13	52-43-552		SR TELEPHONE			32.51
618539309412/13	52-43-552		SR TELEPHONE			27.88
6185393106-12/1	53-40-552		EL TELEPHONE			83.83
618539311212/13	53-40-552		EL TELEPHONE			101.38
618539313112/13	01-21-552		PD TELEPHONE			66.33
618539313212/13	01-21-552		PD TELEPHONE			140.42
618539483012/13	52-43-552		SR TELEPHONE			41.44
618539483512/13	52-43-552		SR TELEPHONE			41.44
618539554512/13	01-11-552		AD TELEPHONE			84.00
	51-42-552		WR TELEPHONE			84.00
	52-43-552		SR TELEPHONE			84.00
	53-40-552		EL TELEPHONE			83.98
618539562512/13	52-43-552		SR TELEPHONE			29.38
618539587612/13	53-40-552		EL TELEPHONE			30.11
618539591612/13	52-43-552		SR TELEPHONE			27.88
BHMG ENGINEERS		01/08/14		46976	11580.69	
1019.223	53-40-532		EL ENGINEERING			10614.05
1516.100	53-40-539		EL OTHER PROF SERVICES			966.64
						<i>General Engineering</i>
CHARTER COMMUNICATIONS		01/08/14		46977	55.00	
3795/JAN 2014	01-11-539		AD OTHER PROF SERVICES			11.00
	01-21-539		PD OTHER PROF SERVICES			11.00
	51-42-539		WR OTHER PROF SERVICES			11.00
	52-43-539		SR OTHER PROF SERVICES			11.00
	53-40-539		EL OTHER PROF SERVICES			11.00
COMMUNICATION REVOLVING FUND		01/08/14		46978	139.56	
T1417379	01-21-539		PD OTHER PROF SERVICES			139.56
COMPUTYPE COMPUTER SERVICES		01/08/14		46979	398.00	
376211	01-11-612		AD SUPPLIES, EQUIPMT			99.50
	51-42-612		WR SUPPLIES, EQUIPMT			99.50
	52-43-612		SR SUPPLIES, EQUIPMT			99.50
	53-40-612		EL SUPPLIES, EQUIPMT			99.50
DAMBACHER TRUCK SERVICE		01/08/14		46980	2965.49	
13-487	01-41-614		ST SUPPLIES, STREET			2965.49
						<i>Materials picked up from yard during 2013</i>
DITCH WITCH SALES INC		01/08/14		46981	828.33	
W01621	53-40-512		EL SERVICES, EQUIPMT			828.33
						<i>Boring Machine Service</i>

SYS DATE: 01/08/14  
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DONALD, STANLEY MEDICAL 1/07/14	01-21-534	01/08/14	46982	PD MEDICAL	258.63	258.63
EQUIPMENT SERVICE CO., IN 30222	01-41-831	01/08/14	46983	ST EQUIP (SNOW PLOW)	86.48	86.48
FREEBURG PRINTING & PUBLISHING 91465	01-21-652	01/08/14	46984	PD OPERATING SUPPLIES	190.00	190.00 <i>Various Police Forms</i>
FSH WATER COMMISSION 113330	51-42-575	01/08/14	46985	WR WATER PURCHASES	25817.89	25817.89
FUNDERBURG, TONY MEDICAL 1/07/14	01-41-534 51-42-534 52-43-534 53-40-534	01/08/14	46986	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	789.61	197.40 197.40 197.40 197.41 <i>VOID</i>
GREEN MILL SERVICE STATION & 38063	01-41-613 51-42-613 52-43-613 53-40-613	01/08/14	46987	ST SUPPLIES, VEHICLE WR SUPPLIES, VEHICLES SR SUPPLIES, VEHICLES EL SUPPLIES, VEHICLES	417.52	104.38 104.38 104.38 104.38
H. EDWARDS EQUIPMENT CO W025121	01-41-512 51-42-512 52-43-512 53-40-512	01/08/14	46988	ST SERVICES, EQUIPMT WR SERVICES, EQUIPMT SR SERVICES, EQUIPMT EL SERVICES, EQUIPMT	173.40	43.35 <i>Loader handle</i> 43.35 43.35 43.35
HD SUPPLY WATERWORKS, LTD B879024 B879028	51-42-615 51-42-652	01/08/14	46989	WR SUPPL, INFRASTRUCTURE WR OPERATING SUPPLIES	1160.15	582.71 <i>hydrant ext</i> 577.44 <i>water supplies</i>
HEROS IN STYLE 126542	01-21-471	01/08/14	46990	PD UNIFORM ALLOWANCE	15.50	15.50
JACK'S AUTO WASH 123113	01-21-613	01/08/14	46991	PD SUPPLIES, VEHICLE	148.50	148.50
JIM'S AUTOMOTIVE INC 15692	01-21-513	01/08/14	46992	PD SERVICES, VEHICLE	30.00	30.00
KMA CERTIFIED TESTING, INC 412	01-11-539 01-21-539	01/08/14	46993	AD OTHER PROF SERVICES PD OTHER PROF SERVICES	320.00	50.00 50.00

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	01-41-539			ST OTHER PROF SERVICES		55.00
	51-42-539			WR OTHER PROF SERVICES		55.00
	52-43-539			SR OTHER PROF SERVICES		55.00
	53-40-539			EL OTHER PROF SERVICES		55.00
KRAMPER, JANE DEC 2013		01/08/14	46994		459.42	
	01-11-562			AD TRAVEL EXPENSE		1.97
	51-42-562			WR TRAVEL EXPENSES		1.98
	52-43-562			SR TRAVEL EXPENSES		1.98
	53-40-562			EL TRAVEL EXPENSES		1.98
MEDICAL 1/07/14	01-11-534			AD MEDICAL		90.30
	51-42-534			WR MEDICAL		90.30
	52-43-534			SR MEDICAL		90.30
	53-40-534			EL MEDICAL		180.61
LECC S DONALD 2014		01/08/14	46995		125.00	
	01-21-563			PD TRAINING		125.00
						<i>Training Chief</i>
MOECKEL, MATHEW MEDICAL 1/07/14 MEDICAL 1/7/14		01/08/14	46996		346.24	
	01-21-534			PD MEDICAL		260.02
	01-21-534			PD MEDICAL		86.22
MOHR, JEFF MEDICAL 1/07/14		01/08/14	46997		60.42	
	01-41-534			ST MEDICAL		6.04
	51-42-534			WR MEDICAL		18.13
	52-43-534			SR MEDICAL		12.08
	53-40-534			EL MEDICAL		24.17
PETTY CASH JANUARY 2014		01/08/14	46998		108.76	
	01-21-613			PD SUPPLIES, VEHICLE		5.50
	01-21-613			PD SUPPLIES, VEHICLE		2.99
	01-21-611			PD SUPPLIES, BUILDING		21.31
	01-21-651			PD OFFICE SUPPLIES		29.88
	01-21-670			PD POLICE CANINE		49.08
PITNEY BOWES INC 5502369323		01/08/14	46999		62.39	
	01-11-551			AD POSTAGE		12.48
	51-42-551			WR POSTAGE		12.48
	52-43-551			SR POSTAGE		12.48
	53-40-551			EL POSTAGE		12.48
	13-44-551			GA POSTAGE		12.47
SCHUTZENHOFER, MICHAEL MEDICAL 1/07/14		01/08/14	47000		429.99	
	01-21-534			PD MEDICAL		429.99
SHAFFERS TIRE SERVICE 32983		01/08/14	47001		90.00	
	01-21-513			PD SERVICES, VEHICLE		30.00

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33053	01-21-513		PD SERVICES, VEHICLE			30.00
33055	01-21-513		PD SERVICES, VEHICLE			30.00
TEKLAB, INC		01/08/14		47002	146.00	
157311	52-43-539		SR OTHER PROF SERVICES			101.00
157680	52-43-539		SR OTHER PROF SERVICES			45.00
TRUELINE COMMUNICATIONS, INC		01/08/14		47003	925.00	
9512	01-21-841		PD VEHICLES			925.00
TURNER, DAN		01/08/14		47004	609.00	
MEDICAL 1/07/14	01-21-534		PD MEDICAL			609.00
VERLAN FUNK SERVICE INC		01/08/14		47005	1176.20	
408511738	53-40-823		EL STORAGE SHED			510.19
408511741	53-40-823		EL STORAGE SHED			666.01
WATTS COPY SYSTEMS INC		01/08/14		47006	102.09	
14690161	01-21-831		PD OFFICE EQUIPMT (COPIER)			102.09
WEILMUNSTER LAW GROUP, P.C.		01/08/14		47007	1536.15	
NOVEMBER 2013	51-42-533		WR LEGAL			512.05
	52-43-533		SR LEGAL			512.05
	53-40-533		EL LEGAL			512.05
**	TOTAL CHECKS ISSUED				52807.39	
	TOTAL FOR REGULAR CHECKS:				52,807.39	

*New Squad  
car docking  
Station*

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33053	01-21-513			PD SERVICES, VEHICLE		30.00
33055	01-21-513			PD SERVICES, VEHICLE		30.00
TEKLAB, INC		01/08/14	47002		146.00	
157311	52-43-539			SR OTHER PROF SERVICES		101.00
157680	52-43-539			SR OTHER PROF SERVICES		45.00
TRUELINE COMMUNICATIONS, INC		01/08/14	47003		925.00	
9512	01-21-841			PD VEHICLES		925.00
TURNER, DAN		01/08/14	47004		609.00	
MEDICAL 1/07/14	01-21-534			PD MEDICAL		609.00
VERLAN FUNK SERVICE INC		01/08/14	47005		1176.20	
408511738	53-40-823			EL STORAGE SHED		510.19
408511741	53-40-823			EL STORAGE SHED		666.01
WATTS COPY SYSTEMS INC		01/08/14	47006		102.09	
14690161	01-21-831			PD OFFICE EQUIPMT (COPIER)		102.09
WEILMUNSTER LAW GROUP, P.C.		01/08/14	47007		1536.15	
NOVEMBER 2013	51-42-533			WR LEGAL		512.05
	52-43-533			SR LEGAL		512.05
	53-40-533			EL LEGAL		512.05
** TOTAL CHECKS ISSUED					52807.39	
TOTAL FOR REGULAR CHECKS:					52,807.39	

*New Squad  
car docking  
Station*

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ATHUR J GALLAGHER		01/15/14	47014	76899.00	
399000	01-21-592		PD GENERAL INSURANCE		1082.00 <i>EARTHQUAKE</i>
750441	53-40-592		EL GENERAL INS		12038.00 <i>Crime</i>
752501	01-11-592		AD GENERAL INSURANCE		5845.00
	01-21-592		PD GENERAL INSURANCE		10508.00 <i>Boilers</i>
	01-41-592		ST GENERAL INSURANCE		6228.00 <i>Machines</i>
	51-42-592		WR GENERAL INS		2384.00
	52-43-592		SR GENERAL INS		2338.00 <i>Liability</i>
	53-40-592		EL GENERAL INS		26359.00 <i>a</i>
758929	01-11-592		AD GENERAL INSURANCE		304.00 <i>Property</i>
	01-41-592		ST GENERAL INSURANCE		303.00
	51-42-592		WR GENERAL INS		506.00 <i>insurance</i>
	52-43-592		SR GENERAL INS		607.00
	53-40-592		EL GENERAL INS		8397.00
CASEY'S GENERAL STORES		01/15/14	47015	1256.57	
16290 11/13 PD	01-21-655		PD AUTO FUEL/OIL		77.06
16290 12/13	01-21-655		PD AUTO FUEL/OIL		1179.51
DONALD, STANLEY		01/15/14	47016	42.00	
MEDICAL 1/14/14	01-21-534		PD MEDICAL		42.00
ECKELS, GREGORY		01/15/14	47017	22.50	
1/14/14 MEAL	01-41-562		ST TRAVEL EXPENSE		22.50
GAUCH, DONALD		01/15/14	47018	671.50	
1/14/14 MEALS	01-41-562		ST TRAVEL EXPENSE		7.50
MEDICAL 1/14/14	01-41-534		ST MEDICAL		66.40
	51-42-534		WR MEDICAL		199.20
	52-43-534		SR MEDICAL		132.80
	53-40-534		EL MEDICAL		265.60
HTC TELEPHONE COMPANY		01/15/14	47019	11.43	
HTC-1/11/14	01-11-552		AD TELEPHONE		5.28
	01-21-552		PD TELEPHONE		3.54
	53-40-552		EL TELEPHONE		2.61
ILLINOIS PUBLIC RISK FUND		01/15/14	47020	6559.00	
23030	01-11-454		AD WORKERS COMPENSATION		46.50
	01-16-454		ZO WORKERS COMPENSATION		33.50
	01-21-454		PD WORKERS COMPENSATION		1378.50
	01-41-454		ST WORKERS COMPENSATION		2618.50
	51-42-454		WR WORKER'S COMP INSURANCE		551.50
	52-43-454		SR WORKER'S COMP INSURANCE		794.50
	53-40-454		EL WORKER'S COMP INSURANCE		997.50
	58-55-454		SWP WORKER'S COMP INSURANCE		138.50

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JENKINS, ROBERT 1/14/14 MEALS	01-41-562	01/15/14	ST TRAVEL EXPENSE	47021	15.00	15.00
KASPER, RANDY 1/09/14 MEALS	01-41-562	01/15/14	ST TRAVEL EXPENSE	47022	22.50	22.50
KRAMPER, ZACHARY 1/09/14 SNOW	01-41-562	01/15/14	ST TRAVEL EXPENSE	47023	22.50	22.50
KRAUSS SHANE 1/05/14 MEAL	53-40-562	01/15/14	EL TRAVEL EXPENSES	47024	7.50	7.50
LUCASH, CLARK MEDICAL 1/14/14	53-40-534	01/15/14	EL MEDICAL	47025	1080.52	1080.52
MCGARRY, LAURA MEDICAL 1/14/14	01-21-534	01/15/14	PD MEDICAL	47026	22.87	22.87
MOHR, JEFF 1/14/14 MEALS MEDICAL 1/14/14	01-41-562 01-41-534 51-42-534 52-43-534 53-40-534	01/15/14	ST TRAVEL EXPENSE ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	47027	236.45	7.50 22.90 68.69 45.79 91.57
MCDONALD, TONY 1/14/14 MEALS	01-41-562	01/15/14	ST TRAVEL EXPENSE	47028	30.00	30.00
PIERCE, DEBORAH MEDICAL 1/14/14	01-11-534 51-42-534 52-43-534 53-40-534	01/15/14	AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	47029	226.00	45.20 45.20 45.20 90.40
POLSON, JULIE MEDICAL 1/14/14	01-11-534 51-42-534 52-43-534 53-40-534	01/15/14	AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	47030	700.12	140.02 140.02 140.02 280.06
SCHUTZENHOFER, MICHAEL 01/14/14 MEDICA MEDICAL 1/14/14	01-21-534 01-21-534	01/15/14	PD MEDICAL PD MEDICAL	47031	25.19	11.99 13.20
SMITHTON LUMBER CO DEC 2013	01-41-612	01/15/14	ST SUPPLIES, EQUIPMT	47032	40.25	30.00

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	01-11-611			AD SUPPLIES, BUILDING		10.25
ST CLAIR COUNTY TREASURER 1/07/14	01-16-535	01/15/14	47033	ZO COUNTY INSPECTIONS	158.51	158.51
ST CLAIR SERVICE COMPANY 656577	01-41-655	01/15/14	47034	ST AUTO FUEL/OIL	1797.40	131.11
	51-42-655			WR AUTO FUEL/OIL		131.11
	52-43-655			SR AUTO FUEL/OIL		131.11
	53-40-655			EL AUTO FUEL/OIL		131.12
656578	01-41-655			ST AUTO FUEL/OIL		318.24
	51-42-655			WR AUTO FUEL/OIL		318.24
	52-43-655			SR AUTO FUEL/OIL		318.24
	53-40-655			EL AUTO FUEL/OIL		318.23
SUPERIOR INDUSTRIAL SUPPLY 1901497210		01/15/14	47035	DISCOUNT TAKEN	63.99	.53-
	01-41-652			ST OPERATING SUPPLIES		16.13
	51-42-652			WR OPERATING SUPPLIES		16.13
	52-43-652			SR OPERATING SUPPLIES		16.13
	53-40-652			EL OPERATING SUPPLIES		16.13
THOUVENOT, WADE & MOERCHEN 50607	01-41-892	01/15/14	47036	ST GRANT/SAFE ROUTE TO SCHOOL	1470.87	1470.87
TOM'S SUPERMARKET 5705 12/31/13	01-41-652	01/15/14	47037	ST OPERATING SUPPLIES	6.29	6.29
TRACTOR SUPPLY CREDIT PLAN 48-DEC-2013	01-41-612	01/15/14	47038	ST SUPPLIES, EQUIPMT	146.85	52.96
	51-42-652			WR OPERATING SUPPLIES		31.30
	52-43-652			SR OPERATING SUPPLIES		31.30
	53-40-652			EL OPERATING SUPPLIES		31.29
URBANSKI, TYLER 1/14/14 - MEALS	01-41-562	01/15/14	47039	ST TRAVEL EXPENSE	7.50	7.50
USA BLUEBOOK 228874	51-00-195	01/15/14	47040	WR-BANK TRANSFERS EXCHANGE	185.56	185.56
VERIZON WIRELESS 9717218356	01-11-552	01/15/14	47041	AD TELEPHONE	689.31	73.64
	01-21-552			PD TELEPHONE		48.60
	51-42-552			WR TELEPHONE		77.68
	52-43-552			SR TELEPHONE		77.68
	53-40-552			EL TELEPHONE		77.68
	01-00-193			EXCHANGE-EMPLOYEE CELL PHONES		334.03

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=====	=====	=====	=====	=====	=====	=====
WASTE MANAGEMENT OF ST LOUIS	01/15/14			47042	105.00	
5861694-1841-3	13-44-575		GA RECYCLING			105.00
**	TOTAL CHECKS ISSUED				92522.18	
	TOTAL FOR REGULAR CHECKS:				92,522.18	

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ADP - CHARGES #1-2014		01/03/14		638	137.47	
	01-11-539		AD OTHER PROF SERVICES			34.37
	51-42-539		WR OTHER PROF SERVICES			34.37
	52-43-539		SR OTHER PROF SERVICES			34.37
	53-40-539		EL OTHER PROF SERVICES			34.36
CITIZENS- PAYROLL #1-2014		01/03/14		639	43985.21	
	01-00-215		PR W/H FICA			4900.79-
	01-00-216		PR W/H RETIREMENT			3270.57-
	01-00-213		PR W/H FIT			8430.94-
	01-00-214		PR W/H SIT			3138.81-
	01-21-421		PD REGULAR SALARIES		16500.72	
	01-21-422		PD OVERTIME		903.73	
	01-21-423		PD HOLIDAY OVERTIME		4063.20	
	01-21-425		PD PART-TIME SALARIES		1050.00	
	01-21-426		PD LONGEVITY/EDUCATION		146.16	
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES		336.11-	
	01-11-431		AD ELECTED SALARIES		1516.67	
	01-11-421		AD REGULAR SALARIES		1593.25	
	01-16-421		ZO REGULAR SALARIES		584.28	
	01-11-423		AD OVERTIME		24.72	
	01-41-421		ST REGULAR SALARIES		5681.45	
	01-41-422		ST TEMPORARY SALARIES		120.00	
	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		6395.66	
	51-42-422		WR TEMP SALARIES		120.00	
	51-42-423		WR OVERTIME		550.04	
	01-00-110		CASH - CITIZEN - GENERAL		7065.70	
	51-00-110		CASH - CITIZENS - WATER		7065.70-	
	52-43-421		SR REGULAR SALARIES		5127.16	
	52-43-423		SR OVERTIME		536.81	
	01-00-110		CASH - CITIZEN - GENERAL		5783.97	
	52-00-110		CASH - CITIZENS - SEWER		5783.97-	
	53-40-421		EL REGULAR SALARIES		18330.68	
	53-40-423		EL OVERTIME		481.74	
	01-00-110		CASH - CITIZEN - GENERAL		18932.42	
	53-00-110		CASH - CITIZENS - ELECTRIC		18932.42-	
	53-40-422		EL TEMP SALARIES		120.00	
	52-43-422		SR TEMP SALARIES		120.00	
CITIZENS - PAYROLL TAXES #1-2014		01/03/14		640	22887.03	
	01-00-215		PR W/H FICA			4900.79
	01-00-213		PR W/H FIT			8430.94
	01-00-214		PR W/H SIT			3138.81

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	01-21-453	PD UNEMPLOYMENT INSURANCE		555.28	
	01-21-461	PD SOCIAL SECURITY		1653.46	
	01-21-461	PD SOCIAL SECURITY		80.33	
	01-11-461	AD SOCIAL SECURITY		116.03	
	01-11-453	AD UNEMPLOYMENT INSURANCE		39.64	
	01-11-461	AD SOCIAL SECURITY		123.76	
	01-41-453	ST UNEMPLOYMENT INSURANCE		226.89	
	01-41-461	ST SOCIAL SECURITY		443.81	
	01-16-461	ZO SOCIAL SECURITY		44.70	
	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		226.90	
	51-42-461	WR SOCIAL SECURITY		540.53	
	01-00-110	CASH - CITIZEN - GENERAL		767.43	
	51-00-110	CASH - CITIZENS - WATER		767.43-	
	52-43-453	SR UNEMPLOYMENT INSURANCE		226.89	
	52-43-461	SR SOCIAL SECURITY		442.47	
	01-00-110	CASH - CITIZEN - GENERAL		669.36	
	52-00-110	CASH - CITIZENS - SEWER		669.36-	
	53-40-453	EL UNEMPLOYMENT INSURANCE		240.11	
	01-00-110	CASH - CITIZEN - GENERAL		1688.44	
	53-00-110	CASH - CITIZENS - ELECTRIC		1688.44-	
	53-40-461	EL SOCIAL SECURITY		1448.33	
**	TOTAL CHECKS ISSUED			67009.71	
	TOTAL FOR REGULAR CHECKS:			0.00	
	TOTAL UNPOSTED MANUAL CHECKS:			67,009.71	

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VILLAGE OF FRG UTILITIES DECEMBER 2013		01/07/14	2070	4673.26	
	01-11-571	AD UTILITIES			622.07
	01-21-571	PD UTILITIES			414.72
	01-41-571	ST UTILITIES			255.39
	51-42-571	WR UTILITIES			684.60
	52-43-576	SR ELECTRICITY PURCHASES			2100.65
	53-40-571	EL UTILITIES			595.83
** TOTAL CHECKS ISSUED				4673.26	
TOTAL FOR REGULAR CHECKS:				0.00	
TOTAL UNPOSTED MANUAL CHECKS:				4,673.26	

SYS DATE: 01/17/14  
FROM: 01/17/14

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 307  
Friday January 17, 2014

SYS TIME: 10:49  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ILL DEPT OF REVENUE December 2013	53-00-219.2	01/17/14	ACCRUED UTILITY TAX	2071	9930.05	9930.05
** TOTAL CHECKS ISSUED					9930.05	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL UNPOSTED MANUAL CHECKS:					9,930.05	

SYS DATE: 01/17/14  
FROM: 01/17/14

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
ADP - CHARGES #2/214		01/17/14	641		140.14	
	01-11-539			AD OTHER PROF SERVICES		35.04
	51-42-539			WR OTHER PROF SERVICES		35.04
	52-43-539			SR OTHER PROF SERVICES		35.04
	53-40-539			EL OTHER PROF SERVICES		35.02
CITIZENS- PAYROLL #2-2014		01/17/14	642		44566.15	
	01-00-215			PR W/H FICA		4945.07-
	01-00-216			PR W/H RETIREMENT		3326.40-
	01-00-213			PR W/H FIT		8642.01-
	01-00-214			PR W/H SIT		3161.26-
	01-21-421			PD REGULAR SALARIES		16500.72
	01-21-422			PD OVERTIME		1290.06
	01-21-423			PD HOLIDAY OVERTIME		1651.03
	01-21-425			PD PART-TIME SALARIES		967.50
	01-21-426			PD LONGEVITY/EDUCATION		146.16
	01-11-431			AD ELECTED SALARIES		1116.67
	01-11-421			AD REGULAR SALARIES		1593.24
	01-11-423			AD OVERTIME		21.27
	01-16-421			ZO REGULAR SALARIES		584.28
	01-16-431			ZO SALARIES, APPOINTED		210.00
	01-41-421			ST REGULAR SALARIES		5649.38
	01-41-423			ST OVERTIME		3645.58
	12-23-421			ES REGULAR SALARIES		96.16
	01-00-110			CASH - CITIZEN - GENERAL		96.16
	12-00-110			CASH - CITIZENS - ESDA		96.16-
	51-42-421			WR REGULAR SALARIES		6363.36
	51-42-423			WR OVERTIME		21.60
	01-00-110			CASH - CITIZEN - GENERAL		6384.96
	51-00-110			CASH - CITIZENS - WATER		6384.96-
	52-43-421			SR REGULAR SALARIES		5094.40
	52-43-423			SR OVERTIME		183.01
	01-00-110			CASH - CITIZEN - GENERAL		5277.41
	52-00-110			CASH - CITIZENS - SEWER		5277.41-
	53-40-421			EL REGULAR SALARIES		18273.72
	01-00-110			CASH - CITIZEN - GENERAL		19506.47
	53-00-110			CASH - CITIZENS - ELECTRIC		19506.47-
	53-40-423			EL OVERTIME		1232.75
CITIZENS - PAYROLL TAXES #2-2014		01/17/14	643		23228.67	
	01-00-215			PR W/H FICA		4945.07
	01-00-213			PR W/H FIT		8642.01
	01-00-214			PR W/H SIT		3161.26
	01-21-453			PD UNEMPLOYMENT INSURANCE		503.60
	01-21-461			PD SOCIAL SECURITY		1498.48
	01-21-461			PD SOCIAL SECURITY		74.01

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	01-11-461		AD SOCIAL SECURITY		85.41	
	01-11-453		AD UNEMPLOYMENT INSURANCE		34.00	
	01-11-461		AD SOCIAL SECURITY		123.52	
	01-41-453		ST UNEMPLOYMENT INSURANCE		223.99	
	01-41-461		ST SOCIAL SECURITY		711.06	
	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		257.91	
	51-42-461		WR SOCIAL SECURITY		488.45	
	01-00-110		CASH - CITIZEN - GENERAL		746.36	
	51-00-110		CASH - CITIZENS - WATER		746.36-	
	52-43-453		SR UNEMPLOYMENT INSURANCE		257.91	
	52-43-461		SR SOCIAL SECURITY		403.72	
	01-00-110		CASH - CITIZEN - GENERAL		661.63	
	53-40-453		EL UNEMPLOYMENT INSURANCE		257.91	
	53-40-461		EL SOCIAL SECURITY		1492.24	
	01-00-110		CASH - CITIZEN - GENERAL		1750.15	
	53-00-110		CASH - CITIZENS - ELECTRIC		1750.15-	
	52-00-110		CASH - CITIZENS - SEWER		661.63-	

\*\* TOTAL CHECKS ISSUED 67934.96  
TOTAL FOR REGULAR CHECKS: 0.00  
TOTAL UNPOSTED MANUAL CHECKS: 67,934.96

SYS DATE: 01/17/14  
FROM: 01/17/14

Village of Freeburg  
A / P BOARD LIST  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
J.D.STRETT & COMPANY INC 186261	53-40-577	01/17/14	2072	EL FUEL PURCHASES(GENERATORS)	22178.14	22178.14
** TOTAL CHECKS ISSUED					22178.14	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL UNPOSTED MANUAL CHECKS:					22,178.14	

SYS DATE: 01/22/14  
 FROM: 01/22/14

Village of Freeburg  
 A / P B O A R D L I S T  
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 Wednesday January 22, 2014

SYS TIME: 10:30  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ABiBow RECYCLING, LLC 1213-1048480	13-44-575	01/22/14	GA RECYCLING	47043	300.00	300.00
BATTERIES PLUS 378-104559.01	01-41-652	01/22/14	ST OPERATING SUPPLIES	47044	8.90	8.90
BEL-O PEST SOLUTIONS 77999	01-11-519 01-21-539	01/22/14	AD SERVICES, OTHER PD OTHER PROF SERVICES	47045	45.00	22.50 <i>Monthly Pest control</i> 22.50 <i>Village Hall</i>
BLACKBOARD CONNECT INC 1148851	01-11-539 01-41-539 51-42-539 53-40-539	01/22/14	AD OTHER PROF SERVICES ST OTHER PROF SERVICES WR OTHER PROF SERVICES EL OTHER PROF SERVICES	47046	3935.00	1928.15 <i>Emergency</i> 511.55 <i>Notification</i> 511.55 <i>Contract</i> 983.75 <i>lyc</i>
BURR OAK METALWERKS 1405 1406 1407	01-41-512 01-41-512 01-41-512	01/22/14	ST SERVICES, EQUIPMT ST SERVICES, EQUIPMT ST SERVICES, EQUIPMT	47047	3285.35	681.00 <i>Snow Plow</i> 91.00 2513.35 <i>-99 international</i> <i>2 Botts</i>
DITCH WITCH SALES INC W01643	53-40-512	01/22/14	EL SERVICES, EQUIPMT	47048	548.67	548.67 <i>Boeing machine</i>
FOWLER, GERARD A 13126	01-21-533	01/22/14	PD LEGAL	47049	6012.50	6012.50 <i>Arbitrator</i>
FREEBURG GLASS INC 117831	01-21-613	01/22/14	PD SUPPLIES, VEHICLE	47050	287.51	287.51 <i>Windshield Shattered in</i> <i>Colt</i>
FREEBURG PRINTING & PUBLISHING 91678	51-42-553 52-43-553 58-55-553 53-40-553	01/22/14	WR PUBLISH, ADVERTISING SR PUBLISH, ADVERTISING SWP PUBLISH, ADVERTISING EL PUBLISH, ADVERTISING	47051	107.20	18.13 <i>Mowing Bid</i> 18.13 52.80 18.14 <i>Lifeguards</i>
FSH WATER COMMISSION FSH20140116	51-42-575	01/22/14	WR WATER PURCHASES	47052	1734.53	1734.53 <i>FSH Customer Reconciliation</i>
FUNDERBURG, TONY MEDICAL 1/21/14	01-41-534 51-42-534 52-43-534 53-40-534	01/22/14	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	47053	1714.50	397.50 397.50 397.50 397.50
MEDICAL 1/22/14	01-41-534 51-42-534		ST MEDICAL WR MEDICAL			31.13 31.13

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Village of Freeburg  
A / P B O A R D L I S T  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO DESCRIPTION	AMOUNT	DISTR
	52-43-534		SR MEDICAL		31.13
	53-40-534		EL MEDICAL		31.11
GREEN MILL SERVICE STATION & 38063A	01-41-613	01/22/14	47054 ST SUPPLIES, VEHICLE	72.00	18.00
	51-42-613		WR SUPPLIES, VEHICLES		18.00
	52-43-613		SR SUPPLIES, VEHICLES		18.00
	53-40-613		EL SUPPLIES, VEHICLES		18.00
ILLINOIS ELECTRIC WORKS J072329	53-40-620	01/22/14	47055 EL POWER PLANT PARTS	336.00	336.00 <i>Power Plant - motel</i>
JENKINS, ROBERT MEDICAL 1/21/14	01-41-534	01/22/14	47056 ST MEDICAL	489.00	48.90
	51-42-534		WR MEDICAL		146.70
	52-43-534		SR MEDICAL		97.80
	53-40-534		EL MEDICAL		195.60
JIM'S AUTOMOTIVE INC 15717	01-21-513	01/22/14	47057 PD SERVICES, VEHICLE	236.95	236.95 <i>Electrical Problem</i>
JULIE, INC. 2014-0567-1	51-42-539	01/22/14	47058 WR OTHER PROF SERVICES	268.90	89.63
	52-43-539		SR OTHER PROF SERVICES		89.63
	53-40-539		EL OTHER PROF SERVICES		89.64
KASPER, RANDY MEDICAL 1/21/14	53-40-534	01/22/14	47059 EL MEDICAL	40.00	40.00
KRAMPER, JANE MEDICAL 1/21/14	01-11-534	01/22/14	47060 AD MEDICAL	866.24	173.25
	51-42-534		WR MEDICAL		173.25
	52-43-534		SR MEDICAL		173.25
	53-40-534		EL MEDICAL		346.49
SHAFFERS TIRE SERVICE 32973	53-40-612	01/22/14	47061 EL SUPPLIES, EQUIPMT	75.00	75.00
SWICOM JAN 23, 2014	01-11-659	01/22/14	47062 AD OTHER GEN SUPPLIES	100.00	25.00
	51-42-659		WR OTHER GEN SUPPLIES		25.00
	52-43-659		SR OTHER GEN SUPPLIES		25.00
	53-40-659		EL OTHER GEN SUPPLIES		25.00
TELECOM DIRECT 60616	01-11-539	01/22/14	47063 AD OTHER PROF SERVICES	210.00	52.50
	51-42-539		WR OTHER PROF SERVICES		52.50

SYS DATE: 01/22/14  
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Village of Freeburg  
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	52-43-539		SR OTHER PROF SERVICES			52.50
	53-40-539		EL OTHER PROF SERVICES			52.50
UNUM LIFE INSURANCE CO OF AME FEB 2014	01-11-451	01/22/14	AD HEALTH INSURANCE	47064	158.42	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
WATTS, THOMAS		01/22/14		47065	278.52	
MEDICAL 1/21/14	01-21-534		PD MEDICAL			103.38
MEDICAL 1/22/14	01-21-534		PD MEDICAL			175.14
** TOTAL CHECKS ISSUED					21110.19	
TOTAL FOR REGULAR CHECKS:					21,110.19	

SYS DATE: 01/22/14  
FROM: 01/22/14

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SYS TIME: 16:04  
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
=====					
FOWLER, GERARD A 13126	01-21-533	01/22/14	47066	3006.25	3006.25
** TOTAL CHECKS ISSUED				3006.25	
TOTAL FOR REGULAR CHECKS:				3,006.25	

SYS DATE 012414  
 [GIT]  
 DATE 01/24/14

Village of Freeburg  
 G / L I N V E S T M E N T R E G I S T E R  
 Friday January 24, 2014

SYS TIME 14:58

INVESTMENT NUMBER	PURCHASE DATE	MATURITY DATE	ACCOUNT NUMBER	PRINCIPAL	INTEREST RATE	INVESTMENT PERIOD	EXPECTED INTEREST	PRINCIPAL PAID BACK	INTEREST RECEIVED	TOTAL DUE
01-001 GEN - 7 YR CD CITIZENS	01/09/09	01/09/16 NO PENALTY	01-00-116 INVESTMENT-CERT. OF DEPOSIT	20500.00	4.5000	7 (Y)	.00	.00	26957.50	
01-002 GEN - 7 YR CD CITIZENS	03/09/10	03/09/17	01-00-116 INVESTMENT-CERT. OF DEPOSIT	20107.61	3.5100	7 (Y)	.00	.00	25048.04	
15-001 MFT - 7 YR CD CITIZENS	01/09/09	01/09/16 NO PENALTY	15-00-116 INVESTMENT-CERT. OF DEPOSIT	62000.00	4.5000	7 (Y)	.00	.00	81530.00	
15-002 MFT - 7 YR CD CITIZENS	03/09/10	03/09/17	15-00-116 INVESTMENT-CERT. OF DEPOSIT	62000.00	3.5100	7 (Y)	.00	.00	77233.40	
51-001 WR - 7 YR CD CITIZENS	01/09/09	01/09/16 NO PENALTY	51-00-116 INVESTMENT - CERT OF DEPOSIT	13500.00	4.5000	7 (Y)	.00	.00	17752.50	
51-002 WR - 7 YR CD CITIZENS	03/09/10	03/09/17	51-00-116 INVESTMENT - CERT OF DEPOSIT	13500.00	3.5100	7 (Y)	.00	.00	16816.95	
51-003 WR - 7 YR CD CITIZENS	10/03/11	10/03/18	51-00-116 INVESTMENT - CERT OF DEPOSIT	60000.00	2.2500	84 (M)	.00	.00	69450.00	
51-004 WR/CAP -7 YR CD 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	

INVESTMENT NUMBER	PURCHASE DATE	MATURITY DATE	ACCOUNT NUMBER	PRINCIPAL	INTEREST RATE	INVESTMENT PERIOD	EXPECTED INTEREST	PRINCIPAL PAID BACK	INTEREST RECEIVED	TOTAL DUE
53-002 EL 7 YR CD CITIZENS	03/09/10	03/09/17	53-00-116 INVESTMENT - CERT OF DEPOSIT	454500.00	3.5100	7 (Y) 1	.00	.00	566170.65	
53-003 EL- 7 YR CD CITIZENS	10/03/11	10/03/18	53-00-116 INVESTMENT - CERT OF DEPOSIT	280000.00	2.2500	84 (M)	.00	.00	324100.00	
53-004 ELECTRIC CITIZENS	08/09/11	08/09/19	53-00-116 INVESTMENT - CERT OF DEPOSIT	50000.00	3.0000	96 (M)	.00	.00	62000.00	
53-005 ELECTRIC - 7 YR CD CITIZENS	08/09/10	08/09/17	53-00-116 INVESTMENT - CERT OF DEPOSIT	100000.00	2.9700	7 (Y)	.00	.00	120790.00	
53-006 ELECTRIC-8 YR CD CITIZENS	06/10/11	06/10/19	53-00-116 INVESTMENT - CERT OF DEPOSIT	350000.00	3.0000	8 (Y)	.00	.00	434000.00	
20-001 IMPACT - 5 YR CD MIDLAND STATES BANK	06/28/10	06/28/15	20-00-116 INVESTMENT - CERTIFICATE OF DEPO	17264.75	2.9660	5 (Y)	.00	.00	19825.11	
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	\$0.00	\$99.77	0.00
01-00-311	PROPERTY TAX	\$118,517.24	\$120,000.00	\$118,878.41	99.06
01-00-312	AD POL PROTECTION TX	\$30,821.20	\$32,000.00	\$30,926.24	96.64
01-00-314	AD IMRF	\$136,056.54	\$138,000.00	\$136,468.40	98.89
01-00-315	AD SIMPLIFIED TELECOMUNICATION	\$144,036.86	\$145,000.00	\$108,079.23	74.53
01-00-318	AD ELEC FRANCHISE FEE	\$233,011.72	\$230,000.00	\$179,590.27	78.08
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	\$3,470.00	99.14
01-00-323	AD BUSINESS LICENSES	\$1,862.00	\$1,850.00	\$1,932.50	104.45
01-00-324	AD VIDEO GAMING TAX	\$47.41	\$0.00	\$6,942.27	0.00
01-00-325	AD FRANCHISE LICENSES	\$30,326.45	\$30,500.00	\$23,936.19	78.47
01-00-326	AD PEDDLERS LICENSE	\$0.00	\$50.00	\$0.00	0.00
01-00-327	AD COIN OPR MACH LIC	\$1,713.37	\$400.00	\$340.00	85.00
01-00-328	AD RAFFLE LICENSE	\$16.00	\$25.00	\$22.00	88.00
01-00-331	AD BUILDING PERMITS	\$20,740.50	\$25,000.00	\$31,914.26	127.65
01-00-332	AD AREA BULK VAR PERM	\$250.00	\$250.00	\$375.00	150.00
01-00-333	AD AMENDMENT	\$125.00	\$250.00	\$0.00	0.00
01-00-334	AD FENCE PERMIT	\$110.00	\$150.00	\$130.00	86.66
01-00-335	AD WRECKING PERMIT	\$40.00	\$50.00	\$160.00	320.00
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	\$1,680.00	90.81
01-00-340	AD VIDEO GAMING LICENSE	\$0.00	\$0.00	\$180.00	0.00
01-00-341	AD STATE INCOME TAX	\$405,127.20	\$405,000.00	\$393,248.33	97.09
01-00-342	AD REPLACEMENT TAX	\$5,165.11	\$5,200.00	\$5,629.26	108.25
01-00-345	AD SALES TAX	\$380,528.00	\$400,000.00	\$315,392.64	78.84
01-00-346	AD ROAD & BRIDGE TAX	\$86,524.66	\$88,000.00	\$90,141.67	102.43
01-00-348	AD-RIGHT OF WAY PERMIT	\$0.00	\$0.00	\$100.00	0.00
01-00-349	AD LOCAL USE TAX	\$68,528.81	\$65,000.00	\$58,967.37	90.71
01-00-350	AD RETURN CHECK FEE	\$360.00	\$350.00	\$460.00	131.42
01-00-351	AD COURT FINES	\$8,530.39	\$10,000.00	\$15,832.44	158.32
01-00-370	AD ACCIDENT REPORT SALES	\$145.00	\$300.00	\$420.00	140.00
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	\$130.11	301.10
01-00-373	AD POSTAGE	\$22.20	\$10.00	\$7.70	77.00
01-00-379	AD OTHER SERV CHARGES	\$40.00	\$0.00	\$80.00	0.00
01-00-380	ST-SCRAPED ITEMS REVENUE	\$0.00	\$0.00	\$469.53	0.00
01-00-381	AD INTEREST INCOME	\$2,416.65	\$2,500.00	\$1,791.92	71.67
01-00-384	AD TOWER/POLE LEASE	\$35,942.50	\$12,915.00	\$6,651.97	51.50
01-00-385	AD GRANTS(SRTS)	\$696.00	\$470,000.00	\$52,238.39	11.11
01-00-386	AD T.I.F./FREEBURG CENTER	\$206,992.50	\$207,000.00	\$220,934.54	106.73
01-00-387	PD-TOW RELEASE	\$0.00	\$0.00	\$785.00	0.00
01-00-388	AD POL DUI - VEHICLE FUND	\$3,059.00	\$3,000.00	\$3,186.50	106.21
01-00-389	AD OTHER REVENUE (From Reserve	\$763.20	\$50,000.00	\$0.00	0.00
01-00-389.1	AD POLICE DONATIONS	\$2,225.00	\$500.00	\$25.00	5.00
01-00-389.2	AD POL RESTITUTION DUI	\$692.53	\$1,000.00	\$2,583.47	258.34
01-00-389.6	AD POLICE CANINE	\$200.00	\$200.00	\$460.00	230.00
01-00-389.7	AD TOBACCO COMPLIANCE GRANT	\$1,100.00	\$1,100.00	\$60.00	5.45
01-00-390	AD ECONOMIC DEV & TIF	\$1,259.36	\$0.00	\$378.62	0.00
01-00-391	AD PROCEEDS FIXED ASSET SALE	\$273.90	\$300.00	\$0.00	0.00
01-00-394	AD PROCEEDS - LOT SALE IP	\$0.00	\$10,000.00	\$0.00	0.00
01-00-395	AD REFUNDS,REIMBMTS	\$367.50	\$400.00	\$0.00	0.00
01-00-395.1	ST REIMBURSEMENTS/SUPPLIES	\$719.20	\$500.00	\$155.24	31.04
REVENUE DEPARTMENT 00		\$1,935,809.42	\$2,462,445.00	\$1,815,399.24	73.72

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	\$33,456.88	80.75
01-11-423	AD OVERTIME	\$98.92	\$5,000.00	\$398.13	7.96
01-11-426	AD EMPLOYEE BONUSES	\$1,528.27	\$1,582.36	\$1,727.34	109.16
01-11-431	AD ELECTED SALARIES	\$7,216.55	\$10,000.00	\$7,639.73	76.39
01-11-451	AD HEALTH INSURANCE	\$6,999.48	\$7,201.28	\$5,837.07	81.05
01-11-453	AD UNEMPLOYMENT INSURANCE	\$258.49	\$246.71	\$177.29	71.86
01-11-454	AD WORKERS COMPENSATION	\$784.15	\$800.00	\$237.25	29.65
01-11-461	AD SOCIAL SECURITY	\$3,897.03	\$3,169.48	\$3,306.15	104.31
01-11-462	AD IMRF	\$5,220.62	\$5,303.19	\$4,132.20	77.91
01-11-511	AD SERVICES, BUILDING	\$887.74	\$1,000.00	\$0.00	0.00
01-11-512	AD SERVICES, EQUIPMT	\$419.25	\$750.00	\$570.38	76.05
01-11-519	AD SERVICES, OTHER	\$324.90	\$500.00	\$180.00	36.00
01-11-531	AD ACCOUNTING	\$953.60	\$1,000.00	\$1,054.00	105.40
01-11-533	AD LEGAL	\$9,172.34	\$7,500.00	\$25,183.72	335.78
01-11-534	AD MEDICAL	\$8,089.45	\$9,120.00	\$5,280.99	57.90
01-11-538	AD CODE CODIFICATION	\$0.00	\$9,500.00	\$4,000.00	42.10
01-11-539	AD OTHER PROF SERVICES	\$6,653.85	\$7,500.00	\$5,674.05	75.65
01-11-551	AD POSTAGE	\$1,041.75	\$1,500.00	\$1,078.67	71.91
01-11-552	AD TELEPHONE	\$2,697.24	\$4,000.00	\$2,276.63	56.91
01-11-553	AD PUBLISHING, ADVERTMT	\$116.40	\$200.00	\$450.20	225.10
01-11-554	AD PRINTING, COPYING	\$0.00	\$100.00	\$0.00	0.00
01-11-559	AD RECORDING FEES	\$147.45	\$500.00	\$114.95	22.99
01-11-560	AD-IML CONFERENCE	\$0.00	\$0.00	\$2,690.64	0.00
01-11-561	AD DUES	\$135.00	\$150.00	\$141.75	94.50
01-11-562	AD TRAVEL EXPENSE	\$910.65	\$1,000.00	\$708.75	70.87
01-11-563	AD TRAINING/COMP CLASSES	\$123.05	\$500.00	\$338.02	67.60
01-11-571	AD UTILITIES	\$5,235.80	\$6,000.00	\$5,796.08	96.60
01-11-591	AD LIABILITY INSURANCE	\$4,687.98	\$5,000.00	\$0.00	0.00
01-11-592	AD GENERAL INSURANCE	\$1,013.51	\$1,200.00	\$6,168.62	514.05
01-11-611	AD SUPPLIES, BUILDING	\$1,063.14	\$750.00	\$339.05	45.20
01-11-612	AD SUPPLIES, EQUIPMT	\$49.98	\$250.00	\$99.50	39.80
01-11-619	AD SUPPLIES, OTHER	\$287.05	\$300.00	\$307.70	102.56
01-11-651	AD OFFICE SUPPLIES	\$1,459.21	\$1,500.00	\$1,099.56	73.30
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	\$246.16	98.46
01-11-835	AD EQUIPMENT, COMP	\$595.99	\$1,500.00	\$437.50	29.16
01-11-871	AD FURNITURE	\$0.00	\$3,000.00	\$973.08	32.43
01-11-872	AD ADA DOORS	\$0.00	\$5,000.00	\$3,267.65	65.35
01-11-890	AD OTHER IMPROVEMENTS (ROOF)	\$0.00	\$20,000.00	\$22,230.00	111.15
01-11-894	AD INDUSTRIAL PARK DEVELOP	\$0.00	\$5,000.00	\$0.00	0.00
01-11-896	AD TIF FREEBURG CENTER	\$278,726.81	\$280,000.00	\$228,716.18	81.68
01-11-913	AD COMMUNITY RELATIONS	\$450.00	\$500.00	\$301.76	60.35
01-11-931	AD ECONOMIC DEVELOPMENT	\$1,205.72	\$1,500.00	\$1,433.11	95.54
01-11-955	AD REFUNDS (Real Estate Taxes)	\$6,188.81	\$2,000.00	\$2,075.20	103.76
01-11-959	AD INTERFUND TRANSFER (Pool)	\$200,000.00	\$50,000.00	\$50,000.00	100.00
EXPENSE DEPARTMENT 11		\$601,159.47	\$503,804.16	\$430,558.00	85.46

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	\$11,300.27	133.93
01-16-431	ZO SALARIES, APPOINTED	\$870.00	\$1,500.00	\$2,310.00	154.00
01-16-453	ZO UNEMPLOYMENT INSURANCE	\$173.12	\$215.84	\$40.18	18.61
01-16-454	ZO WORKERS COMPENSATION	\$495.59	\$400.00	\$273.00	68.25
01-16-461	ZO SOCIAL SECURITY	\$715.69	\$1,092.99	\$1,041.21	95.26
01-16-532	ZO ENGINEERING	\$0.00	\$1,000.00	\$500.00	50.00
01-16-533	ZO LEGAL	\$25,627.12	\$5,000.00	\$6,060.26	121.20
01-16-535	ZO COUNTY INSPECTIONS	\$11,600.22	\$15,000.00	\$14,750.69	98.33
01-16-539	ZO OTHER PROF SERVICES	\$0.00	\$200.00	\$200.00	100.00
01-16-553	ZO PUBLISHING, ADVERTMT	\$56.80	\$500.00	\$184.00	36.80
01-16-554	ZO PRINTING, COPYING	\$175.20	\$250.00	\$177.60	71.04
01-16-557	ZO RECORDING EASEMT	\$20.00	\$100.00	\$94.00	94.00
01-16-653	ZO MAPPING	\$0.00	\$3,000.00	\$0.00	0.00
EXPENSE DEPARTMENT 16		\$3,035.62	\$36,695.90	\$36,931.21	100.64

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	\$335,115.89	70.40
01-21-422	PD OVERTIME	\$34,885.91	\$31,000.00	\$28,942.47	93.36
01-21-423	PD HOLIDAY OVERTIME	\$22,170.66	\$30,000.00	\$18,851.21	62.83
01-21-425	PD PART-TIME SALARIES	\$49,543.50	\$15,000.00	\$31,080.00	207.20
01-21-426	PD LONGEVITY/EDUCATION	\$6,507.84	\$5,700.16	\$2,900.12	50.87
01-21-451	PD HEALTH INSURANCE	\$71,254.14	\$85,000.00	\$56,793.78	66.81
01-21-453	PD UNEMPLOYMENT INSURANCE	\$3,724.73	\$3,300.00	\$2,478.97	75.12
01-21-454	PD WORKERS COMPENSATION	\$21,429.09	\$18,000.00	\$11,737.50	65.20
01-21-461	PD SOCIAL SECURITY	\$41,975.69	\$42,500.00	\$32,081.40	75.48
01-21-462	PD RETIREMENT	\$63,692.61	\$69,500.00	\$44,991.23	64.73
01-21-471	PD UNIFORM ALLOWANCE	\$7,500.78	\$7,500.00	\$6,095.20	81.26
01-21-511	PD MAINT BUILDING	\$3.60	\$500.00	\$0.00	0.00
01-21-512	PD SERVICES, EQUIPMT	\$1,237.44	\$2,000.00	\$1,611.12	80.55
01-21-513	PD SERVICES, VEHICLE	\$20,215.95	\$20,000.00	\$22,567.43	112.83
01-21-533	PD LEGAL	\$49,781.31	\$20,000.00	\$40,233.91	201.16
01-21-534	PD MEDICAL	\$62,929.99	\$116,440.00	\$54,755.49	47.02
01-21-536	PD JANITORIAL	\$410.63	\$300.00	\$184.91	61.63
01-21-538	PD DISPATCHING SERVICE	\$25,681.04	\$35,000.00	\$33,771.87	96.49
01-21-539	PD OTHER PROF SERVICES	\$9,683.55	\$10,000.00	\$8,858.36	88.58
01-21-551	PD POSTAGE	\$104.71	\$200.00	\$64.05	32.02
01-21-552	PD TELEPHONE	\$4,629.10	\$5,000.00	\$3,530.17	70.60
01-21-553	PD PUBLISHING, ADVERTMT	\$651.70	\$650.00	\$37.60	5.78
01-21-554	PD PRINTING, COPYING	\$410.48	\$500.00	\$535.93	107.18
01-21-561	PD DUES	\$1,135.00	\$1,800.00	\$105.00	5.83
01-21-562	PD TRAVEL EXPENSE	\$663.05	\$700.00	\$0.00	0.00
01-21-563	PD TRAINING	\$2,567.79	\$3,000.00	\$1,325.00	44.16
01-21-571	PD UTILITIES	\$3,490.50	\$3,500.00	\$3,370.37	96.29
01-21-592	PD GENERAL INSURANCE	\$13,407.82	\$15,000.00	\$11,590.00	77.26
01-21-611	PD SUPPLIES, BUILDING	\$1,450.18	\$1,000.00	\$57.76	5.77
01-21-612	PD SUPPLIES, EQUIPMT	\$1,358.23	\$1,500.00	\$101.88	6.79
01-21-613	PD SUPPLIES, VEHICLE	\$2,902.64	\$3,000.00	\$3,595.42	119.84
01-21-651	PD OFFICE SUPPLIES	\$1,552.85	\$1,500.00	\$1,211.65	80.77
01-21-652	PD OPERATING SUPPLIES	\$1,692.91	\$2,000.00	\$1,843.22	92.16
01-21-655	PD AUTO FUEL/OIL	\$34,166.68	\$34,000.00	\$27,413.98	80.62
01-21-670	PD POLICE CANINE	\$411.36	\$250.00	\$457.44	182.97
01-21-831	PD OFFICE EQUIPMT (COPIER)	\$1,440.00	\$1,440.00	\$1,019.30	70.78
01-21-833	PD PROTECTIVE VESTS	\$0.00	\$1,200.00	\$4,040.00	336.66
01-21-834	PD COMPUTER SOFTWARE	\$2,443.11	\$2,500.00	\$890.00	35.60
01-21-835	PD TOBACCO COMPLIANCE GRANT	\$191.13	\$1,100.00	\$0.00	0.00
01-21-837	PD COUNTY RADIOS	\$1,540.00	\$0.00	\$0.00	0.00
01-21-841	PD VEHICLES	\$25,649.03	\$25,000.00	\$16,583.95	66.33
01-21-841.1	PD VEHICLES-IN CAR CAMERAS	\$14,099.56	\$2,000.00	\$0.00	0.00
01-21-959	PD INTERFUND TRANSFER (ESDA)	\$0.00	\$2,850.00	\$0.00	0.00
EXPENSE DEPARTMENT 21		\$1,040,430.62	\$1,097,430.16	\$810,823.58	73.88

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	\$114,352.55	79.03
01-41-422	ST TEMPORARY SALARIES	\$5,133.70	\$5,000.00	\$7,592.98	151.85
01-41-423	ST OVERTIME	\$4,085.73	\$2,000.00	\$9,846.33	492.31
01-41-451	ST HEALTH INSURANCE	\$10,563.74	\$9,943.53	\$7,607.12	76.50
01-41-453	ST UNEMPLOYMENT INSURANCE	\$1,202.34	\$775.11	\$744.96	96.11
01-41-454	ST WORKERS COMPENSATION	\$42,381.10	\$35,000.00	\$22,241.50	63.54
01-41-461	ST SOCIAL SECURITY	\$11,342.45	\$11,200.00	\$10,082.08	90.01
01-41-462	ST RETIREMENT	\$18,946.02	\$19,929.00	\$15,018.66	75.36
01-41-471	ST UNIFORM ALLOWANCE	\$67.95	\$0.00	\$0.00	0.00
01-41-512	ST SERVICES, EQUIPMT	\$2,900.67	\$5,000.00	\$8,095.83	161.91
01-41-513	ST SERVICES, VEHICLE	\$4,676.43	\$5,000.00	\$4,536.86	90.73
01-41-515	ST MAINT SERVICE/SIGNAL LIGHT	\$1,024.00	\$1,000.00	\$1,606.50	160.65
01-41-517	ST SERVICES, MOWING	\$1,391.28	\$1,500.00	\$1,357.70	90.51
01-41-533	ST LEGAL	\$56.63	\$500.00	\$0.00	0.00
01-41-534	ST MEDICAL	\$2,993.39	\$7,096.00	\$5,782.20	81.48
01-41-539	ST OTHER PROF SERVICES	\$969.86	\$1,200.00	\$1,585.98	132.16
01-41-553	ST PUBLISHING,ADVERTMT	\$0.00	\$75.00	\$0.00	0.00
01-41-557	ST RECORDING FEES	\$37.00	\$100.00	\$0.00	0.00
01-41-562	ST TRAVEL EXPENSE	\$210.15	\$200.00	\$271.42	135.71
01-41-563	ST TRAINING	\$0.00	\$0.00	\$125.00	0.00
01-41-571	ST UTILITIES	\$657.54	\$1,000.00	\$847.53	84.75
01-41-591	ST LIABILITY INSURANCE	\$5,230.31	\$5,500.00	\$0.00	0.00
01-41-592	ST GENERAL INSURANCE	\$688.72	\$750.00	\$6,550.62	873.41
01-41-593	ST RENTALS	\$710.00	\$1,500.00	\$0.00	0.00
01-41-612	ST SUPPLIES, EQUIPMT	\$3,258.19	\$5,000.00	\$2,794.35	55.88
01-41-613	ST SUPPLIES, VEHICLE	\$2,213.29	\$4,000.00	\$1,733.62	43.34
01-41-614	ST SUPPLIES, STREET	\$16,666.35	\$20,000.00	\$14,025.54	70.12
01-41-615	ST SIDEWALK MATERIAL SUPPLIES	\$2,516.84	\$3,000.00	\$598.84	19.96
01-41-617	ST SNOW REMOVAL	\$9,291.92	\$10,000.00	\$9,541.64	95.41
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	\$1,527.56	76.37
01-41-653	ST SMALL TOOLS	\$24.16	\$2,000.00	\$185.23	9.26
01-41-655	ST AUTO FUEL/OIL	\$11,809.33	\$12,000.00	\$8,774.01	73.11
01-41-656	ST CHEMICALS	\$6,014.14	\$6,000.00	\$3,950.95	65.84
01-41-659	ST OTHER GEN SUPPLIES	\$53.38	\$250.00	\$8.05	3.22
01-41-831	ST EQUIP (SNOW PLOW)	\$5,300.00	\$0.00	\$6,304.42	0.00
01-41-831.1	ST EQUIP(FOGGER)	\$8,209.50	\$0.00	\$0.00	0.00
01-41-834	ST DOORS FOR SHED	\$0.00	\$0.00	\$1,000.00	0.00
01-41-841	ST VEHICLE - TRUCK	\$0.00	\$9,000.00	\$0.00	0.00
01-41-842	ST DUMP TRUCK	\$0.00	\$15,000.00	\$12,125.00	80.83
01-41-844	ST LEAF MACHINE	\$0.00	\$4,500.00	\$15,141.25	336.47
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	\$72,872.29	15.50
EXPENSE DEPARTMENT 41		\$328,331.38	\$824,312.64	\$369,141.14	44.78
REVENUE FUND 01		\$1,935,809.42	\$2,462,445.00	\$1,815,399.24	73.72
EXPENSE FUND 01		\$1,966,885.85	\$2,462,242.86	\$1,647,453.93	66.90
NET INCOME/LOSS FUND 01		\$31,076.43	\$202.14	\$167,945.31	0.00
NET INCOME/LOSS FUND 01		\$31,076.43	\$202.14	\$167,945.31	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
11	AUDIT				
11-00-316	REVENUES AU AUDIT TAX	\$6,556.03	\$7,000.00	\$6,626.98	94.67
REVENUE DEPARTMENT 00		\$6,556.03	\$7,000.00	\$6,626.98	94.67

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
11	AUDIT				
	EXPENSES				
11-11-531	AU ACCOUNTING	\$6,000.00	\$7,000.00	\$7,000.00	100.00
EXPENSE DEPARTMENT 11		\$6,000.00	\$7,000.00	\$7,000.00	100.00
REVENUE FUND 11		\$6,556.03	\$7,000.00	\$6,626.98	94.67
EXPENSE FUND 11		\$6,000.00	\$7,000.00	\$7,000.00	100.00
NET INCOME/LOSS FUND 11		\$556.03	\$0.00	\$373.02CR	0.00
NET INCOME/LOSS FUND 11		\$556.03	\$0.00	\$373.02CR	0.00

SYS DATE 012714  
[GGR]  
DATE 01/27/14

Village of Freeburg  
B U D G E T R E P O R T For January of 2014  
Monday January 27, 2014

SYS TIME 09:14

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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
12	ESDA FUND				
	REVENUES				
12-00-315	ESDA TAX	\$1,787.88	\$1,800.00	\$1,799.79	99.98
12-00-399	ES INTERFUND TRANSFER	\$0.00	\$2,850.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$1,787.88	\$4,650.00	\$1,799.79	38.70

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	\$2,019.36	80.76
12-23-461	ES SOCIAL SECURITY	\$149.00	\$221.13	\$154.56	69.89
12-23-563	ES TRAINING	\$0.00	\$650.00	\$250.00	38.46
12-23-565	ES PUBLICATIONS	\$83.95	\$100.00	\$83.95	83.95
12-23-612	ES SUPP/EQUIPMT/BAT/PATC	\$144.98	\$250.00	\$0.00	0.00
12-23-652	ES OPERATING SUPPLIES	\$263.88	\$300.00	\$0.00	0.00
12-23-831	ES EQUIPMENT, PAGERS	\$465.70	\$600.00	\$49.99	8.33
EXPENSE DEPARTMENT 23		\$3,053.75	\$4,621.29	\$2,557.86	55.34
REVENUE FUND 12		\$1,787.88	\$4,650.00	\$1,799.79	38.70
EXPENSE FUND 12		\$3,053.75	\$4,621.29	\$2,557.86	55.34
NET INCOME/LOSS FUND 12		\$1,265.87	\$28.71	\$758.07CR	0.00
NET INCOME/LOSS FUND 12		\$1,265.87	\$28.71	\$758.07CR	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
13	GARBAGE FUND				
	REVENUES				
13-00-353	GA PENALTIES	\$2,095.83	\$2,250.00	\$1,765.76	78.47
13-00-368	GA COLLECTION	\$191,397.87	\$203,364.00	\$165,269.44	81.26
REVENUE DEPARTMENT 00		\$193,493.70	\$205,614.00	\$167,035.20	81.23

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	\$1,078.10	71.87
13-44-573	GA GARBAGE DISPOSAL	\$191,256.75	\$188,000.00	\$135,521.25	72.08
13-44-575	GA RECYCLING	\$9,375.00	\$10,000.00	\$5,775.00	57.75
13-44-576	GA CLEANUP ACTIVITIES	\$3,153.78	\$3,500.00	\$2,824.37	80.69
EXPENSE DEPARTMENT 44		\$205,688.26	\$203,000.00	\$145,198.72	71.52
REVENUE FUND 13		\$193,493.70	\$205,614.00	\$167,035.20	81.23
EXPENSE FUND 13		\$205,688.26	\$203,000.00	\$145,198.72	71.52
NET INCOME/LOSS FUND 13		\$12,194.56	\$2,614.00	\$21,836.48	0.00
NET INCOME/LOSS FUND 13		\$12,194.56	\$2,614.00	\$21,836.48	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
15	MOTOR FUEL TAX REVENUES				
15-00-343	MOTOR FUEL TAX	\$121,393.52	\$110,000.00	\$107,167.09	97.42
15-00-381	MFT INTEREST INCOME	\$5,070.43	\$5,000.00	\$4,640.36	92.80
15-00-389	MFT OTHER REVENUE (From Reserv	\$0.00	\$75,000.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$126,463.95	\$190,000.00	\$111,807.45	58.84

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
15	MOTOR FUEL TAX				
	EXPENSES				
15-41-421	MFT REGULAR SALARIES	\$7,000.00	\$7,000.00	\$0.00	0.00
15-41-453	MFT UNEMPLOYMENT INSURANCE	\$0.00	\$129.50	\$0.00	0.00
15-41-461	MFT SOCIAL SECURITY	\$535.50	\$535.50	\$0.00	0.00
15-41-462	MFT RETIREMENT	\$854.00	\$0.00	\$0.00	0.00
15-41-530	MFT BANK CHARGES	\$60.00	\$0.00	\$0.00	0.00
15-41-532	MFT ENGINEERING	\$2,675.38	\$5,000.00	\$0.00	0.00
15-41-593	MFT RENTALS	\$7,443.41	\$6,000.00	\$6,437.00	107.28
15-41-599	MFT OTHER CONTR SERV	\$0.00	\$0.00	\$6,968.82	0.00
15-41-614	MFT SUPPLIES, STREET(CA6/CULVE	\$1,560.62	\$34,000.00	\$16,583.61	48.77
15-41-615	MFT SUPPLIES, SIDEWALKS	\$2,545.13	\$4,500.00	\$1,419.80	31.55
15-41-891	MFT STREET IMPROVEMENTS	\$69,144.09	\$45,700.00	\$31,034.11	67.90
15-41-891.1	MFT COLD PATCH	\$10,040.87	\$18,750.00	\$0.00	0.00
15-41-891.2	MFT CALL ROCK	\$0.00	\$3,900.00	\$5,262.18	134.92
15-41-891.3	SPECIAL PROJECT-N. MAIN ST.	\$0.00	\$75,000.00	\$7,356.50	9.80
EXPENSE DEPARTMENT 41		\$101,859.00	\$200,515.00	\$75,062.02	37.43
REVENUE FUND 15		\$126,463.95	\$190,000.00	\$111,807.45	58.84
EXPENSE FUND 15		\$101,859.00	\$200,515.00	\$75,062.02	37.43
NET INCOME/LOSS FUND 15		\$24,604.95	\$10,515.00	\$36,745.43	0.00
NET INCOME/LOSS FUND 15		\$24,604.95	\$10,515.00	\$36,745.43	0.00

SYS DATE 012714  
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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	\$0.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$544.12	\$0.00	\$0.00	0.00

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

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
51	WATER FUND				
	REVENUE				
51-00-353	WR WATER PENALTIES	\$10,005.00	\$10,000.00	\$7,285.64	72.85
51-00-357	WR DEPR CHARGE	\$119,635.99	\$123,000.00	\$91,269.46	74.20
51-00-358	WR CAPITAL RESERVE CHARGE	\$25,392.29	\$26,000.00	\$19,373.64	74.51
51-00-361	WR WATER SALES	\$730,291.24	\$750,000.00	\$561,792.55	74.90
51-00-364	WR WATER SALES AT PLANT	\$13,781.30	\$10,000.00	\$6,706.75	67.06
51-00-365	WR TAP-ON FEES	\$3,000.00	\$3,000.00	\$5,000.00	166.66
51-00-366	WR CONN CHRGS/DEL RECN	\$1,619.95	\$1,500.00	\$1,420.00	94.66
51-00-367	WR MET, SUP, LABOR SLS	\$7,614.78	\$10,000.00	\$11,423.68	114.23
51-00-380	WR-SCRAPED ITEMS REVENUE	\$0.00	\$0.00	\$644.15	0.00
51-00-381	WR INTEREST INCOME	\$12,659.43	\$6,400.00	\$9,520.95	148.76
51-00-382	WR RENTAL INCOME (FIRE HYDRANT	\$9,695.00	\$9,695.00	\$9,000.00	92.83
51-00-395	WR REFDS/REIMBURSEMT	\$168,827.23	\$0.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$1,102,522.21	\$949,595.00	\$723,436.82	76.18

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	\$131,228.11	77.66
51-42-422	WR TEMP SALARIES	\$4,847.80	\$5,000.00	\$6,573.46	131.46
51-42-423	WR OVERTIME	\$2,111.02	\$4,000.00	\$2,889.55	72.23
51-42-426	WR EMPLOYEE BONUS	\$171.00	\$170.72	\$170.72	100.00
51-42-431	WR ELECTED SALARIES	\$7,150.06	\$8,000.00	\$7,151.86	89.39
51-42-451	WR HEALTH INSURANCE	\$19,584.33	\$20,654.29	\$16,129.07	78.09
51-42-453	WR UNEMPLOYMENT INSURANCE	\$1,057.05	\$1,036.19	\$783.15	75.57
51-42-454	WR WORKER'S COMP INSURANCE	\$7,692.57	\$7,800.00	\$4,692.50	60.16
51-42-461	WR SOCIAL SECURITY	\$13,659.39	\$13,615.00	\$11,323.06	83.16
51-42-462	WR RETIREMENT	\$22,748.82	\$22,163.00	\$17,083.03	77.07
51-42-471	WR UNIFORM RENTAL	\$4,528.40	\$4,500.00	\$5,026.29	111.69
51-42-512	WR SERVICES, EQUIPMT	\$2,487.36	\$2,500.00	\$2,338.40	93.53
51-42-513	WR SERVICES, VEHICLES	\$3,799.20	\$4,000.00	\$3,848.16	96.20
51-42-515	WR SERV, INFRASTRUCTURE	\$1,343.79	\$2,000.00	\$322.64	16.13
51-42-517	WR SERV, LAWN MOWING	\$1,793.44	\$2,500.00	\$2,382.08	95.28
51-42-519	WR SERVICES, OTHER	\$63.00	\$500.00	\$292.00	58.40
51-42-531	WR ACCOUNTING	\$1,343.60	\$500.00	\$604.00	120.80
51-42-532	WR ENGINEERING	\$0.00	\$2,500.00	\$0.00	0.00
51-42-533	WR LEGAL	\$2,136.62	\$2,500.00	\$2,169.37	86.77
51-42-534	WR MEDICAL	\$17,603.48	\$30,408.00	\$18,508.48	60.86
51-42-537	WR DATA PROCESSING	\$1.22	\$0.00	\$0.00	0.00
51-42-539	WR OTHER PROF SERVICES	\$8,740.87	\$10,000.00	\$3,909.84	39.09
51-42-551	WR POSTAGE	\$2,856.96	\$3,000.00	\$2,371.42	79.04
51-42-552	WR TELEPHONE	\$2,571.24	\$3,000.00	\$1,880.15	62.67
51-42-553	WR PUBLISH, ADVERTISING	\$943.90	\$1,000.00	\$968.93	96.89
51-42-560	WR-IML CONFERENCE	\$0.00	\$0.00	\$2,690.62	0.00
51-42-561	WR DUES	\$420.87	\$450.00	\$486.95	108.21
51-42-562	WR TRAVEL EXPENSES	\$276.16	\$300.00	\$243.40	81.13
51-42-563	WR TRAINING	\$1,549.37	\$1,500.00	\$1,030.41	68.69
51-42-571	WR UTILITIES	\$3,696.94	\$3,000.00	\$4,424.64	147.48
51-42-575	WR WATER PURCHASES	\$315,055.73	\$335,000.00	\$236,426.52	70.57
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	\$2,890.00	152.10
51-42-593	WR RENTALS	\$0.00	\$500.00	\$0.00	0.00
51-42-611	WR SUPPLIES, BUILDING	\$3,000.00	\$1,000.00	\$0.00	0.00
51-42-612	WR SUPPLIES, EQUIPMT	\$2,576.29	\$3,500.00	\$2,240.51	64.01
51-42-613	WR SUPPLIES, VEHICLES	\$12,808.12	\$1,500.00	\$585.73	39.04
51-42-614	WR SUPPLIES, STREET	\$117.52	\$0.00	\$222.99	0.00
51-42-615	WR SUPPL, INFRASTRUCTURE	\$9,492.12	\$10,000.00	\$20,572.37	205.72
51-42-619	WR SUPPLIES, OTHER	\$2.02	\$5,000.00	\$5,189.43	103.78
51-42-651	WR OFFICE SUPPLIES	\$1,057.04	\$1,750.00	\$739.22	42.24
51-42-652	WR OPERATING SUPPLIES	\$2,709.82	\$3,000.00	\$5,167.24	172.24
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	\$8,257.05	75.06
51-42-659	WR OTHER GEN SUPPLIES	\$51.83	\$1,000.00	\$1,270.37	127.03
51-42-712	WR IEPA LOAN/PRIN L17-1284	\$0.00	\$6,000.00	\$3,008.34	50.13
51-42-722	WR IEPA LOAN INT L17-1284	\$1,246.64	\$1,250.00	\$559.89	44.79
51-42-831	WR EQUIPMENT (SKID STEER)	\$0.00	\$1,000.00	\$0.00	0.00
51-42-834	WR COPIER	\$0.00	\$4,000.00	\$2,110.43	52.76
51-42-841	WR TRUCK	\$0.00	\$45,000.00	\$12,224.48	27.16
51-42-843	WR RADIO READ METERS	\$0.00	\$30,000.00	\$20,591.50	68.63
51-42-851	WR INFRASTRUCTURE	\$13,001.14	\$30,000.00	\$21,068.81	70.22
51-42-852	WR MISC WATER MAIN REPLC	\$0.00	\$30,000.00	\$0.00	0.00
51-42-852.2	NARROW BAND RADIOS	\$0.00	\$5,000.00	\$0.00	0.00
51-42-951	WR DEPRECIATION	\$85,099.87	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 42		\$759,354.81	\$856,973.20	\$595,301.40	69.46
REVENUE FUND 51		\$1,102,522.21	\$949,595.00	\$723,436.82	76.18
EXPENSE FUND 51		\$759,354.81	\$856,973.20	\$595,301.40	69.46
NET INCOME/LOSS FUND 51		\$343,167.40	\$92,621.80	\$128,135.42	0.00
NET INCOME/LOSS FUND 51		\$343,167.40	\$92,621.80	\$128,135.42	0.00

SYS DATE 012714  
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Village of Freeburg  
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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	\$0.00	\$272,411.00	\$243,344.76	89.33
52-00-353	SR SEWER PENALTIES	\$5,721.59	\$5,800.00	\$4,471.72	77.09
52-00-362	SR SEWER CHARGES	\$490,438.78	\$500,000.00	\$381,488.28	76.29
52-00-365	SR TAP-ON FEES	\$4,500.00	\$5,000.00	\$3,000.00	60.00
52-00-381	SR INTEREST INCOME	\$6,761.82	\$6,500.00	\$7,085.51	109.00
52-00-389	SR OTHER REVENUE (From Reserve)	\$0.00	\$41,716.00	\$0.00	0.00
52-00-394	SR SALE OF METERIALS	\$0.00	\$0.00	\$400.00	0.00
52-00-400	SR DECO GRANT	\$18,730.00	\$0.00	\$0.00	0.00
REVENUE DEPARTMENT 00		\$526,152.19	\$831,427.00	\$639,790.27	76.95

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	\$107,412.25	75.08
52-43-422	SR TEMP SALARIES	\$3,578.25	\$5,000.00	\$7,140.13	142.80
52-43-423	SR OVERTIME	\$12,038.85	\$8,000.00	\$9,158.88	114.48
52-43-426	SR EMPLOYEE BONUS	\$250.00	\$0.00	\$0.00	0.00
52-43-431	SR ELECTED SALARIES	\$7,185.76	\$8,000.00	\$7,151.86	89.39
52-43-451	SR HEALTH INSURANCE	\$17,868.06	\$18,899.55	\$13,178.95	69.73
52-43-453	SR UNEMPLOYMENT INSURANCE	\$986.00	\$855.27	\$749.78	87.66
52-43-454	SR WORKER'S COMP INSURANCE	\$8,602.65	\$9,000.00	\$6,772.50	75.25
52-43-461	SR SOCIAL SECURITY	\$12,367.06	\$11,938.00	\$11,618.71	97.32
52-43-462	SR RETIREMENT	\$19,344.54	\$19,334.00	\$14,142.20	73.14
52-43-471	SR UNIFORM RENTAL	\$4,529.84	\$4,500.00	\$4,814.69	106.99
52-43-512	SR SERVICES, EQUIPMT	\$6,911.61	\$4,000.00	\$12,665.69	316.64
52-43-513	SR SERVICES, VEHICLES	\$3,216.69	\$3,000.00	\$3,678.34	122.61
52-43-515	SR SERV, INFRAS/HYDRO CNT	\$1,580.00	\$1,500.00	\$0.00	0.00
52-43-517	SR SERV, LAWN MOWING	\$3,749.92	\$4,000.00	\$3,999.28	99.98
52-43-519	SR SERVICES, OTHER	\$3,954.00	\$4,000.00	\$0.00	0.00
52-43-530	SR NPDES STATE PERMIT	\$5,000.00	\$5,000.00	\$5,000.00	100.00
52-43-531	SR ACCOUNTING	\$1,053.60	\$500.00	\$604.00	120.80
52-43-532	SR ENGINEERING	\$0.00	\$1,000.00	\$0.00	0.00
52-43-533	SR LEGAL	\$25,589.15	\$15,000.00	\$3,667.28	24.44
52-43-534	SR MEDICAL	\$14,659.03	\$23,312.00	\$14,636.72	62.78
52-43-537	SR DATA PROCESSING	\$0.00	\$0.00	\$68.75	0.00
52-43-539	SR OTHER PROF SERVICES	\$53,079.86	\$40,000.00	\$11,596.33	28.99
52-43-551	SR POSTAGE	\$2,727.93	\$2,750.00	\$2,051.33	74.59
52-43-552	SR TELEPHONE	\$3,900.55	\$4,000.00	\$3,669.98	91.74
52-43-553	SR PUBLISH,ADVERTISING	\$86.40	\$100.00	\$318.53	318.53
52-43-555	SR-SEWER BACKUP REIMB	\$0.00	\$0.00	\$1,700.00	0.00
52-43-557	SR RECORDING FEES	\$0.00	\$100.00	\$0.00	0.00
52-43-560	SR-IML CONFERENCE	\$0.00	\$0.00	\$2,691.34	0.00
52-43-561	SR DUES	\$420.87	\$450.00	\$471.95	104.87
52-43-562	SR TRAVEL EXPENSES	\$392.45	\$500.00	\$386.59	77.31
52-43-563	SR TRAINING	\$585.55	\$1,500.00	\$1,057.41	70.49
52-43-571	SR UTILITIES	\$66.67	\$0.00	\$0.00	0.00
52-43-576	SR ELECTRICITY PURCHASES	\$20,076.36	\$20,000.00	\$15,859.43	79.29
52-43-577	SR FUEL PURCHASES	\$464.39	\$1,500.00	\$1,030.57	68.70
52-43-591	SR LIABILITY INS	\$1,099.29	\$1,100.00	\$0.00	0.00
52-43-592	SR GENERAL INS	\$1,528.98	\$1,750.00	\$2,984.24	170.52
52-43-593	SR RENTALS	\$462.00	\$500.00	\$0.00	0.00
52-43-611	SR SUPPLIES, BUILDING	\$5,000.00	\$1,000.00	\$624.00	62.40
52-43-612	SR SUPPLIES, EQUIPMT	\$4,938.86	\$4,500.00	\$3,601.09	80.02
52-43-613	SR SUPPLIES, VEHICLES	\$1,456.97	\$3,000.00	\$389.19	12.97
52-43-615	SR SUPPL, INFRASTRUCTURE	\$10,821.20	\$25,000.00	\$25,291.15	101.16
52-43-619	SR SUPPLIES, OTHER	\$1.35	\$5,000.00	\$1,043.60	20.87
52-43-651	SR OFFICE SUPPLIES	\$1,052.34	\$1,750.00	\$721.63	41.23
52-43-652	SR OPERATING SUPPLIES	\$2,231.33	\$3,500.00	\$4,232.53	120.92
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	\$9,067.09	90.67
52-43-656	SR CHEMICALS	\$2,722.12	\$6,000.00	\$2,251.29	37.52
52-43-659	SR OTHER GEN SUPPLIES	\$57.82	\$250.00	\$332.15	132.86
52-43-712	SR IEPA LOAN/PRIN L173647	\$4.00	\$1,900.00	\$0.00	0.00
52-43-713	SR IEPA LOAN/PRN/L171760	\$0.00	\$26,000.00	\$25,937.83	99.76
52-43-722	SR IEPA LOAN INT L17-3647	\$221.08	\$17,000.00	\$0.00	0.00
52-43-723	SR IEPA LOAN/INT/L171760	\$6,236.48	\$6,000.00	\$5,591.25	93.18
52-43-831	SR EQUIPMENT (SKID STEER)	\$0.00	\$1,000.00	\$0.00	0.00
52-43-831.1	SR EQUIP/SEWER MACHINE	\$1,571.83	\$24,217.00	\$37,041.64	152.95
52-43-834	SR COPIER	\$0.00	\$4,000.00	\$2,110.43	52.76
52-43-841	SR TRUCK	\$0.00	\$44,000.00	\$12,224.48	27.78
52-43-852	SR LIFT STA REP.	\$2,141.70	\$7,500.00	\$2,955.82	39.41
52-43-854	SR ELIZ. ST. REPAIR	\$232.50	\$0.00	\$0.00	0.00
52-43-892	SR N. STATE ST	\$0.00	\$273,171.00	\$258,496.24	94.62
52-43-920	SR MISCELLANEOUS	\$500.00	\$500.00	\$0.00	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
52 52-43-951	SEWER FUND SR DEPRECIATION	\$72,195.26	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 43		\$497,784.18	\$831,426.82	\$663,206.63	79.76
REVENUE FUND 52		\$526,152.19	\$831,427.00	\$639,790.27	76.95
EXPENSE FUND 52		\$497,784.18	\$831,426.82	\$663,206.63	79.76
NET INCOME/LOSS FUND 52		\$28,368.01	\$0.18	\$23,416.36CR	0.00
NET INCOME/LOSS FUND 52		\$28,368.01	\$0.18	\$23,416.36CR	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
53	ELECTRIC FUND				
	REVENUE				
53-00-303	EL REIMBURSED COST-SALARIES	\$0.00	\$0.00	\$30.00	0.00
53-00-305	EL REIMBURSED COST-SUPPLIES	\$2,748.80	\$0.00	\$0.00	0.00
53-00-306	EL IMEA ELECTRIC INCENTIVE	\$708.00	\$0.00	\$29,137.09	0.00
53-00-344	EL GRANTS(IMEA)	\$0.00	\$30,000.00	\$0.00	0.00
53-00-353	EL ELECTRIC PENALTIES	\$41,323.83	\$45,000.00	\$33,366.97	74.14
53-00-363	EL SALES	\$4,618,910.57	\$4,600,000.00	\$3,846,878.10	83.62
53-00-365	EL TAP IN FEES	\$1,200.00	\$2,000.00	\$1,650.00	82.50
53-00-366	EL CONN/T CONN/CHARGES	\$2,170.00	\$2,500.00	\$2,390.00	95.60
53-00-367	EL MET, SUP, LABOR SAL	\$10,872.28	\$7,500.00	\$8,301.44	110.68
53-00-380	EL-SCRAPED ITEMS REVENUE	\$0.00	\$0.00	\$121.25	0.00
53-00-381	EL INTEREST INCOME	\$65,228.81	\$65,000.00	\$55,880.84	85.97
53-00-382	EL NIGHT LIGHT RENTAL	\$23,765.39	\$22,000.00	\$22,587.05	102.66
53-00-388	EL OVER ON CASH DRAWER	\$0.00	\$0.00	\$20.00	0.00
53-00-392	EL PROCEEDS FIXED ASSET SALES	\$2,138.01	\$0.00	\$352.50	0.00
53-00-394	EL SALE OF MATERIALS	\$9,109.50	\$5,000.00	\$0.00	0.00
53-00-395	EL REFUNDS, REIMBURSE (Fuel)	\$26,399.51	\$25,000.00	\$40,925.13	163.70
53-00-397	EL MISC REFUNDS/REIMBURSEMENT	\$0.00	\$0.00	\$1,350.00	0.00
53-00-400	EL GRANT(DECO)	\$25,000.00	\$75,000.00	\$75,000.00	100.00
REVENUE DEPARTMENT 00		\$4,829,574.70	\$4,879,000.00	\$4,117,990.37	84.40

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	\$378,260.18	80.35
53-40-422	EL TEMP SALARIES	\$4,676.89	\$5,000.00	\$6,573.46	131.46
53-40-423	EL OVERTIME	\$11,675.74	\$10,000.00	\$14,659.59	146.59
53-40-426	EL EMPLOYEE BONUS	\$600.00	\$768.24	\$768.24	100.00
53-40-431	EL ELECTED SALARIES	\$8,403.11	\$8,500.00	\$7,472.69	87.91
53-40-451	EL HEALTH INSURANCE	\$63,370.82	\$76,783.28	\$58,182.16	75.77
53-40-453	EL UNEMPLOYMENT INSURANCE	\$3,321.79	\$2,878.31	\$794.61	27.60
53-40-454	EL WORKER'S COMP INSURANCE	\$17,919.47	\$20,000.00	\$8,499.50	42.49
53-40-461	EL SOCIAL SECURITY	\$33,093.23	\$37,161.00	\$31,761.33	85.46
53-40-462	EL RETIREMENT	\$52,419.44	\$61,636.00	\$46,373.97	75.23
53-40-471	EL UNIFORM RENTAL	\$4,931.57	\$6,000.00	\$4,316.19	71.93
53-40-511	EL SERVICES, BUILDING	\$4,948.00	\$5,000.00	\$761.82	15.23
53-40-512	EL SERVICES, EQUIPMT	\$10,358.36	\$10,000.00	\$5,616.57	56.16
53-40-513	EL SERVICES, VEHICLES	\$5,386.20	\$20,000.00	\$2,411.63	12.05
53-40-515	EL SERV, INFRASTRUCTURE	\$7,019.95	\$10,000.00	\$4,914.50	49.14
53-40-517	EL SERVICES, CAT GEN	\$2,839.86	\$4,000.00	\$3,810.75	95.26
53-40-519	EL SERVICES, OTHER	\$63.00	\$1,000.00	\$7.28CR	0.72-
53-40-520	EL POWER PLANT ENGINE REPAIR	\$0.00	\$1,500.00	\$2,256.90	150.46
53-40-531	EL ACCOUNTING	\$1,363.60	\$600.00	\$704.00	117.33
53-40-532	EL ENGINEERING	\$21,306.60	\$25,000.00	\$34,379.24	137.51
53-40-533	EL LEGAL	\$3,364.35	\$10,000.00	\$2,473.79	24.73
53-40-534	EL MEDICAL	\$49,333.49	\$102,464.00	\$60,216.51	58.76
53-40-537	EL DATA PROCESSING	\$0.00	\$0.00	\$229.20	0.00
53-40-539	EL OTHER PROF SERVICES	\$14,156.30	\$10,000.00	\$8,328.74	83.28
53-40-551	EL POSTAGE	\$2,703.84	\$2,500.00	\$2,441.12	97.64
53-40-552	EL TELEPHONE	\$4,530.84	\$5,000.00	\$4,060.63	81.21
53-40-553	EL PUBLISH, ADVERTISING	\$897.30	\$1,000.00	\$121.74	12.17
53-40-557	EL RECORDING FEES	\$0.00	\$250.00	\$0.00	0.00
53-40-560	EL-IML CONFERENCE	\$0.00	\$0.00	\$2,689.86	0.00
53-40-561	EL DUES	\$182.66	\$200.00	\$230.75	115.37
53-40-562	EL TRAVEL EXPENSES	\$2,441.02	\$2,000.00	\$2,776.48	138.82
53-40-563	EL TRAINING	\$6,480.67	\$4,000.00	\$9,014.17	225.35
53-40-571	EL UTILITIES	\$4,097.89	\$4,500.00	\$4,194.31	93.20
53-40-576	EL ELECTRICITY PURCHASES	\$2,868,416.99	\$2,861,000.00	\$2,329,692.59	81.42
53-40-577	EL FUEL PURCHASES(GENERATORS)	\$44,601.08	\$25,000.00	\$46,892.34	187.56
53-40-578	EL PERMITS	\$3,183.00	\$3,500.00	\$3,183.00	90.94
53-40-591	EL LIABILITY INS	\$11,561.64	\$12,000.00	\$0.00	0.00
53-40-592	EL GENERAL INS	\$50,442.01	\$43,000.00	\$47,336.82	110.08
53-40-593	EL RENTALS	\$273.00	\$2,000.00	\$49.00	2.45
53-40-611	EL SUPPLIES, BUILDING	\$5,049.89	\$7,500.00	\$1,789.80	23.86
53-40-612	EL SUPPLIES, EQUIPMT	\$5,762.28	\$7,500.00	\$5,908.40	78.77
53-40-613	EL SUPPLIES, VEHICLES	\$6,132.38	\$10,000.00	\$1,797.18	17.97
53-40-615	EL SUPPL, INFRASTRUCTURE	\$56,162.03	\$50,000.00	\$33,492.12	66.98
53-40-619	EL SUPPLIES, OTHER	\$109.12	\$5,000.00	\$599.28	11.98
53-40-620	EL POWER PLANT PARTS	\$2,520.57	\$2,250.00	\$2,503.72	111.27
53-40-651	EL OFFICE SUPPLIES	\$1,138.30	\$1,500.00	\$793.85	52.92
53-40-652	EL OPERATING SUPPLIES	\$7,558.10	\$10,000.00	\$9,001.68	90.01
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	\$8,056.62	67.13
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	\$248.16	248.16
53-40-711	EL BOND DEBT SERVICE	\$399,625.28	\$402,000.00	\$401,387.50	99.84
53-40-731	EL FRANCHISE FEE	\$233,011.72	\$230,000.00	\$179,590.27	78.08
53-40-811	EL LAND/EASEMENT ACQUISTN	\$0.00	\$1,000.00	\$0.00	0.00
53-40-821	EL BLDG/OTHER REPAIRS	\$0.00	\$1,000.00	\$0.00	0.00
53-40-823	EL STORAGE SHED	\$0.00	\$75,000.00	\$65,970.74	87.96
53-40-831	EL EQUIP (BACKHOE)	\$911.95	\$12,864.00	\$0.00	0.00
53-40-833	EL CHRISTMAS LIGHTS	\$0.00	\$5,000.00	\$818.38	16.36
53-40-834	EL COPIER	\$0.00	\$4,000.00	\$2,640.42	66.01
53-40-835	EL GENERATORS, LIFT STA	\$0.00	\$20,000.00	\$261.87	1.30
53-40-841	EL TRUCK	\$0.00	\$35,000.00	\$35,588.73	101.68

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				
53-40-842	EL POWER PLANT NESHAP COMPLIAN	\$0.00	\$0.00	\$227.80	0.00
53-40-843	EL RADIO READ METERS	\$0.00	\$15,000.00	\$8,400.00	56.00
53-40-851	EL UTILITY SYS PRIMARY	\$11,045.92	\$50,000.00	\$38,047.00	76.09
53-40-852	EL HIGHWAY EXPANSION PROJECT	\$678.10	\$0.00	\$0.00	0.00
53-40-854	EL SYSTEM EXPANSION	\$0.00	\$25,000.00	\$14,746.41	58.98
53-40-913	EL COMMUNITY RELATIONS(BANNERS	\$0.00	\$5,000.00	\$0.00	0.00
53-40-920	EL MISCELLANEOUS	\$32.07	\$500.00	\$0.00	0.00
53-40-951	EL DEPRECIATION	\$636,391.51	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 40		\$5,105,120.81	\$4,858,218.83	\$3,949,659.50	81.29
REVENUE FUND 53		\$4,829,574.70	\$4,879,000.00	\$4,117,990.37	84.40
EXPENSE FUND 53		\$5,105,120.81	\$4,858,218.83	\$3,949,659.50	81.29
NET INCOME/LOSS FUND 53		\$275,546.11	\$20,781.17	\$168,330.87	0.00
NET INCOME/LOSS FUND 53		\$275,546.11	\$20,781.17	\$168,330.87	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
58	POOL				
	REVENUES				
58-00-348	SWP PASS SALES OUT/TOWN	\$1,293.00	\$3,000.00	\$5,800.00	193.33
58-00-374	SWP ADMISSION SALES	\$6,791.00	\$12,000.00	\$13,568.00	113.06
58-00-375	SWP LESSON SALES	\$428.00	\$1,200.00	\$1,095.00	91.25
58-00-376	SWP CONCESSION SALES	\$5,948.25	\$11,000.00	\$11,086.62	100.78
58-00-377	SWP 10 DAY PASS SALES	\$2,030.00	\$3,500.00	\$2,730.00	78.00
58-00-378	SWP PASS SALES	\$3,212.00	\$10,000.00	\$11,327.00	113.27
58-00-379	SWP USER FEES	\$0.00	\$3,000.00	\$2,610.00	87.00
58-00-381	SWP INTEREST INCOME	\$1,025.06	\$100.00	\$3.63	3.63
58-00-382	SWP RNTL INC-PARTY SALE	\$974.00	\$1,500.00	\$2,737.50	182.50
58-00-384	SWP GRANT, STATE	\$177,700.00	\$0.00	\$0.00	0.00
58-00-385	SWP GRANT, COUNTY	\$15,000.00	\$0.00	\$15,400.00	0.00
58-00-389.1	SWP Other Revenue - Tax Levy	\$53,894.70	\$54,000.00	\$54,161.82	100.29
58-00-399	SWP INTERFUND TRANSFER (Gen. F	\$200,000.00	\$50,000.00	\$50,000.00	100.00
REVENUE DEPARTMENT 00		\$468,296.01	\$149,300.00	\$170,519.57	114.21

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
58	POOL				
	EXPENSES				
58-55-421	SWP MANAGER SALARIES	\$13,042.44	\$13,200.00	\$11,855.76	89.81
58-55-422	SWP SAL GAURDS	\$23,415.89	\$23,500.00	\$27,123.06	115.41
58-55-424	SWP VILL PERSONNEL MAINT	\$0.00	\$1,000.00	\$0.00	0.00
58-55-453	SWP UNEMPLOYMENT INSURANCE	\$674.47	\$935.85	\$993.95	106.20
58-55-454	SWP WORKER'S COMP INSURANCE	\$1,630.45	\$0.00	\$1,188.00	0.00
58-55-461	SWP SOCIAL SECURITY	\$2,789.05	\$3,287.75	\$2,981.89	90.69
58-55-519	SWP SERVICES, OTHER	\$1,595.00	\$1,500.00	\$624.44	41.62
58-55-553	SWP PUBLISH, ADVERTISING	\$117.60	\$200.00	\$52.80	26.40
58-55-554	SWP PRINTING, COPYING	\$55.00	\$200.00	\$211.40	105.70
58-55-561	SWP DUES	\$105.00	\$105.00	\$90.00	85.71
58-55-563	SWP TRAINING	\$0.00	\$750.00	\$60.00	8.00
58-55-571	SWP UTILITIES	\$30.29	\$150.00	\$0.00	0.00
58-55-591	SWP LIABILITY INS	\$911.77	\$0.00	\$0.00	0.00
58-55-592	SWP GENERAL INS	\$301.39	\$0.00	\$0.00	0.00
58-55-593	SWP RENTALS	\$618.00	\$750.00	\$618.00	82.40
58-55-611	SWP SUPPLIES, BUILDING	\$206.21	\$100.00	\$76.62	76.62
58-55-612	SWP SUPPLIES, EQUIPMT	\$2,508.83	\$2,000.00	\$3,434.51	171.72
58-55-652	SWP OPERATING SUPPLIES	\$831.47	\$300.00	\$910.83	303.61
58-55-656	SWP CHEMICALS	\$3,345.37	\$10,000.00	\$6,927.01	69.27
58-55-657	SWP CONCESSION SUPPLIES	\$4,142.16	\$8,000.00	\$7,404.71	92.55
58-55-659	SWP OTHER GEN SUPPLIES	\$45.80	\$250.00	\$134.23	53.69
58-55-711	SWP BOND INTEREST	\$29,839.63	\$0.00	\$11,122.50	0.00
58-55-712	SWP Debt Service - Bonds	\$0.00	\$51,735.00	\$41,122.50	79.48
58-55-824	SWP UPGRADES	\$275.00	\$52,000.00	\$87,659.60	168.57
58-55-826	SWP BATH HOUSE RENOVATIONS	\$0.90	\$0.00	\$0.00	0.00
58-55-951	SWP DEPRECIATION	\$52,213.76	\$0.00	\$0.00	0.00
EXPENSE DEPARTMENT 55		\$138,695.48	\$169,963.60	\$204,591.81	120.37
REVENUE FUND 58		\$468,296.01	\$149,300.00	\$170,519.57	114.21
EXPENSE FUND 58		\$138,695.48	\$169,963.60	\$204,591.81	120.37
NET INCOME/LOSS FUND 58		\$329,600.53	\$20,663.60	\$34,072.24CR	0.00
NET INCOME/LOSS FUND 58		\$329,600.53	\$20,663.60	\$34,072.24CR	0.00

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS REVENUE				
60-00-381	BOND INTEREST	\$149.68	\$0.00	\$98.43	0.00
REVENUE DEPARTMENT 00		\$149.68	\$0.00	\$98.43	0.00

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

G/L ACCT NUMBER	TITLE	LAST YR YEAR 13 ACTUAL	CURR YR YEAR 14 BUDGET	CURR YR YEAR 14 YTD	PERCENT REV/EXP
60	ELECTRIC BONDS				
REVENUE FUND 60		\$149.68	\$0.00	\$98.43	0.00
EXPENSE FUND 60		\$251,369.67	\$0.00	\$662.50	0.00
NET INCOME/LOSS FUND 60		\$251,219.99	\$0.00	\$564.07CR	0.00
NET INCOME/LOSS FUND 60		\$251,219.99	\$0.00	\$564.07CR	0.00

Investment Portfolio Pledged Securities

Citizens Community Bank  
Freeburg, IL

InTrader (pledged )  
Last : 11/30/2013  
As-of: 12/31/2013  
6511 44002200

Sec ID	Loc	Ticker	Security Description Line 1	Security Description Line 2	Safetkeeping Agent	Rate	Maturity	Grp	Original Face \$	Par/Curr Face	Moody	Pncd	Pledged	Book Value	Market Value
<b>PLEGGED TO: vgo VILLAGE</b>															
31315PQEZ	CSB	207037092	FARMER MAC	FAMCA CALLABLE 05/21/13	Commerce Bank	.63	11/21/2016	03a	173,000.00	NR		12/26/2013		173,000.00	
				Pledge Description: VILLAGE OF FREEBURG					173,000.00	NR		12/21/2012		170,484.75	
31331SPOEZ	CSB	207037092	FARMER MAC	FAMCA CALLABLE 05/21/13	Commerce Bank	.63	11/21/2016	03a	530,000.00	NR		12/26/2013		530,000.00	
				Pledge Description: VILLAGE OF FREEBURG					530,000.00	NR		12/12/2012		525,202.13	
31338CMLB	CSB	207036849	FEDERAL HOME LOAN BANK	FHLB CALLABLE 12/07/12	Commerce Bank	1.3	09/07/2018	03a	175,000.00	AA+		12/26/2013		175,000.00	
				Pledge Description: VILLAGE OF FREEBURG					175,000.00	Aaa		09/27/2012		170,585.80	
3133EAL30	CSB	207036636	FEDERAL FARM CREDIT BANK	FFCB CALLABLE 11/15/12	Commerce Bank	2.19	11/15/2021	03a	350,000.00	AA+		12/26/2013		350,000.00	
				Pledge Description: VILLAGE OF FREEBURG					350,000.00	Aaa		10/12/2012		324,294.40	
3133EAGG6	CSB	207036276	FEDERAL FARM CREDIT BANK	FFCB CALLABLE 05/14/13	Commerce Bank	3.6	05/14/2032	03a	5,000.00	AA+		12/26/2013		5,000.00	
				Pledge Description: VILLAGE OF FREEBURG					5,000.00	Aaa		05/23/2012		4,366.56	
3136G02G5	CSB	207037091	FANNIE MAE	FNMA CALLABLE 05/15/13	Commerce Bank	1.2	11/15/2018	03a	155,000.00	AA+		12/26/2013		155,000.00	
				Pledge Description: VILLAGE OF FREEBURG					155,000.00	Aaa		09/04/2013		148,997.32	
3135G1AZ2	CSB	207037716	FANNIE MAE	FNMA CALLABLE 01/30/14	Commerce Bank	1	01/30/2018	03a	300,000.00	AA+		12/26/2013		300,000.00	
				Pledge Description: VILLAGE OF FREEBURG					300,000.00	Aaa		10/01/2013		293,622.30	
3679MMD8	CSB	207035850	G2 MA0816 30 YEAR	Collateral Type = G2JM	Commerce Bank	4	09/20/2042	04a	117,000.00	NR		12/26/2013		90,239.74	
				Pledge Description: VILLAGE OF FREEBURG					84,936.43	NR		03/11/2013		86,074.50	
36202FM45	CSB	207035425	G2 4879	Collateral Type = G2JM	Commerce Bank	4	12/20/2040	04a	1,100,000.00	NR		12/26/2013		647,320.59	
				Pledge Description: VILLAGE OF FREEBURG					608,821.31	NR		11/13/2012		630,616.39	
31417V4A2	CSB	207034811	FN MA0816 20 YEAR FIXED	Collateral Type = FNCT	Commerce Bank	4.5	08/01/2031	05a	2,000,000.00	NR		12/26/2013		1,384,626.00	
				Pledge Description: VILLAGE OF FREEBURG					1,286,436.02	NR		08/24/2011		1,390,608.21	
31417V4A2	CSB	207034611	FN MA0816 20 YEAR FIXED	Collateral Type = FNCT	Commerce Bank	4.5	08/01/2031	05a	423,452.00	NR		12/26/2013		293,161.33	
				Pledge Description: VILLAGE OF FREEBURG					272,371.95	NR		03/13/2012		292,310.65	



Investment Portfolio Pledged Securities  
 Citizens Community Bank  
 Freeburg, IL

InTrader (pledged )  
 Last: 11/30/2013  
 As-of: 12/31/2013  
 6511 44002200

Sec ID	Security Description Line 1	Security Description Line 2	Stockkeeping Acct	Original Face S & P	Original Face Moody	Original Face	Current Face	Book Value	Market Value
Box	Ticket	Rate	Rate	Part	Part	Part	Part	Part	Part
TOTAL FOR PLEDGE ID: vge									
				5,428,452.00		5,428,452.00	3,739,665.72	3,903,347.60	3,827,103.31
Pledged: (1)									



**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, December 18, 2013 at 7:30 p.m.

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

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

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

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

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

**E. OLD BUSINESS:**

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

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

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

**F. NEW BUSINESS:**

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

**G. PUBLIC PARTICIPATION:** None.

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



Julie Polson  
Office Manager

## THE FIRST AMENDMENT TO LEASE AGREEMENT

This First Amendment to Lease Agreement (this "**Amendment**") is made effective as of the latter signature date hereof (the "**Effective Date**") by and between **Village of Freeburg ("Landlord")** and **SBC Tower Holdings, LLC**, a Delaware limited liability company, ("**Tenant**") (Landlord and Tenant being collectively referred to herein as the "**Parties**").

### RECITALS

**WHEREAS**, Landlord owns the real property described on **Exhibit A** attached hereto and by this reference made a part hereof (the "**Parent Parcel**"); and

**WHEREAS**, Landlord (or its predecessor-in-interest) and Tenant (or its predecessor-in-interest) entered into that certain Lease Agreement dated January 18, 1999 (as the same may have been amended, collectively, the "**Lease**"), pursuant to which the Tenant leases a portion of the Parent Parcel and is the beneficiary of certain easements for access and public utilities, all as more particularly described in the Lease (such leasehold and easement rights and interests, collectively, the "**Leased Premises**"), which Leased Premises are also described on **Exhibit A**; and

**WHEREAS**, Tenant entered into that certain Sublease Agreement with Southern Towers, Inc., predecessor to American Tower Asset Sub II, LLC (the "**Sublease**"), dated December 14, 2000 whereby Tenant subleased the Leased Premises to American Tower Asset Sub II, LLC; and

**WHEREAS**, Landlord and Tenant desire to amend the terms of the Lease to extend the term thereof and to otherwise modify the Lease as expressly provided herein.

**NOW THEREFORE**, in consideration of the foregoing recitals and the mutual covenants set forth herein and other good and valuable consideration, the receipt, adequacy, and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. **One-Time Payment.** Tenant shall pay to Landlord a one-time payment in the amount of Fifty Thousand and No/100 Dollars (\$50,000.00), payable within thirty (30) days of the last to occur of the following: (a) Tenant's receipt of this Amendment executed by Landlord, on or before February 15, 2014; (b) Tenant's confirmation that Landlord's statements as further set forth in this Amendment are true, accurate, and complete; (c) Tenant's receipt of any documents and other items reasonably requested by Tenant in order to effectuate the transaction and payment contemplated herein; and (d) receipt by Tenant of an original Memorandum of Lease in the form and of the substance attached hereto as **Exhibit B** and by this reference made a part hereof (the "**Memorandum**") executed by Landlord, together with any applicable forms needed to record the Memorandum, which forms shall be supplied by Tenant to Landlord.
2. **Lease Term Extended.** Notwithstanding anything to the contrary contained in this Amendment or in the Lease, the Parties agree that the Lease originally commenced on May 1, 1999. Tenant shall have the option to extend the Lease for each of eight (8) additional five (5) year renewal terms (each a "**New Renewal Term**" and, collectively, the "**New Renewal Terms**"). The first New Renewal Term shall commence simultaneously with the expiration of the Lease, taking into account all existing renewal term(s) (each an "**Existing Renewal Term**" and, collectively, the "**Existing Renewal Terms**") available under the Lease. Notwithstanding anything to the contrary contained in the Lease, (a) all Existing Renewal Terms and New Renewal Terms shall automatically renew unless Tenant notifies Landlord that Tenant elects not to renew the Lease not less than sixty (60) days prior to the expiration of the then current term and (b) Landlord shall be able to terminate this Lease only in the event of a material default by Tenant, which default is not cured within sixty (60) days of Tenant's receipt of written notice thereof, provided, however, in the event that Tenant has diligently commenced to cure a material default within

sixty (60) days of Tenant's actual receipt of notice thereof and reasonably requires additional time beyond the 60-day cure period described herein to effect such cure, Tenant shall have such additional time as is necessary (beyond the 60-day cure period) to effect the cure. References in this Amendment to "**Renewal Term**" shall refer, collectively, to the Existing Renewal Term(s) and the New Renewal Term(s).

3. **Rent and Escalation.** Commencing on May 1, 2019 and on the beginning of each Renewal Term thereafter, Rent due under the Lease shall increase by an amount equal to fifteen percent (15%) of the then current rent. Notwithstanding anything to the contrary contained in the Lease, all Rent and any other payments expressly required to be paid by Tenant to Landlord under the Lease and this Amendment shall be paid to **Village of Freeburg IL**.
4. **Revenue Share.**
  - a. Subject to the other applicable terms, provisions, and conditions of this Section, Tenant shall pay Landlord fifteen percent (15%) of any rents actually received by Tenant under and pursuant to the terms and provisions of any new sublease, license or other collocation agreement for the use of any portion of the Leased Premises entered into by and between Tenant and a third party (any such third party, the "**Additional Collocator**") subsequent to the Effective Date (any such amounts, the "**Collocation Fee**"). Notwithstanding the foregoing, Landlord shall not be entitled to receive any portion of any sums paid by a licensee or sublessee to (i) reimburse Tenant for any improvements to the Leased Premises or any structural enhancements to the tower located on the Leased Premises (such tower, the "**Tower**"), which have been made by Tenant for the benefit of any licensee, sublessee, or other third party or (ii) reimburse Tenant, in whole or in part, for costs, expenses, fees, or other charges incurred or associated with the development, operation, repair, or maintenance of the Leased Premises or the Tower. The Collocation Fee shall not be subject to the escalations to Rent as delineated in this Amendment.
  - b. The initial payment of the Collocation Fee shall be due within thirty (30) days of actual receipt by Tenant of the first collocation payment paid by the Additional Collocator. In the event a sublease or license with an Additional Collocator expires or terminates, Tenant's obligation to pay the Collocation Fee for such sublease or license shall automatically terminate upon the date of such expiration or termination. Notwithstanding anything contained herein to the contrary, Tenant shall have no obligation to pay to Landlord and Landlord hereby agrees not to demand or request that Tenant pay to Landlord any Collocation Fee in connection with the sublease to or transfer of Tenant's obligations and/or rights under the Lease, as modified by this Amendment, to any subsidiary, parent or affiliate of Tenant, if such sublease or transfer does not result in additional equipment being located or installed on the Tower.
  - c. Landlord hereby acknowledges and agrees that Tenant has the sole and absolute right to enter into, renew, extend, terminate, amend, restate, or otherwise modify (including, without limitation, reducing rent or allowing the early termination of any future or existing subleases, licenses or collocation agreements for occupancy on the Tower), all on such terms as Tenant deems advisable, in Tenant's sole and absolute discretion, notwithstanding that the same may affect the amounts payable to the Landlord pursuant to this Section.
  - d. Notwithstanding anything to the contrary contained herein, Landlord hereby acknowledges and agrees that Tenant shall have no obligation to pay and shall not pay to Landlord any Collocation Fee in connection with: (i) any subleases, licenses, or other collocation agreements between Tenant, or Tenant's predecessors-in-interest, as applicable, and any third parties, or such third parties'

predecessors or successors- in-interest, as applicable, entered into prior to the Effective Date (any such agreements, the "Existing Agreements"); or (ii) any amendments, modifications, extensions, renewals, and/or restatements to and/or of the Existing Agreements entered into prior to the Effective Date or which may be entered into on or after the Effective Date.

5. **Landlord and Tenant Acknowledgments.** Except as modified herein, the Lease and all provisions contained therein remain in full force and effect and are hereby ratified and affirmed. The parties hereby agree that no defaults exist under the Lease. To the extent Tenant needed consent and/or approval from Landlord for any of Tenant's activities at and uses of the Leased Premises and any other portions of the Parent Parcel prior to the Effective Date, Landlord's execution of this Amendment is and shall be considered consent to and approval of all such activities and uses. Landlord hereby acknowledges and agrees that Tenant shall not need consent and/or approval from Landlord for any future activities at or uses of the Leased Premises, including, without limitation, subleasing and licensing to additional customers, installing, modifying, repairing, or replacing improvements within the Leased Premises, and/or assigning all or any portion of Tenant's interest in this Lease, as modified by this Amendment. Tenant and Tenant's sublessees and customers shall have vehicular (specifically including truck) and pedestrian access to the Leased Premises from a public right of way on a 24 hours per day, 7 days per week basis, together with utilities services to the Leased Premises from a public right of way. Upon request by Tenant, Landlord hereby agrees promptly to execute and deliver building permits, zoning applications and other forms and documents required for the use of the Leased Premises by Tenant and/or Tenant's customers, licensees, and subleases. Landlord hereby acknowledges and agrees that Tenant shall have the right, exercisable by Tenant at any time during the term of the Lease, to replace, in whole or in part, the description(s) of the Leased Premises set forth on **Exhibit A** with a legal description or legal descriptions based upon an as-built survey. Upon Tenant's request, Landlord shall execute and deliver any documents reasonably necessary to effectuate the foregoing description replacements, including, without limitation, amendments to the Lease and the Memorandum. The terms, provisions, and conditions of this Section shall survive the execution and delivery of this Amendment.
6. **Right of First Refusal.** If Landlord receives an offer or desires to offer to: (i) sell or convey any interest (including, but not limited to, leaseholds or easements) in any real property of which the Leased Premises is a part or (ii) assign all or any portion of Landlord's interest in the Lease (any such offer, the "**Offer**"), Tenant shall have the right, exercisable by Tenant in Tenant's sole and absolute discretion, of first refusal to purchase the real property or other interest being offered by Landlord in connection with the Offer on the same terms and conditions. If Tenant elects, in its sole and absolute discretion, to exercise its right of first refusal as provided herein, Tenant must provide Landlord with notice of its election not later than forty five (45) days after Tenant receives written notice from Landlord of the Offer. Landlord hereby acknowledges and agrees that any sale or conveyance by Landlord in violation of this Section is and shall be deemed to be null and void and of no force and effect. The terms, provisions, and conditions of this Section shall survive the execution and delivery of this Amendment.
7. **Landlord Statements.** Landlord hereby represents and warrants to Tenant that: (i) to the extent applicable, Landlord is duly organized, validly existing, and in good standing in the jurisdiction in which Landlord was organized, formed, or incorporated, as applicable, and is otherwise in good standing and authorized to transact business in each other jurisdiction in which such qualifications are required; (ii) Landlord has the full power and authority to enter into and perform its obligations under this Amendment, and, to the extent applicable, the person(s) executing this Amendment on behalf of Landlord, have the authority to enter into and deliver this Amendment on behalf of Landlord; (iii) no consent, authorization, order, or approval of, or filing or registration with, any governmental authority or other person or entity is required for the execution and delivery by Landlord of this Amendment; (iv)

Landlord is the sole owner of the Leased Premises and all other portions of the Parent Parcel; (v) there are no agreements, liens, encumbrances, claims, claims of lien, proceedings, or other matters (whether filed or recorded in the applicable public records or not) related to, encumbering, asserted against, threatened against, and/or pending with respect to the Leased Premises or any other portion of the Parent Parcel which do or could (now or any time in the future) adversely impact, limit, and/or impair Tenant's rights under the Lease, as amended and modified by this Amendment; and (vi) the square footage of the Leased Premises is the greater of Tenant's existing improvements on the Parent Parcel or the land area conveyed to Tenant under the Lease. The representations and warranties of Landlord made in this Section shall survive the execution and delivery of this Amendment. Landlord hereby does and agrees to indemnify Tenant for any damages, losses, costs, fees, expenses, or charges of any kind sustained or incurred by Tenant as a result of the breach of the representations and warranties made herein or if any of the representations and warranties made herein prove to be untrue. The aforementioned indemnification shall survive the execution and delivery of this Amendment.

8. **Confidentiality.** Notwithstanding anything to the contrary contained in the Lease or in this Amendment, Landlord agrees and acknowledges that all the terms of this Amendment and the Lease and any information furnished to Landlord by Tenant in connection therewith shall be and remain confidential. Except for Landlord's attorney, accountant, broker or lender, if any, or if otherwise required by applicable law, regulation or rule of any governmental authority, Landlord shall not disclose any such terms or information without the prior written consent of Tenant. The terms and provisions of this Section shall survive the execution and delivery of this Amendment.
9. **Notices.** All notices must be in writing and shall be valid upon receipt when delivered by hand, by nationally recognized courier service, or by First Class United States Mail, certified, return receipt requested to the addresses set forth herein; To Landlord at: 14 Southgate Center, Freeburg, IL 62243; To Tenant at: c/o AT&T Network Real Estate Administration, RE: [10010231] Suite 13-F West Tower, 575 Morosgo Drive, Atlanta, GA 30324; with copy to: AT&T Legal Department – Network, Attn: Network Counsel, RE: [10010231], 208 S. Akard Street, Dallas, TX 75202-4206; and also with copy to: American Tower, Attn: Land Management, 10 Presidential Way, Woburn, MA 01801, and also with copy to: Attn Legal Dept. 116 Huntington Avenue, Boston, MA 02116. Any of the Parties, by thirty (30) days prior written notice to the others in the manner provided herein, may designate one or more different notice addresses from those set forth above. Refusal to accept delivery of any notice or the inability to deliver any notice because of a changed address for which no notice was given as required herein, shall be deemed to be receipt of any such notice.
10. **Counterparts.** This Amendment may be executed in several counterparts, each of which when so executed and delivered, shall be deemed an original and all of which, when taken together, shall constitute one and the same instrument, even though all Parties are not signatories to the original or the same counterpart. Furthermore, the Parties may execute and deliver this Amendment by electronic means such as .pdf or similar format. Each of the Parties agrees that the delivery of the Amendment by electronic means will have the same force and effect as delivery of original signatures and that each of the Parties may use such electronic signatures as evidence of the execution and delivery of the Amendment by all Parties to the same extent as an original signature.
11. **Governing Law.** Notwithstanding anything to the contrary contained in the Lease and in this Amendment, the Lease and this Amendment shall be governed by and construed in all respects in accordance with the laws of the State or Commonwealth in which the Leased Premises is situated, without regard to the conflicts of laws provisions of such State or Commonwealth.

[SIGNATURES FOLLOW ON NEXT PAGE]

**LANDLORD:**

**Village of Freeburg**

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

[SIGNATURES CONTINUE ON NEXT PAGE]

**TENANT:**

**SBC Tower Holdings, LLC,**  
a Delaware limited liability company

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**EXHIBIT A**

*This Exhibit A may be replaced at Tenant's option as described below*

**PARENT PARCEL**

*Tenant shall have the right to replace this description with a description obtained from Landlord's deed (or deeds) that include the land area encompassed by the Lease and Tenant's improvements thereon*

The Parent Parcel consists of the entire legal taxable lot owned by Landlord as described in a deed (or deeds) to Landlord of which the Leased Premises is a part thereof with such Parent Parcel being described below.

Being situated in the County of St. Clair, State of Illinois, and being known as  
St. Clair County APN: 14-190-409-008

**LOT 74 AND LOT 76 IN BLOCK 2 OF "MILL ADDITION TO URBANA", DEED K2--256.**

**LEASED PREMISES**

*Tenant shall have the right to replace this description with a description obtained from the Lease or from a description obtained from an as-built survey conducted by Tenant.*

The Leased Premises consists of that portion of the Parent Parcel as defined in the Lease which shall include access and utilities easements. The square footage of the Leased Premises shall be the greater of: (i) the land area conveyed to Tenant in the Lease; (ii) Tenant's existing improvements on the Parent Parcel; or (iii) the legal description or depiction below (if any).

**PART OF LOT 76 IN BLOCK 2 OF "MILL ADDITION TO URBANA" (FREEBURG). MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**BEGINNING AT THE SOUTHEAST CORNER OF LOT 78 OF SAID "MILL ADDITION TO URBANA" (FREEBURG); THENCE ALONG THE EAST LINE OF SAID LOT 76 S 00°34'25" E A DISTANCE OF 50.00 FEET; THENCE DEPARTING THE EAST LINE OF SAID LOT 76 S 88°41'53" W A DISTANCE OF 60.00 FEET; THENCE N 00°34'25" W A DISTANCE OF 50.00 FEET TO THE SOUTHERLY LINE OF SAID LOT 78; THENCE ALONG THE LINE COMMON TO LOTS 76 AND 78 N 88°41'53" E A DISTANCE OF 60.00 FEET TO THE POINT OF BEGINNING AND CONTAINING 3,000 SQUARE FEET.**

**ACCESS AND UTILITIES**

The Access and Utilities Easements include all easements of record as well as existing access and utilities currently servicing the Leased Premises to and from a public right of way, including but not limited to the following;

**PART OF LOT 76 IN BLOCK 2 OF "MILL ADDITION TO URBANA" (FREEBURG). MORE PARTICULARLY DESCRIBED AS FOLLOWS:**

**BEGINNING AT AN IRON PIN S 88°41'53" W 60.00 FEET FROM THE NORTHEAST CORNER OF SAID LOT 76; THENCE S 00°34'25" E, 20.00 FEET TO A POINT; THENCE S 88°41'53" W, 88.21 FEET TO A POINT IN THE EAST LINE OF AN EXISTING 18 FOOT WIDE ALLEY; THENCE N 00°05'46" WEST, ALONG THE EAST LINE OF SAID ALLEY, 20.00 FEET TO THE NORTHWEST CORNER OF SAID LOT 76; THENCE N 88°41'53" E, ALONG THE NORTH LINE OF SAID LOT 76, 68.04 FEET TO THE POINT OF BEGINNING. CONTAINING 1362 SQUARE FEET.**

**EXHIBIT B**

**FORM OF MEMORANDUM OF LEASE**

**Prepared by and Return to:**

American Tower  
10 Presidential Way  
Woburn, MA 01801  
Attn: Land Management/Patricia Barnaby, Esq.  
ATC Site No: 304122  
ATC Site Name: Freeburg IL  
Assessor's Parcel No(s): 14-190-409-008

**Prior Recorded Lease Reference:**

Book 3341, Page 1163  
State of Illinois  
County of St. Clair

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**MEMORANDUM OF LEASE**

This Memorandum of Lease (the "**Memorandum**") is entered into on the \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_ by and between **Village of Freeburg ("Landlord")** and **SBC Tower Holdings, LLC**, a Delaware limited liability company, ("**Tenant**").

**NOTICE** is hereby given of the Lease (as defined and described below) for the purpose of recording and giving notice of the existence of said Lease. To the extent that notice of such Lease has previously been recorded, then this Memorandum shall constitute an amendment of any such prior recorded notice(s).

1. **Parent Parcel and Lease.** Landlord is the owner of certain real property being described in **Exhibit A** attached hereto and by this reference made a part hereof (the "**Parent Parcel**"). Landlord (or its predecessor-in-interest) and Tenant (or its predecessor-in-interest) entered into that certain Lease Agreement, dated January 18, 1999 (as the same may have been amended, renewed, extended, restated, and/or modified from time to time, collectively, the "**Lease**"), pursuant to which the Tenant leases a portion of the Parent Parcel and is the beneficiary of certain easements for access and public utilities, all as more particularly described in the Lease (such leasehold and easement rights and interests, collectively, the "**Leased Premises**"), which Leased Premises is also described on **Exhibit A**.
2. **Expiration Date.** Subject to the terms, provisions, and conditions of the Lease, and assuming the exercise by Tenant of all renewal options contained in the Lease, the final expiration date of the Lease would be April 30, 2059. Notwithstanding the foregoing, in no event shall Tenant be required to exercise any option to renew the term of the Lease.
3. **Leased Premises Description.** Tenant shall have the right, exercisable by Tenant at any time during the original or renewal terms of the Lease, to cause an as-built survey of the Leased Premises to be prepared and, thereafter, to replace, in whole or in part, the description(s) of the Leased Premises set forth on **Exhibit A** with a legal description or legal descriptions based upon such as-built survey. Upon Tenant's request, Landlord shall execute and deliver any documents reasonably necessary to effectuate such replacement, including, without limitation, amendments to this Memorandum and to the Lease.
4. **Right of First Refusal.** There is a right of first refusal in the Lease.

5. **Effect/Miscellaneous.** This Memorandum is not a complete summary of the terms, provisions and conditions contained in the Lease. In the event of a conflict between this Memorandum and the Lease, the Lease shall control. Landlord hereby grants the right to Tenant to complete and execute on behalf of Landlord any government or transfer tax forms necessary for the recording of this Memorandum. This right shall terminate upon recording of this Memorandum.
6. **Notices.** All notices must be in writing and shall be valid upon receipt when delivered by hand, by nationally recognized courier service, or by First Class United States Mail, certified, return receipt requested to the addresses set forth herein; To Landlord at: 14 Southgate Center, Freeburg, IL 62243, To Tenant at: c/o AT&T Network Real Estate Administration, RE: [10010231] Suite 13-F West Tower, 575 Morosgo Drive, Atlanta, GA 30324; with copy to: AT&T Legal Department – Network, Attn: Network Counsel, RE: [10010231], 208 S. Akard Street, Dallas, TX 75202-4206; and also with copy to: American Tower, Attn: Land Management, 10 Presidential Way, Woburn, MA 01801, and also with copy to: Attn Legal Dept. 116 Huntington Avenue, Boston, MA 02116. Any of the parties hereto, by thirty (30) days prior written notice to the other in the manner provided herein, may designate one or more different notice addresses from those set forth above. Refusal to accept delivery of any notice or the inability to deliver any notice because of a changed address for which no notice was given as required herein, shall be deemed to be receipt of any such notice.
7. **Counterparts.** This Memorandum may be executed in multiple counterparts, each of which when so executed and delivered, shall be deemed an original and all of which, when taken together, shall constitute one and the same instrument.
8. **Governing Law.** This Memorandum shall be governed by and construed in all respects in accordance with the laws of the State or Commonwealth in which the Leased Premises is situated, without regard to the conflicts of laws provisions of such State or Commonwealth.

[SIGNATURES FOLLOW ON NEXT PAGE]

IN WITNESS WHEREOF, Landlord and Tenant have each executed this Memorandum as of the day first above written.

**LANDLORD**

**WITNESS**

**Village of Freeburg**

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
  
Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

**WITNESS AND ACKNOWLEDGEMENT**

State/Commonwealth of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public  
Print Name: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

[SEAL]

*[SIGNATURES CONTINUE ON NEXT PAGE]*

**TENANT**

**WITNESS**

**SBC Tower Holdings, LLC,**  
a Delaware limited liability company

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
  
Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

**WITNESS AND ACKNOWLEDGEMENT**

Commonwealth of Massachusetts

County of Middlesex

On this \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public  
Print Name: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

[SEAL]

**EXHIBIT A**

*This Exhibit A may be replaced at Tenant's option as described below*

**PARENT PARCEL**

*Tenant shall have the right to replace this description with a description obtained from Landlord's deed (or deeds) that include the land area encompassed by the Lease and Tenant's improvements thereon*

The Parent Parcel consists of the entire legal taxable lot owned by Landlord as described in a deed (or deeds) to Landlord of which the Leased Premises is a part thereof with such Parent Parcel being described below.

Being situated in the County of St. Clair, State of Illinois, and being known as  
St. Clair County APN: 14-190-409-008

**LOT 74 AND LOT 76 IN BLOCK 2 OF "MILL ADDITION TO URBANA", DEED K2--256.**

**LEASED PREMISES**

*Tenant shall have the right to replace this description with a description obtained from the Lease or from a description obtained from an as-built survey conducted by Tenant.*

The Leased Premises consists of that portion of the Parent Parcel as defined in the Lease which shall include access and utilities easements. The square footage of the Leased Premises shall be the greater of: (i) the land area conveyed to Tenant in the Lease; (ii) Tenant's existing improvements on the Parent Parcel; or (iii) the legal description or depiction below (if any).

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The Access and Utilities Easements include all easements of record as well as existing access and utilities currently servicing the Leased Premises to and from a public right of way, including but not limited to the following;

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## Instructions for completing the Resolution and Consent Affidavit

*\*IMPORTANT INFORMATION BELOW\**

In order to avoid delays in the completion of this transaction, the Resolution and Consent Affidavit must be signed by **ALL** Members, Partners, Directors, Shareholders, Officers or Trustees of the organization. Section 6 of this form allows for the organization to appoint one person to sign the remaining documents but **ONE HUNDRED PERCENT (100%)** of the ownership or voting interest of the organization must sign this first. Failure to comply with these instructions or properly indicate the percentage of ownership and/or voting interest will result in delays and could require the documents to be re-executed. If you have any questions, please contact your land lease representative.

**Prepared by and Return to:**

American Tower  
10 Presidential Way  
Woburn, MA 01801  
Attn: Land Management/Patricia Barnaby, Esq.  
ATC Site No: 304122  
ATC Site Name: Freeburg IL  
Assessor's Parcel No(s): 14-190-409-008

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**RESOLUTION AND CONSENT AFFIDAVIT**

**Village of Freeburg**

Be it known that, under the pains and penalties of perjury, the undersigned Members, Partners, Directors, Shareholders, Officers or Trustees, as applicable (collectively, the "**Affiants**") of the above referenced entity (the "**Landlord**"), hereby declare and resolve the following:

1. Landlord (or its predecessor-in-interest) has leased or subleased a portion of land to SBC Tower Holdings, LLC, a Delaware limited liability company, (the "**Tenant**") under a Lease Agreement originally dated January 18, 1999, (as the same may have been amended, renewed, extended, restated or otherwise modified, collectively, the "**Lease**").
2. Landlord and Tenant desire to enter into an amendment of the Lease (the "**Amendment**") in order to extend the term thereof and to further amend the Lease as more particularly set forth in the Amendment, a copy of which is attached hereto as **Exhibit A** and by this reference made a part hereof.
3. Landlord is duly organized, validly existing, and in good standing in the jurisdiction of its formation, organization, and/or incorporation, as applicable, and is otherwise authorized to transact business and in good standing in any other jurisdictions where such qualifications are required. Landlord has full power and authority to enter into and perform Landlord's obligations under the Amendment and the other Transaction Documents (as hereinafter defined), and the Amendment and the other Transaction Documents have been duly executed and delivered by Landlord. The Affiants listed below are the only legal and equitable owners of Landlord and are the only members, partners, directors, shareholders, officers and/or trustees, as applicable, of Landlord.
4. The Affiants hereby approve of the Transaction Documents and all of the terms and provisions contained therein and declare, resolve and/or affirm, as applicable, that Landlord is hereby authorized to enter into the Transaction Documents with Tenant and effect the transactions contemplated therein. The Affiants hereby declare and affirm that any other corporate and shareholder, member, partner, and/or trustee actions required to effectuate the transactions



EXECUTED UNDER THE PAINS AND PENALTIES OF PERJURY ON THE DATE WRITTEN BELOW

**AFFIANT NO. 1**

**WITNESS**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Title: (circle one) Member, Partner, Director, Shareholder, Officer, Trustee

Percentage Ownership or Voting Interest: \_\_\_\_\_%

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

**WITNESS AND ACKNOWLEDGEMENT**

State/Commonwealth of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public

Print Name: \_\_\_\_\_

My commission expires: \_\_\_\_\_

[SEAL]

EXECUTED UNDER THE PAINS AND PENALTIES OF PERJURY ON THE DATE WRITTEN BELOW

**AFFIANT NO. 2**

**WITNESS**

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

Title: (circle one) Member, Partner, Director, Shareholder, Officer, Trustee

Percentage Ownership or Voting Interest: \_\_\_\_\_%

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

**WITNESS AND ACKNOWLEDGEMENT**

State/Commonwealth of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public  
Print Name: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

[SEAL]

EXECUTED UNDER THE PAINS AND PENALTIES OF PERJURY ON THE DATE WRITTEN BELOW

**AFFIANT NO. 3**

**WITNESS**

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

Title: (circle one) Member, Partner, Director, Shareholder, Officer, Trustee

Percentage Ownership or Voting Interest: \_\_\_\_\_%      Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

**WITNESS AND ACKNOWLEDGEMENT**

State/Commonwealth of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public  
Print Name: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

[SEAL]

EXECUTED UNDER THE PAINS AND PENALTIES OF PERJURY ON THE DATE WRITTEN BELOW

**AFFIANT NO. 4**

**WITNESS**

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

Title: (circle one) Member, Partner, Director, Shareholder, Officer, Trustee

Percentage Ownership or Voting Interest: \_\_\_\_\_%

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

**WITNESS AND ACKNOWLEDGEMENT**

State/Commonwealth of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public  
Print Name: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

[SEAL]

EXECUTED UNDER THE PAINS AND PENALTIES OF PERJURY ON THE DATE WRITTEN BELOW

**AFFIANT NO. 5**

**WITNESS**

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

Title: (circle one) Member, Partner, Director, Shareholder, Officer, Trustee

Percentage Ownership or Voting Interest: \_\_\_\_\_%

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

**WITNESS AND ACKNOWLEDGEMENT**

State/Commonwealth of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public  
Print Name: \_\_\_\_\_  
My commission expires: \_\_\_\_\_

[SEAL]

EXECUTED UNDER THE PAINS AND PENALTIES OF PERJURY ON THE DATE WRITTEN BELOW

**AFFIANT NO. 6**

**WITNESS**

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Title: (circle one) Member, Partner, Director, Shareholder, Officer, Trustee

Percentage Ownership or Voting Interest: \_\_\_\_\_%

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

**WITNESS AND ACKNOWLEDGEMENT**

State/Commonwealth of \_\_\_\_\_

County of \_\_\_\_\_

On this \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_, before me, the undersigned Notary Public, personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument, the person(s) or the entity upon which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public

Print Name: \_\_\_\_\_

My commission expires: \_\_\_\_\_

[SEAL]



In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

**What is FATCA reporting?** The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

**Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Note.** Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

**Other entities.** Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



# Illinois Municipal Retirement Fund

2211 York Road Suite 500 Oak Brook IL 60523-2337

Member Services Representatives 1-800-ASK-IMRF

[www.imrf.org](http://www.imrf.org)

January 22, 2014

IMRF Employer:

In June 2012, the Governmental Accounting Standards Board (GASB) issued two new standards that will substantially change the accounting and financial reporting of public employee pension plans and the state and local governments that participate in such plans.

GASB Statement No. 67, Financial Reporting for Pension Plans, (GASB 67) revises existing guidance for the financial reports of most governmental pension plans, and is effective for financial statements with periods beginning after June 15, 2013. IMRF will implement GASB 67 for the year ending December 31, 2014.

GASB Statement No. 68, Accounting and Financial Reporting for Pensions, (GASB 68) revises and establishes new financial reporting requirements for most governments that provide their employees with pension benefits. GASB 68 is effective for financial statements with fiscal years beginning after June 15, 2014. IMRF's participating employers will be required to implement GASB 68 for fiscal years ending in 2015.

## **What Has Changed?**

Prior to implementing GASB 68, employers participating in IMRF recognized annual pension cost under a funding approach, wherein pension expense was the annual required contribution to the plan. A pension liability arose when there was a difference between the annual contributions required and the annual contributions made.

Subsequent to implementing GASB 68, IMRF employers will recognize a liability in their financial statements as employees earn their pension benefits (i.e., as they provide services to the government). For the first time, employers participating in IMRF will need to record their specific pension amounts, which include the employers' share of the net pension liability, deferred outflows and inflows of resources, and pension expense.

## **Net Pension Liability**

To the extent that your long-term obligation to provide pension benefits (i.e., total pension liability) is larger than the value of the assets available in the plan to pay pension benefits at that date, you are required to record a net pension liability. This is significant because the net pension liability will appear on the face of your accrual-based financial statements for the first time. Further, changes in the net pension liability will be recognized immediately as pension expense or reported as deferred outflows of resources or deferred inflows of resources, depending on the nature of the change.

## Reporting Challenges

GASB 67 does not require IMRF's financial statements to include the information needed for its participating employers to implement GASB 68. For example, IMRF's financial statements will not disclose actuarial information for each individual employer, or each employer's individual interest in the fiduciary net position (i.e., their separate account information).

We recognize that our employers will need information well beyond what is required in our audited financial statements to determine their specific pension amounts. The American Institute of Certified Public Accountants (AICPA) is currently drafting guidance on the format of such information. As we are unsure as to when this guidance will be finalized or what the final determination will be, we have begun the process to develop statements which will report the information required by GASB 68 to you. We have included a preliminary draft statement which provides a portion of the GASB 68 information you will need from us to implement the financial reporting and disclosure requirements of GASB 68. **Do not use this sample information in your financial statements. It is for informational purposes only.** We will provide the format of the remaining GASB 68 information to you at a later date.

Below is a glossary which defines the amounts reported on the attached statement, as provided in GASB 67 and 68:

**Total Pension Liability**—The actuarial estimate of the amount of projected benefit payments the plan must make to current active and inactive plan members as a result of their past service and their expected future service. This statement includes your portion of IMRF's total pension liability.

**Fiduciary Net Position**—The estimated fair value of the plan's pension assets, net of plan liabilities and plan deferred inflows and outflows which are available and restricted to pay employer benefits. The amount included on this statement is your share of IMRF's Fiduciary Net Position.

**Net Pension Liability**—The amount remaining after subtracting the amount of the plan Fiduciary Net Position from the Total Pension Liability. It is also known as the plan's Unfunded Liability (on market-value basis). The amount on this statement illustrates the estimated amount of your Net Pension Liability as of December 31, 2012. It is preliminary, and may materially change. Upon adoption of GASB 68, the Net Pension Liability is the amount to be recorded in your financial statements.

**Fiduciary Net Position as a Percentage of the Total Pension Liability**—The percentage of your portion of IMRF's Total Pension Liability that could be paid with your share of IMRF's Fiduciary Net Position. It is also known as the plan's Funded Status or Funded Ratio.

**Covered-Employee Payroll**—Total payroll for employees required to participate in IMRF. This statement represents the amount of your Covered-Employee Payroll.

**Net Pension Liability as a Percentage of Covered-Employee Payroll**—A calculation that compares your portion of the Net Pension Liability to your Covered-Employee Payroll.

**Discount Rate**—A single rate of return used to calculate the Total Pension Liability. The Discount Rate combines a Long Term Discount Rate and a 20-year Municipal Bond Rate. The Long Term Discount Rate is applied to the portion of the Total Pension Liability that does not exceed the pension assets. The 20-year Municipal Bond Rate is applied to the portion of the Total Pension Liability that exceeds the pension assets.

### **Other Implementation Issues**

Currently, there are no requirements for auditors to opine on the GASB 68 schedules we will provide to you. Accordingly, your auditors may be challenged in terms of obtaining sufficient appropriate audit evidence in order to opine on the pension amounts included in your financial statements. The American Institute of Certified Public Accountants (AICPA) is currently drafting literature which addresses the level of assurance auditors will need to provide on this information. We will communicate to you the final decisions once the AICPA finalizes the literature.

We hope that this is helpful to you to better understand the new pension statements, and we will continue to communicate further developments related to the implementation of GASB 67 and 68 as they arise. If you have any questions, please contact Employer Relations Supervisor Audrey Brown-Ryce at [arbrown-ryce@imrf.org](mailto:arbrown-ryce@imrf.org) or at (630) 706-4246, or Employer Account Analyst Corey Lockwood at [coreylockwood@imrf.org](mailto:coreylockwood@imrf.org) or at (630) 706-4226.

Sincerely,

Mark Nannini, IMRF Chief Financial Officer