

**VILLAGE PRESIDENT**  
Seth Speiser

**VILLAGE CLERK**  
Jerry Menard

**VILLAGE TRUSTEES**  
Mathew Trout  
Dean Pruett  
Lisa Meehling  
Ray Matchett, Jr.  
Mike Blaies  
Denise Albers

# 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 & Keck, P.C.

September 26, 2016

## NOTICE

### **MEETING OF FINANCE COMMITTEE** **(Finance/Industrial Park/Economic Development/Budget)** **(Matchett/Albers/Meehling/Trout)**

#### **VILLAGE OF FREEBURG**

A Finance Committee Meeting of the Village of Freeburg will be held at the Municipal Center, Executive Board Room, **Wednesday, September 28, 2016, at 5:45 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
- E. Old Business
  - 1. Approval of August 24, 2016 Minutes
  - 2. Attorney's Invoices
  - 3. Newsletter
  - 4. FY2016 Audit/Contract
  - 5. Financing of Leaf Truck

F. New Business

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), real estate transactions [5 ILCS, 120/2-(c)(5)], or to discuss executive session minutes, [5 ILCS, 120/2-(c)(21)]

Finance Committee Meeting  
Wednesday, September 28, 2016  
Review of Board List

Review of Board List:

|                                     |                      |
|-------------------------------------|----------------------|
| Board List - MFT:                   | \$ 13,404.52         |
| Board List – Utility Refunds        | \$ 173.29            |
| Board List – ACH Transfer/IMEA Bill | \$ 326,545.07        |
| Board List - General:               | <u>\$ 649,053.82</u> |
| Total Board List:                   | <u>\$ 989,176.70</u> |

SYS DATE: 08/22/16  
FROM: 07/22/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 640  
Monday August 22, 2016

SYS TIME: 14:09  
[NB]

TO: 09/22/16

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| PAYABLE TO<br>INV NO               | GL NO     | CHECK DATE | DESCRIPTION          | CHECK NO | AMOUNT | DISTR  |
|------------------------------------|-----------|------------|----------------------|----------|--------|--------|
| ST. CLAIR COUNTY<br>RADIO TRANSFER | 01-21-612 | 08/22/16   | PD SUPPLIES, EQUIPMT | 51430    | 500.00 | 500.00 |
| ** TOTAL CHECKS ISSUED             |           |            |                      |          | 500.00 |        |
| TOTAL FOR REGULAR CHECKS:          |           |            |                      |          | 500.00 |        |

SYS DATE: 08/24/16  
FROM: 07/24/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 641  
Wednesday August 24, 2016

SYS TIME: 14:19  
[NB]

TO: 09/24/16

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| PAYABLE TO<br>INV NO      | GL NO     | CHECK DATE | CHECK NO | AMOUNT   | DISTR   |
|---------------------------|-----------|------------|----------|----------|---------|
| =====                     |           |            |          |          |         |
| DESCRIPTION               |           |            |          |          |         |
| LUCASH, CLARK<br>PAYROLL  | 01-00-196 | 08/24/16   | 51431    | 1402.42  | 1402.42 |
| ** TOTAL CHECKS ISSUED    |           |            |          | 1402.42  |         |
| TOTAL FOR REGULAR CHECKS: |           |            |          | 1,402.42 |         |

SYS DATE: 08/24/16  
FROM: 07/24/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 642  
Wednesday August 24, 2016

SYS TIME: 14:53  
[NB]

TO: 09/24/16

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| PAYABLE TO<br>INV NO                     | GL NO     | CHECK DATE | CHECK NO | DESCRIPTION              | AMOUNT  | DISTR   |
|--|-----------|------------|----------|--------------------------|---------|---------|
| 1ST AYD CORPORATION<br>PSI59712          |           | 08/24/16   | 51432    |                          | 184.34  |         |
|  | 01-41-612 |            |          | ST SUPPLIES, EQUIPMT     |         | 61.44   |
|  | 51-42-652 |            |          | WR OPERATING SUPPLIES    |         | 61.45   |
|  | 52-43-652 |            |          | SR OPERATING SUPPLIES    |         | 61.45   |
| ANIXTER POWER SOLUTIONS, LLC             |           | 08/24/16   | 51433    |                          | 4781.08 |         |
| 325888885049-02                          | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 766.67  |
| 3265421-00                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 325.00  |
| 3284630-01                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 31.60   |
| 3284630-02                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 94.22   |
| 3284630-03                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 510.98  |
| 3285049-00                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 115.29  |
| 3285049-01                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 84.77   |
| 3285049-03                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 19.67   |
| 3290173-00                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 619.90  |
| 3290173-01                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 100.00  |
| 3290173-02                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 138.90  |
| 3290181-00                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 256.80  |
| 3294048-00                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 683.46  |
| 3294048-01                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 397.78  |
| 3294048-02                               | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 636.04  |
| BREWSTER<br>GRINDING-01                  |           | 08/24/16   | 51434    |                          | 4000.00 |         |
|  | 01-41-539 |            |          | ST OTHER PROF SERVICES   |         | 4000.00 |
| DAVE SCHMIDT TRK SERVICE<br>81965        |           | 08/24/16   | 51435    |                          | 864.39  |         |
|  | 01-41-513 |            |          | ST SERVICES, VEHICLE     |         | 216.09  |
|  | 51-42-513 |            |          | WR SERVICES, VEHICLES    |         | 216.10  |
|  | 52-43-513 |            |          | SR SERVICES, VEHICLES    |         | 216.10  |
|  | 53-40-513 |            |          | EL SERVICES, VEHICLES    |         | 216.10  |
| EXPRESS DESIGN GROUP, INC<br>13370       |           | 08/24/16   | 51436    |                          | 119.80  |         |
|  | 01-11-888 |            |          | AD STAFF ID ITEMS        |         | 119.80  |
| FLETCHER-REINHARDT CO.<br>S1141899.001   |           | 08/24/16   | 51437    |                          | 3147.36 |         |
|  | 53-40-615 |            |          | EL SUPPL, INFRASTRUCTURE |         | 3147.36 |
| FREEBURG PRINTING & PUBLISHING<br>100603 |           | 08/24/16   | 51438    |                          | 288.00  |         |
|  | 01-41-614 |            |          | ST SUPPLIES, STREET      |         | 288.00  |
| FUNDERBURG, TONY<br>8/19/16 REIMB        |           | 08/24/16   | 51439    |                          | 81.40   |         |
|  | 01-11-562 |            |          | AD TRAVEL EXPENSE        |         | 20.35   |
|  | 51-42-562 |            |          | WR TRAVEL EXPENSES       |         | 20.35   |
|  | 52-43-562 |            |          | SR TRAVEL EXPENSES       |         | 20.35   |
|  | 53-40-562 |            |          | EL TRAVEL EXPENSES       |         | 20.35   |
| HEROS IN STYLE                           |           | 08/24/16   | 51440    |                          | 74.99   |         |

SYS DATE: 08/24/16  
FROM: 07/24/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 642  
Wednesday August 24, 2016

SYS TIME: 14:53  
[NB]

TO: 09/24/16

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| PAYABLE TO<br>INV NO                          | GL NO  | CHECK DATE | CHECK NO | DESCRIPTION  | AMOUNT | DISTR                                |
|---|--|------------|----------|--|--------|--------------------------------------|
| 151916  | 01-21-471  |            |          | PD UNIFORM ALLOWANCE   |        | 74.99                                |
| IDOA TREASURER - DANIELLE PET<br>2015/16 DUES | 08/24/16<br>01-21-666  |            | 51441    | PD D.A.R.E.  | 30.00  | 30.00                                |
| KEHRER EQUIPMENT<br>670306                    | 08/24/16<br>01-41-512  |            | 51442    | ST SERVICES, EQUIPMT   | 15.00  | 15.00                                |
| KIESLER'S POLICE SUPPLY CO<br>780547          | 08/24/16<br>01-21-563  |            | 51443    | PD TRAINING  | 477.69 | 477.69                               |
| KRAMPER, ZACHARY<br>MEDICAL 8/24/16           | 08/24/16<br>53-40-534  |            | 51444    | EL MEDICAL   | 369.80 | 369.80                               |
| KRAUSS SHANE<br>MEDICAL 8/24/16               | 08/24/16<br>53-40-534  |            | 51445    | EL MEDICAL   | 147.29 | 147.29                               |
| MEDNIK - RIVERBEND<br>W652394                 | 08/24/16<br>01-41-652<br>51-42-652<br>52-43-652<br>53-40-652 |            | 51446    | ST OPERATING SUPPLIES<br>WR OPERATING SUPPLIES<br>SR OPERATING SUPPLIES<br>EL OPERATING SUPPLIES | 183.72 | 45.93<br>45.93<br>45.93<br>45.93     |
| POLSON, JULIE<br>081816                       | 08/24/16<br>01-11-559<br>01-11-562                           |            | 51447    | AD RECORDING FEES<br>AD TRAVEL EXPENSE   | 58.25  | 38.25<br>20.00                       |
| SHORT CUTS LAWN & LANDSCAPING<br>4702         | 08/24/16<br>01-41-517  |            | 51448    | ST SERVICES, MOWING  | 180.00 | 180.00                               |
| STATE CHEMICAL SOLUTIONS<br>97900818          | 08/24/16<br>53-40-656  |            | 51449    | EL CHEMICALS   | 509.78 | 509.78                               |
| SWITZER FOOD & SUPPLIES<br>59075<br>59130     | 08/24/16<br>01-11-913<br>01-11-913                           |            | 51450    | AD COMMUNITY RELATIONS<br>AD COMMUNITY RELATIONS   | 190.00 | 95.00<br>95.00                       |
| TOLAN, JOHN<br>MEDICAL 8/24/16                | 08/24/16<br>01-41-534<br>51-42-534<br>52-43-534<br>53-40-534 |            | 51451    | ST MEDICAL<br>WR MEDICAL<br>SR MEDICAL<br>EL MEDICAL   | 656.15 | 164.04<br>164.04<br>164.04<br>164.03 |
| TURNER, DAN<br>MEDICAL 8/24/16                | 08/24/16<br>01-21-534  |            | 51452    | PD MEDICAL   | 311.83 | 311.83                               |
| URBANSKI, TYLER                               | 08/24/16   |            | 51453    |  | 20.79  |                                      |

SYS DATE: 08/24/16  
FROM: 07/24/16

Village of Freeburg  
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SYS TIME: 14:53  
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| PAYABLE TO<br>INV NO         | GL NO                     | CHECK DATE | CHECK NO | DESCRIPTION        | AMOUNT    | DISTR  |
|------------------------------|---------------------------|------------|----------|--------------------|-----------|--------|
| MEDICAL                      | 8/24/16                   | 53-40-534  |          | EL MEDICAL         |           | 20.79  |
| VERIZON WIRELESS             |                           | 08/24/16   | 51454    |                    | 280.64    |        |
| 9769921525                   | 01-11-552                 |            |          | AD TELEPHONE       |           | 65.15  |
|                              | 51-42-552                 |            |          | WR TELEPHONE       |           | 68.49  |
|                              | 52-43-552                 |            |          | SR TELEPHONE       |           | 68.49  |
|                              | 53-40-552                 |            |          | EL TELEPHONE       |           | 78.51  |
| VERLAN FUNK SERVICE INC      |                           | 08/24/16   | 51455    |                    | 471.10    |        |
| 408519614 A                  | 51-42-619                 |            |          | WR SUPPLIES, OTHER |           | 471.10 |
| WARNING LITES OF SOUTHERN IL |                           | 08/24/16   | 51456    |                    | 71.64     |        |
| 5473                         | 01-00-195                 |            |          | EXCHANGE           |           | 71.64  |
| **                           | TOTAL CHECKS ISSUED       |            |          |                    | 17515.04  |        |
|                              | TOTAL FOR REGULAR CHECKS: |            |          |                    | 17,515.04 |        |

SYS DATE: 08/24/16  
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Village of Freeburg  
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SYS TIME: 14:58  
[NB]

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| PAYABLE TO<br>INV NO                             | GL NO                  | CHECK DATE | CHECK NO | DESCRIPTION  | AMOUNT   | DISTR           |
|--|------------------------|------------|----------|--|----------|-----------------|
| RHUTASEL & ASSOCIATES, INC<br>12671              | 15-41-532              | 08/24/16   | 1493     | MFT ENGINEERING  | 633.49   | 633.49          |
| VERLAN FUNK SERVICE INC<br>408519614             | 15-41-894              | 08/24/16   | 1494     | MFT AGGREGATE  | 604.34   | 604.34          |
| WARNING LITES OF SOUTHERN IL<br>5473 MFT<br>5636 | 15-41-618<br>15-41-618 | 08/24/16   | 1495     | MFT STREET SIGNS AND POST<br>MFT STREET SIGNS AND POST | 154.72   | 53.86<br>100.86 |
| ** TOTAL CHECKS ISSUED                           |                        |            |          |  | 1392.55  |                 |
| TOTAL FOR REGULAR CHECKS:                        |                        |            |          |  | 1,392.55 |                 |

SYS DATE: 08/24/16  
FROM: 07/24/16

Village of Freeburg  
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REGISTER # 644  
Wednesday August 24, 2016

SYS TIME: 15:24  
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| PAYABLE TO<br>INV NO      | GL NO     | CHECK DATE | CHECK NO | AMOUNT | DISTR  |
|---------------------------|-----------|------------|----------|--------|--------|
| =====                     |           |            |          |        |        |
| DESCRIPTION               |           |            |          |        |        |
| UMB BANK N.A.<br>411854   | 60-40-500 | 08/24/16   | 51457    | 291.50 | 291.50 |
| ** TOTAL CHECKS ISSUED    |           |            |          | 291.50 |        |
| TOTAL FOR REGULAR CHECKS: |           |            |          | 291.50 |        |

SYS DATE: 08/24/16  
FROM: 07/24/16

Village of Freeburg  
A / P B O A R D L I S T  
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wednesday August 24, 2016

SYS TIME: 16:43  
[NB]

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| PAYABLE TO<br>INV NO              | GL NO     | CHECK DATE | DESCRIPTION | CHECK NO | AMOUNT | DISTR  |
|-----------------------------------|-----------|------------|-------------|----------|--------|--------|
| URBANSKI, TYLER<br>MEDICAL8/24/16 | 53-40-534 | 08/24/16   | EL MEDICAL  | 51458    | 187.20 | 187.20 |
| ** TOTAL CHECKS ISSUED            |           |            |             |          | 187.20 |        |
| TOTAL FOR REGULAR CHECKS:         |           |            |             |          | 187.20 |        |

SYS DATE: 08/31/16  
FROM: 07/31/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 646  
Wednesday August 31, 2016

SYS TIME: 12:33  
[NB]

TO: 08/31/16

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| PAYABLE TO<br>INV NO                 | GL NO     | CHECK DATE | CHECK NO | DESCRIPTION             | AMOUNT  | DISTR   |
|--------------------------------------|-----------|------------|----------|-------------------------|---------|---------|
| ALBERS, DENISE<br>2016 IML           |           | 08/31/16   | 51459    |                         | 296.00  |         |
|                                      | 01-11-560 |            |          | AD-IML CONFERENCE       |         | 74.00   |
|                                      | 51-42-560 |            |          | WR-IML CONFERENCE       |         | 74.00   |
|                                      | 52-43-560 |            |          | SR-IML CONFERENCE       |         | 74.00   |
|                                      | 53-40-560 |            |          | EL-IML CONFERENCE       |         | 74.00   |
| BURR OAK METALWERKS<br>16-146        |           | 08/31/16   | 51460    |                         | 998.61  |         |
|                                      | 01-41-512 |            |          | ST SERVICES, EQUIPMT    |         | 37.50   |
|                                      | 51-42-512 |            |          | WR SERVICES, EQUIPMT    |         | 37.50   |
|                                      | 52-43-512 |            |          | SR SERVICES, EQUIPMT    |         | 37.50   |
|                                      | 53-40-512 |            |          | EL SERVICES, EQUIPMT    |         | 37.50   |
| 16-172                               | 01-41-512 |            |          | ST SERVICES, EQUIPMT    |         | 59.65   |
|                                      | 51-42-512 |            |          | WR SERVICES, EQUIPMT    |         | 59.65   |
|                                      | 52-43-512 |            |          | SR SERVICES, EQUIPMT    |         | 59.65   |
|                                      | 53-40-512 |            |          | EL SERVICES, EQUIPMT    |         | 59.65   |
| 16-174<br>8/10/16                    | 52-43-512 |            |          | SR SERVICES, EQUIPMT    |         | 570.51  |
|                                      | 01-41-512 |            |          | ST SERVICES, EQUIPMT    |         | 9.86    |
|                                      | 51-42-512 |            |          | WR SERVICES, EQUIPMT    |         | 9.88    |
|                                      | 52-43-512 |            |          | SR SERVICES, EQUIPMT    |         | 9.88    |
|                                      | 53-40-512 |            |          | EL SERVICES, EQUIPMT    |         | 9.88    |
| CAPPELLO, JOHN<br>MEDICAL 8/31/16    |           | 08/31/16   | 51461    |                         | 61.44   |         |
|                                      | 01-21-534 |            |          | PD MEDICAL              |         | 61.44   |
| CASEY'S GENERAL STORES<br>16290 7/16 |           | 08/31/16   | 51462    |                         | 2745.63 |         |
|                                      | 01-41-655 |            |          | ST AUTO FUEL/OIL        |         | 177.50  |
|                                      | 52-43-655 |            |          | SR AUTO FUEL/OIL        |         | 177.50  |
|                                      | 53-40-655 |            |          | EL AUTO FUEL/OIL        |         | 177.50  |
|                                      | 51-42-655 |            |          | WR AUTO FUEL/OIL        |         | 177.50  |
|                                      | 58-55-657 |            |          | SWP CONCESSION SUPPLIES |         | 125.24  |
| 16290 7/16 PD                        | 01-21-655 |            |          | PD AUTO FUEL/OIL        |         | 1910.39 |
| CENCOM<br>8/25/16                    |           | 08/31/16   | 51463    |                         | 300.00  |         |
|                                      | 01-21-652 |            |          | PD OPERATING SUPPLIES   |         | 300.00  |
| CLEAN THE UNIFORM CO<br>31851087     | HIGHLAND  | 08/31/16   | 51464    |                         | 1847.85 |         |
|                                      | 51-42-471 |            |          | WR UNIFORM RENTAL       |         | 97.31   |
|                                      | 52-43-471 |            |          | SR UNIFORM RENTAL       |         | 97.31   |
|                                      | 53-40-471 |            |          | EL UNIFORM RENTAL       |         | 97.31   |
|                                      | 51-42-652 |            |          | WR OPERATING SUPPLIES   |         | 8.05    |
|                                      | 52-43-652 |            |          | SR OPERATING SUPPLIES   |         | 8.05    |
|                                      | 53-40-652 |            |          | EL OPERATING SUPPLIES   |         | 8.06    |
| 31853005                             | 51-42-471 |            |          | WR UNIFORM RENTAL       |         | 95.30   |
|                                      | 52-43-471 |            |          | SR UNIFORM RENTAL       |         | 95.30   |
|                                      | 53-40-471 |            |          | EL UNIFORM RENTAL       |         | 95.30   |
|                                      | 51-42-652 |            |          | WR OPERATING SUPPLIES   |         | 18.55   |

SYS DATE: 08/31/16  
FROM: 07/31/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 646  
Wednesday August 31, 2016

SYS TIME: 12:33  
[NB]

TO: 08/31/16

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| PAYABLE TO<br>INV NO                      | GL NO            | CHECK DATE | CHECK NO | DESCRIPTION                 | AMOUNT   | DISTR |
|---|------------------|------------|----------|-----------------------------|----------|-------|
|   | 52-43-652        |            |          | SR OPERATING SUPPLIES       | 18.55    |       |
|   | 53-40-652        |            |          | EL OPERATING SUPPLIES       | 18.55    |       |
| 31854924                                  | 51-42-471        |            |          | WR UNIFORM RENTAL           | 119.97   |       |
|   | 52-43-471        |            |          | SR UNIFORM RENTAL           | 119.97   |       |
|   | 53-40-471        |            |          | EL UNIFORM RENTAL           | 119.97   |       |
|   | 51-42-652        |            |          | WR OPERATING SUPPLIES       | 35.00    |       |
|   | 52-43-652        |            |          | SR OPERATING SUPPLIES       | 35.00    |       |
| 31856888                                  | 53-40-652        |            |          | EL OPERATING SUPPLIES       | 34.99    |       |
|   | 51-42-471        |            |          | WR UNIFORM RENTAL           | 115.85   |       |
|   | 52-43-471        |            |          | SR UNIFORM RENTAL           | 115.85   |       |
| 31858825                                  | 53-40-471        |            |          | EL UNIFORM RENTAL           | 115.86   |       |
|   | 51-42-471        |            |          | WR UNIFORM RENTAL           | 115.85   |       |
|   | 52-43-471        |            |          | SR UNIFORM RENTAL           | 115.85   |       |
|   | 53-40-471        |            |          | EL UNIFORM RENTAL           | 115.85   |       |
|   | 51-42-652        |            |          | WR OPERATING SUPPLIES       | 10.06    |       |
|   | 52-43-652        |            |          | SR OPERATING SUPPLIES       | 10.06    |       |
|   | 53-40-652        |            |          | EL OPERATING SUPPLIES       | 10.08    |       |
| COVENTRY HEALTH CARE<br>70993470          | OF MO, I08/31/16 |            | 51465    |                             | 22915.16 |       |
|   | 01-00-151        |            |          | DUE FROM EMPLOYEE INSURANCE | 2612.58  |       |
|   | 01-11-451        |            |          | AD HEALTH INSURANCE         | 517.54   |       |
|   | 01-21-451        |            |          | PD HEALTH INSURANCE         | 8613.30  |       |
|   | 01-41-451        |            |          | ST HEALTH INSURANCE         | 2664.36  |       |
|   | 51-42-451        |            |          | WR HEALTH INSURANCE         | 2641.60  |       |
|   | 52-43-451        |            |          | SR HEALTH INSURANCE         | 2141.77  |       |
|   | 53-40-451        |            |          | EL HEALTH INSURANCE         | 3724.01  |       |
| ELDEN, ROBERT<br>MEDICAL 8/31/16          | 08/31/16         |            | 51466    |                             | 154.39   |       |
|   | 01-41-534        |            |          | ST MEDICAL                  | 38.60    |       |
|   | 51-42-534        |            |          | WR MEDICAL                  | 38.60    |       |
|   | 52-43-534        |            |          | SR MEDICAL                  | 38.60    |       |
|   | 53-40-534        |            |          | EL MEDICAL                  | 38.59    |       |
| FEDERAL SIGNAL CORP<br>6312443<br>6325986 | 08/31/16         |            | 51467    |                             | 13050.68 |       |
|   | 12-23-831.1      |            |          | ES EQUIPMENT TORANDO SIRENS | 680.00   |       |
|   | 12-23-831.1      |            |          | ES EQUIPMENT TORANDO SIRENS | 12370.68 |       |
| FREEBURG TOWNSHIP<br>AUGUST 2016          | 08/31/16         |            | 51468    |                             | 28.84    |       |
|   | 01-41-571        |            |          | ST UTILITIES                | 28.84    |       |
| FUNDERBURG, TONY<br>2016 IML / KC         | 08/31/16         |            | 51469    |                             | 520.00   |       |
|   | 01-11-562        |            |          | AD TRAVEL EXPENSE           | 56.00    |       |
|   | 51-42-562        |            |          | WR TRAVEL EXPENSES          | 56.00    |       |
|   | 52-43-562        |            |          | SR TRAVEL EXPENSES          | 56.00    |       |
|   | 53-40-562        |            |          | EL TRAVEL EXPENSES          | 56.00    |       |
|   | 01-11-560        |            |          | AD-IML CONFERENCE           | 74.00    |       |
|   | 51-42-560        |            |          | WR-IML CONFERENCE           | 74.00    |       |

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|                                     | 52-43-560   |            |          | SR-IML CONFERENCE           |          | 74.00    |
|                                     | 53-40-560   |            |          | EL-IML CONFERENCE           |          | 74.00    |
| HELPERBROOM LLC<br>576341           |             | 08/31/16   | 51470    |                             | 257.50   |          |
|                                     | 52-43-515.1 |            |          | SR SERV INFRAS/OIL          |          | 257.50   |
| HENNING, GARY<br>2016 IML           |             | 08/31/16   | 51471    |                             | 74.00    |          |
|                                     | 01-11-560   |            |          | AD-IML CONFERENCE           |          | 18.50    |
|                                     | 51-42-560   |            |          | WR-IML CONFERENCE           |          | 18.50    |
|                                     | 52-43-560   |            |          | SR-IML CONFERENCE           |          | 18.50    |
|                                     | 53-40-560   |            |          | EL-IML CONFERENCE           |          | 18.50    |
| IEPA<br>#6 117-3647                 |             | 08/31/16   | 51472    |                             | 18648.07 |          |
|                                     | 52-43-712   |            |          | SR IEPA LOAN/PRIN L173647   |          | 12651.99 |
|                                     | 52-43-722   |            |          | SR IEPA LOAN INT L17-3647   |          | 5996.08  |
| ILLINOIS PUBLIC RISK<br>33823       | FUND        | 08/31/16   | 51473    |                             | 7156.00  |          |
|                                     | 01-11-454   |            |          | AD WORKERS COMPENSATION     |          | 49.84    |
|                                     | 01-16-454   |            |          | ZO WORKERS COMPENSATION     |          | 34.65    |
|                                     | 01-21-454   |            |          | PD WORKERS COMPENSATION     |          | 1507.06  |
|                                     | 01-41-454   |            |          | ST WORKERS COMPENSATION     |          | 2858.39  |
|                                     | 51-42-454   |            |          | WR WORKER'S COMP INSURANCE  |          | 601.41   |
|                                     | 52-43-454   |            |          | SR WORKER'S COMP INSURANCE  |          | 866.17   |
|                                     | 53-40-454   |            |          | EL WORKER'S COMP INSURANCE  |          | 1088.10  |
|                                     | 58-55-454   |            |          | SWP WORKER'S COMP INSURANCE |          | 150.38   |
| KEHRER EQUIPMENT<br>670210          |             | 08/31/16   | 51474    |                             | 6.00     |          |
|                                     | 53-40-512   |            |          | EL SERVICES, EQUIPMT        |          | 6.00     |
| KRAMPER, JANE<br>MEDICAL 8/31/16    |             | 08/31/16   | 51475    |                             | 90.11    |          |
|                                     | 01-11-534   |            |          | AD MEDICAL                  |          | 11.26    |
|                                     | 51-42-534   |            |          | WR MEDICAL                  |          | 22.53    |
|                                     | 52-43-534   |            |          | SR MEDICAL                  |          | 22.53    |
|                                     | 53-40-534   |            |          | EL MEDICAL                  |          | 33.79    |
| KRAUSS SHANE<br>MEDICAL 8/31/16     |             | 08/31/16   | 51476    |                             | 54.89    |          |
|                                     | 53-40-534   |            |          | EL MEDICAL                  |          | 54.89    |
| LUBY EQUIPMENT SERVICES<br>V09659   |             | 08/31/16   | 51477    |                             | 1473.15  |          |
|                                     | 01-41-512   |            |          | ST SERVICES, EQUIPMT        |          | 368.28   |
|                                     | 51-42-512   |            |          | WR SERVICES, EQUIPMT        |          | 368.29   |
|                                     | 52-43-512   |            |          | SR SERVICES, EQUIPMT        |          | 368.29   |
|                                     | 53-40-512   |            |          | EL SERVICES, EQUIPMT        |          | 368.29   |
| MARQUARDT, TERRY<br>MEDICAL 8/31/16 |             | 08/31/16   | 51478    |                             | 500.67   |          |
|                                     | 01-21-534   |            |          | PD MEDICAL                  |          | 500.67   |
| MATCHETT, RAY                       |             | 08/31/16   | 51479    |                             | 296.00   |          |

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| 2016 IML                               | 01-11-560 |            |          | AD-IML CONFERENCE        |         | 74.00   |
|  | 51-42-560 |            |          | WR-IML CONFERENCE        |         | 74.00   |
|  | 52-43-560 |            |          | SR-IML CONFERENCE        |         | 74.00   |
|  | 53-40-560 |            |          | EL-IML CONFERENCE        |         | 74.00   |
| MEDNIK - RIVERBEND<br>W652426          |           | 08/31/16   | 51480    |                          | 183.72  |         |
|  | 01-41-652 |            |          | ST OPERATING SUPPLIES    |         | 45.93   |
|  | 51-42-652 |            |          | WR OPERATING SUPPLIES    |         | 45.93   |
|  | 52-43-652 |            |          | SR OPERATING SUPPLIES    |         | 45.93   |
|  | 53-40-652 |            |          | EL OPERATING SUPPLIES    |         | 45.93   |
| MEEHLING, LISA<br>2016 IML             |           | 08/31/16   | 51481    |                          | 296.00  |         |
|  | 01-11-560 |            |          | AD-IML CONFERENCE        |         | 74.00   |
|  | 51-42-560 |            |          | WR-IML CONFERENCE        |         | 74.00   |
|  | 52-43-560 |            |          | SR-IML CONFERENCE        |         | 74.00   |
|  | 53-40-560 |            |          | EL-IML CONFERENCE        |         | 74.00   |
| MENARD, JERRY L.<br>2016 IML           |           | 08/31/16   | 51482    |                          | 296.00  |         |
|  | 01-11-560 |            |          | AD-IML CONFERENCE        |         | 74.00   |
|  | 51-42-560 |            |          | WR-IML CONFERENCE        |         | 74.00   |
|  | 52-43-560 |            |          | SR-IML CONFERENCE        |         | 74.00   |
|  | 53-40-560 |            |          | EL-IML CONFERENCE        |         | 74.00   |
| MIDWEST METER, INC.<br>0080761-IN      |           | 08/31/16   | 51483    |                          | 8460.00 |         |
|  | 51-42-843 |            |          | WR RADIO READ METERS     |         | 8460.00 |
| QUALITY RENTAL<br>1-405065-02          |           | 08/31/16   | 51484    |                          | 43.00   |         |
|  | 01-41-593 |            |          | ST RENTALS               |         | 43.00   |
| REECOM ELECTRONICS, INC<br>ANTENNA/VOF |           | 08/31/16   | 51485    |                          | 46.00   |         |
|  | 12-23-612 |            |          | ES SUPP/EQUIPMT/BAT/PATC |         | 46.00   |
| ROYAL OAK RETRIEVER, LLC<br>204701     |           | 08/31/16   | 51486    |                          | 240.00  |         |
|  | 13-44-575 |            |          | GA RECYCLING             |         | 240.00  |
| SHAFFERS TIRE SERVICE<br>36910         |           | 08/31/16   | 51487    |                          | 39.00   |         |
|  | 01-21-513 |            |          | PD SERVICES, VEHICLE     |         | 39.00   |
| SPEISER, SETH<br>2016 IML              |           | 08/31/16   | 51488    |                          | 296.00  |         |
|  | 01-11-560 |            |          | AD-IML CONFERENCE        |         | 74.00   |
|  | 51-42-560 |            |          | WR-IML CONFERENCE        |         | 74.00   |
|  | 52-43-560 |            |          | SR-IML CONFERENCE        |         | 74.00   |
|  | 53-40-560 |            |          | EL-IML CONFERENCE        |         | 74.00   |
| TOLAN, JOHN<br>2016 IML                |           | 08/31/16   | 51489    |                          | 296.00  |         |
|  | 01-11-560 |            |          | AD-IML CONFERENCE        |         | 74.00   |
|  | 51-42-560 |            |          | WR-IML CONFERENCE        |         | 74.00   |

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|                                    | 52-43-560 |            | SR-IML CONFERENCE  |          |           | 74.00   |
|                                    | 53-40-560 |            | EL-IML CONFERENCE  |          |           | 74.00   |
| TOLAN, ANDY<br>AUGUST 2016 REI     | 53-40-562 | 08/31/16   | EL TRAVEL EXPENSES | 51490    | 76.91     | 76.91   |
| TROUT, MATTHEW<br>2016 IML         | 01-11-560 | 08/31/16   | AD-IML CONFERENCE  | 51491    | 296.00    | 74.00   |
|                                    | 51-42-560 |            | WR-IML CONFERENCE  |          |           | 74.00   |
|                                    | 52-43-560 |            | SR-IML CONFERENCE  |          |           | 74.00   |
|                                    | 53-40-560 |            | EL-IML CONFERENCE  |          |           | 74.00   |
| URBANSKI, TYLER<br>MEDICAL 8/31/16 | 53-40-534 | 08/31/16   | EL MEDICAL         | 51492    | 93.13     | 93.13   |
| WEILMUENSTER & KECK<br>JULY 2016   | 01-11-533 | 08/31/16   | AD LEGAL           | 51493    | 3460.80   | 1334.20 |
|                                    | 01-16-533 |            | ZO LEGAL           |          |           | 1524.60 |
|                                    | 51-42-533 |            | WR LEGAL           |          |           | 81.90   |
|                                    | 52-43-533 |            | SR LEGAL           |          |           | 290.49  |
|                                    | 53-40-533 |            | EL LEGAL           |          |           | 33.61   |
| JULY 2016 PD                       | 01-21-533 |            | PD LEGAL           |          |           | 196.00  |
| ** TOTAL CHECKS ISSUED             |           |            |                    |          | 85597.55  |         |
| TOTAL FOR REGULAR CHECKS:          |           |            |                    |          | 85,597.55 |         |

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| CONTECH ENGINEERED SOLUTIONS |           | 08/31/16   |              | 1496     | 4148.83  |         |
| IN00267415                   | 15-41-616 |            | MFT CULVERTS |          |          | 4148.83 |
| ** TOTAL CHECKS ISSUED       |           |            |              |          | 4148.83  |         |
| TOTAL FOR REGULAR CHECKS:    |           |            |              |          | 4,148.83 |         |

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| 1ST AYD CORPORATION<br>PSI61353   | 01-41-659  | 09/07/16   | 51496    | ST OTHER GEN SUPPLIES  | 173.36 ✓   | 173.36  |
| AMANN, MATT<br>SEPT 2016  | 53-40-562  | 09/07/16   | 51497    | EL TRAVEL EXPENSES   | 306.00 ✓   | 306.00  |
| ANIXTER POWER SOLUTIONS, LLC<br>324768-01<br>3288524-00<br>3307893-00<br>3307893-01   | 53-40-615<br>53-40-615<br>53-40-612<br>53-40-612   | 09/07/16   | 51498    | EL SUPPL, INFRASTRUCTURE<br>EL SUPPL, INFRASTRUCTURE<br>EL SUPPLIES, EQUIPMT<br>EL SUPPLIES, EQUIPMT   | 4865.49 ✓  | 1640.00<br>2925.00<br>268.89<br>31.60   |
| AT&T<br>6185390208 8/16<br>6185392107 8/16<br>6185393106 8/16<br>6185393654 8/16<br>6185395625 8/16<br>6185399178 8/16<br>6185399719 8/16 | 52-43-552<br>52-43-552<br>53-40-552<br>52-43-552<br>52-43-552<br>01-11-552<br>51-42-552<br>52-43-552<br>53-40-552<br>53-40-552 | 09/07/16   | 51499    | SR TELEPHONE<br>SR TELEPHONE<br>EL TELEPHONE<br>SR TELEPHONE<br>SR TELEPHONE<br>AD TELEPHONE<br>WR TELEPHONE<br>SR TELEPHONE<br>EL TELEPHONE<br>EL TELEPHONE | 394.63 ✓   | 9.33<br>17.20<br>311.04<br>17.07<br>10.83<br>4.81<br>4.81<br>4.81<br>4.81<br>9.92 |
| BELLEVILLE SEED HOUSE<br>SO-056853  | 01-41-659  | 09/07/16   | 51500    | ST OTHER GEN SUPPLIES  | 374.00 ✓   | 374.00  |
| BESHEARS, DAVID<br>8/31/16 MEAL   | 51-42-562  | 09/07/16   | 51501    | WR TRAVEL EXPENSES   | 8.50 ✓     | 8.50  |
| BLACKBOARD CONNECT INC<br>1239737   | 01-11-539<br>01-41-539<br>51-42-539<br>53-40-539   | 09/07/16   | 51502    | AD OTHER PROF SERVICES<br>ST OTHER PROF SERVICES<br>WR OTHER PROF SERVICES<br>EL OTHER PROF SERVICES   | 3935.00 ✓  | 1928.15<br>511.55<br>511.55<br>983.75   |
| BLOMENKAMP, GREG<br>8/31/16 MEAL  | 51-42-562  | 09/07/16   | 51503    | WR TRAVEL EXPENSES   | 8.50 ✓     | 8.50  |
| BREYFOGLE, CHRISTOPHER<br>REIMB   | 01-21-513  | 09/07/16   | 51504    | PD SERVICES, VEHICLE   | 58.59 ✓    | 58.59   |
| CADY, INC<br>64309  | 51-42-515  | 09/07/16   | 51505    | WR SERV, INFRASTRUCTURE  | 10617.00 ✓ | 10617.00  |
| CHARTER COMMUNICATIONS  |  | 09/07/16   | 51506    |  | 1042.05 ✓  |   |

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| 0024538 SEPT 16      | 01-41-539 |            | ST OTHER PROF SERVICES |          | 39.82    |        |
|                      | 51-42-539 |            | WR OTHER PROF SERVICES |          | 39.82    |        |
|                      | 52-43-539 |            | SR OTHER PROF SERVICES |          | 39.82    |        |
|                      | 53-40-539 |            | EL OTHER PROF SERVICES |          | 39.81    |        |
| 0030451 SEPT 16      | 01-11-539 |            | AD OTHER PROF SERVICES |          | 56.24    |        |
|                      | 51-42-539 |            | WR OTHER PROF SERVICES |          | 56.24    |        |
|                      | 52-43-539 |            | SR OTHER PROF SERVICES |          | 56.24    |        |
|                      | 53-40-539 |            | EL OTHER PROF SERVICES |          | 56.25    |        |
| 0031145 SEPT 16      | 01-41-539 |            | ST OTHER PROF SERVICES |          | 39.59    |        |
|                      | 51-42-539 |            | WR OTHER PROF SERVICES |          | 39.59    |        |
|                      | 52-43-539 |            | SR OTHER PROF SERVICES |          | 39.59    |        |
|                      | 53-40-539 |            | EL OTHER PROF SERVICES |          | 39.57    |        |
| 0035120 SEPT 16      | 01-11-539 |            | AD OTHER PROF SERVICES |          | 56.25    |        |
|                      | 01-21-539 |            | PD OTHER PROF SERVICES |          | 56.25    |        |
|                      | 51-42-539 |            | WR OTHER PROF SERVICES |          | 112.50   |        |
|                      | 52-43-539 |            | SR OTHER PROF SERVICES |          | 112.50   |        |
|                      | 53-40-539 |            | EL OTHER PROF SERVICES |          | 112.50   |        |
| 005164 SEPT 16       | 01-11-539 |            | AD OTHER PROF SERVICES |          | 12.37    |        |
|                      | 51-42-539 |            | WR OTHER PROF SERVICES |          | 12.37    |        |
|                      | 52-43-539 |            | SR OTHER PROF SERVICES |          | 12.37    |        |
|                      | 53-40-539 |            | EL OTHER PROF SERVICES |          | 12.36    |        |
| ELDEN, ROBERT        |           | 09/07/16   |                        | 51507    | 58.90 ✓  |        |
| 8/31/16 MEAL         | 51-42-562 |            | WR TRAVEL EXPENSES     |          |          | 8.50   |
| MEDICAL 9/07/16      | 01-41-534 |            | ST MEDICAL             |          |          | 12.60  |
|                      | 51-42-534 |            | WR MEDICAL             |          |          | 12.60  |
|                      | 52-43-534 |            | SR MEDICAL             |          |          | 12.60  |
|                      | 53-40-534 |            | EL MEDICAL             |          |          | 12.60  |
| FLAKE, MIKE          |           | 09/07/16   |                        | 51508    | 42.00 ✓  |        |
| MEDICAL 9/07/16      | 01-21-534 |            | PD MEDICAL             |          |          | 42.00  |
| GREEN GUARD          |           | 09/07/16   |                        | 51509    | 93.48 ✓  |        |
| 5064546              | 01-41-652 |            | ST OPERATING SUPPLIES  |          |          | 23.37  |
|                      | 51-42-652 |            | WR OPERATING SUPPLIES  |          |          | 23.37  |
|                      | 52-43-652 |            | SR OPERATING SUPPLIES  |          |          | 23.37  |
|                      | 53-40-652 |            | EL OPERATING SUPPLIES  |          |          | 23.37  |
| HAWKINS, INC         |           | 09/07/16   |                        | 51510    | 472.11 ✓ |        |
| 3943071              | 52-43-656 |            | SR CHEMICALS           |          |          | 472.11 |
| HENNING, GARY        |           | 09/07/16   |                        | 51511    | 160.05 ✓ |        |
| AUGUST 2016          | 01-11-552 |            | AD TELEPHONE           |          |          | 22.00  |
|                      | 01-11-562 |            | AD TRAVEL EXPENSE      |          |          | 138.05 |
| HERZING, JOHN        |           | 09/07/16   |                        | 51512    | 140.00 ✓ |        |
| 247217               | 01-41-614 |            | ST SUPPLIES, STREET    |          |          | 140.00 |

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| ILL-MO PUMP & SUPPLY, INC<br>56186                     | 53-40-520  | 09/07/16   | 51513    | EL POWER PLANT ENGINE REPAIR   | 526.53 ✓  | 526.53   |
| ILLINOIS EPA<br>2016 163060AAF                         | 53-40-578  | 09/07/16   | 51514    | EL PERMITS   | 2258.00 ✓ | 2258.00  |
| JENKINS, ROBERT<br>8/31/16 MEAL                        | 51-42-562  | 09/07/16   | 51515    | WR TRAVEL EXPENSES   | 8.50 ✓    | 8.50   |
| KRAMPER, JANE<br>MEDICAL 9/07/16                       | 01-11-534<br>51-42-534<br>52-43-534<br>53-40-534                           | 09/07/16   | 51516    | AD MEDICAL<br>WR MEDICAL<br>SR MEDICAL<br>EL MEDICAL   | 114.81 ✓  | 11.69<br>23.38<br>23.38<br>35.07               |
| MILEAGE 2016   | 01-11-562<br>51-42-562<br>52-43-562<br>53-40-562                           |            |          | AD TRAVEL EXPENSE<br>WR TRAVEL EXPENSES<br>SR TRAVEL EXPENSES<br>EL TRAVEL EXPENSES  |           | 5.32<br>5.32<br>5.32<br>5.33                   |
| MOHR, JEFF<br>MEDICAL 9/07/16                          | 01-41-534<br>51-42-534<br>52-43-534<br>53-40-534                           | 09/07/16   | 51517    | ST MEDICAL<br>WR MEDICAL<br>SR MEDICAL<br>EL MEDICAL   | 913.21 ✓  | 365.28<br>273.96<br>136.98<br>136.99           |
| MCDONALD, TONY<br>8/31/16 MEAL                         | 51-42-562  | 09/07/16   | 51518    | WR TRAVEL EXPENSES   | 8.50 ✓    | 8.50   |
| O'REILLY AUTOMOTIVE, INC<br>169907<br>170152<br>170608 | 53-40-620<br>53-40-620<br>01-41-612<br>51-42-612<br>52-43-612<br>53-40-612 | 09/07/16   | 51519    | EL POWER PLANT PARTS<br>EL POWER PLANT PARTS<br>ST SUPPLIES, EQUIPMT<br>WR SUPPLIES, EQUIPMT<br>SR SUPPLIES, EQUIPMT<br>EL SUPPLIES, EQUIPMT | 199.41 ✓  | 29.99<br>96.95<br>6.60<br>6.60<br>6.60<br>6.58 |
| 170973<br>172104                                       | 01-21-613<br>01-21-613   |            |          | PD SUPPLIES, VEHICLE<br>PD SUPPLIES, VEHICLE   |           | 23.34<br>22.75                                 |
| PDC LABORATORIES, INC<br>840607                        | 51-42-539  | 09/07/16   | 51520    | WR OTHER PROF SERVICES   | 290.00 ✓  | 290.00   |
| PITNEY BOWES, INC<br>1001693730                        | 01-11-551<br>51-42-551<br>52-43-551<br>53-40-551                           | 09/07/16   | 51521    | AD POSTAGE<br>WR POSTAGE<br>SR POSTAGE<br>EL POSTAGE   | 15.00 ✓   | 3.00<br>3.00<br>3.00<br>3.00                   |

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|-----------------------------|-----------|------------|------------------------|----------|-----------|--------|
|                             | 13-44-551 |            | GA POSTAGE             |          |           | 3.00   |
| REGIONS COMMERICAL BANKCARD |           | 09/07/16   |                        | 51522    | 7203.59 ✓ |        |
| 6262 8/16                   | 01-41-659 |            | ST OTHER GEN SUPPLIES  |          |           | 2.67   |
|                             | 53-40-551 |            | EL POSTAGE             |          |           | 10.12  |
|                             | 53-40-612 |            | EL SUPPLIES, EQUIPMT   |          |           | 116.99 |
|                             | 53-40-620 |            | EL POWER PLANT PARTS   |          |           | 226.58 |
|                             | 53-40-652 |            | EL OPERATING SUPPLIES  |          |           | 50.82  |
|                             | 53-40-653 |            | EL SMALL TOOLS         |          |           | 23.58  |
| 9068 08/16                  | 01-11-551 |            | AD POSTAGE             |          |           | 70.50  |
|                             | 01-11-651 |            | AD OFFICE SUPPLIES     |          |           | 52.18  |
|                             | 01-11-913 |            | AD COMMUNITY RELATIONS |          |           | 35.29  |
|                             | 01-21-651 |            | PD OFFICE SUPPLIES     |          |           | 172.53 |
|                             | 51-42-551 |            | WR POSTAGE             |          |           | 70.50  |
|                             | 51-42-651 |            | WR OFFICE SUPPLIES     |          |           | 31.19  |
|                             | 52-43-551 |            | SR POSTAGE             |          |           | 70.50  |
|                             | 52-43-651 |            | SR OFFICE SUPPLIES     |          |           | 31.19  |
|                             | 53-40-551 |            | EL POSTAGE             |          |           | 70.50  |
| 9084 - 8/16                 | 53-40-651 |            | EL OFFICE SUPPLIES     |          |           | 31.19  |
|                             | 01-21-561 |            | PD DUES                |          |           | 60.00  |
|                             | 01-21-471 |            | PD UNIFORM ALLOWANCE   |          |           | 139.98 |
|                             | 01-21-670 |            | PD POLICE CANINE       |          |           | 374.57 |
|                             | 01-21-612 |            | PD SUPPLIES, EQUIPMT   |          |           | 67.80  |
|                             | 01-21-513 |            | PD SERVICES, VEHICLE   |          |           | 39.99- |
| 9092 8/16                   | 01-11-560 |            | AD-IML CONFERENCE      |          |           | 850.00 |
|                             | 01-11-552 |            | AD TELEPHONE           |          |           | 73.08  |
|                             | 01-11-562 |            | AD TRAVEL EXPENSE      |          |           | 58.34  |
|                             | 51-42-552 |            | WR TELEPHONE           |          |           | 73.08  |
|                             | 51-42-560 |            | WR-IML CONFERENCE      |          |           | 850.00 |
|                             | 51-42-562 |            | WR TRAVEL EXPENSES     |          |           | 58.35  |
|                             | 52-43-552 |            | SR TELEPHONE           |          |           | 73.08  |
|                             | 52-43-560 |            | SR-IML CONFERENCE      |          |           | 850.00 |
|                             | 52-43-561 |            | SR DUES                |          |           | 58.35  |
|                             | 53-40-552 |            | EL TELEPHONE           |          |           | 73.06  |
|                             | 53-40-560 |            | EL-IML CONFERENCE      |          |           | 850.00 |
|                             | 53-40-562 |            | EL TRAVEL EXPENSES     |          |           | 58.35  |
| 9358 8/16                   | 01-11-913 |            | AD COMMUNITY RELATIONS |          |           | 19.98  |
|                             | 01-41-593 |            | ST RENTALS             |          |           | 50.00  |
|                             | 01-41-612 |            | ST SUPPLIES, EQUIPMT   |          |           | 17.42  |
|                             | 01-41-659 |            | ST OTHER GEN SUPPLIES  |          |           | 133.93 |
|                             | 51-42-471 |            | WR UNIFORM RENTAL      |          |           | 158.17 |
|                             | 51-42-551 |            | WR POSTAGE             |          |           | 73.15  |
|                             | 51-42-562 |            | WR TRAVEL EXPENSES     |          |           | 25.27  |
|                             | 51-42-563 |            | WR TRAINING            |          |           | 525.00 |
|                             | 51-42-611 |            | WR SUPPLIES, BUILDING  |          |           | 10.48  |
|                             | 51-42-612 |            | WR SUPPLIES, EQUIPMT   |          |           | 7.58   |
|                             | 51-42-619 |            | WR SUPPLIES, OTHER     |          |           | 104.72 |

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|   | 51-42-652 |            | WR OPERATING SUPPLIES    |          | 40.08     |         |
|   | 51-42-653 |            | WR SMALL TOOLS           |          | 19.99     |         |
|   | 51-42-659 |            | WR OTHER GEN SUPPLIES    |          | 17.42     |         |
|   | 52-43-471 |            | SR UNIFORM RENTAL        |          | 72.30     |         |
|   | 52-43-611 |            | SR SUPPLIES, BUILDING    |          | 13.99     |         |
|   | 52-43-619 |            | SR SUPPLIES, OTHER       |          | 92.44     |         |
|   | 53-40-471 |            | EL UNIFORM RENTAL        |          | 72.30     |         |
|   | 53-40-539 |            | EL OTHER PROF SERVICES   |          | 17.43     |         |
|   | 53-40-611 |            | EL SUPPLIES, BUILDING    |          | 9.25      |         |
|   | 53-40-659 |            | EL OTHER GEN SUPPLIES    |          | 85.89     |         |
|   | 58-55-652 |            | SWP OPERATING SUPPLIES   |          | 17.02     |         |
|   | 58-55-659 |            | SWP OTHER GEN SUPPLIES   |          | 7.98      |         |
|   | 52-43-659 |            | SR OTHER GEN SUPPLIES    |          | 17.42     |         |
| SALLMAN, MAX<br>SEPT 2016               |           | 09/07/16   |                          | 51523    | 306.00 ✓  |         |
|   | 53-40-562 |            | EL TRAVEL EXPENSES       |          |           | 306.00  |
| SHAFFERS TIRE SERVICE<br>36914<br>36919 |           | 09/07/16   |                          | 51524    | 70.50 ✓   |         |
|   | 01-41-513 |            | ST SERVICES, VEHICLE     |          |           | 50.50   |
|   | 01-41-513 |            | ST SERVICES, VEHICLE     |          |           | 20.00   |
| SMITHTON LUMBER CO<br>AUGUST 2016       |           | 09/07/16   |                          | 51525    | 91.98 ✓   |         |
|   | 01-41-659 |            | ST OTHER GEN SUPPLIES    |          |           | 91.98   |
| T & R ELECTRIC SUPPLY CO<br>140706      |           | 09/07/16   |                          | 51526    | 7425.00 ✓ |         |
|   | 53-40-615 |            | EL SUPPL, INFRASTRUCTURE |          |           | 7425.00 |
| TEKLAB, INC<br>190119<br>190202         |           | 09/07/16   |                          | 51527    | 182.00 ✓  |         |
|   | 52-43-539 |            | SR OTHER PROF SERVICES   |          |           | 101.00  |
|   | 52-43-539 |            | SR OTHER PROF SERVICES   |          |           | 81.00   |
| TOLAN, ANDY<br>SEPT 2016/GREEN          |           | 09/07/16   |                          | 51528    | 255.00 ✓  |         |
|   | 53-40-562 |            | EL TRAVEL EXPENSES       |          |           | 255.00  |
| U.S. POST OFFICE<br>VOFREEBURG          |           | 09/07/16   |                          | 51529    | 215.00 ✓  |         |
|   | 01-11-551 |            | AD POSTAGE               |          |           | 43.00   |
|   | 13-44-551 |            | GA POSTAGE               |          |           | 43.00   |
|   | 51-42-551 |            | WR POSTAGE               |          |           | 43.00   |
|   | 52-43-551 |            | SR POSTAGE               |          |           | 43.00   |
|   | 53-40-551 |            | EL POSTAGE               |          |           | 43.00   |
| VERIZON WIRELESS<br>9770872726          |           | 09/07/16   |                          | 51530    | 1494.06 ✓ |         |
|   | 01-11-552 |            | AD TELEPHONE             |          |           | 120.70  |
|   | 01-21-552 |            | PD TELEPHONE             |          |           | 163.02  |
|   | 51-42-552 |            | WR TELEPHONE             |          |           | 101.90  |
|   | 52-43-552 |            | SR TELEPHONE             |          |           | 101.90  |
|   | 53-40-552 |            | EL TELEPHONE             |          |           | 101.90  |

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|                                       | 01-00-193 | EXCHANGE-EMPLOYEE CELL PHONES |          | 403.45     |          |
|                                       | 01-00-193 | EXCHANGE-EMPLOYEE CELL PHONES |          | 501.19     |          |
| WASTE MANAGEMENT OF ST LOUIS 09/07/16 |           |                               | 51531    | 18194.90 ✓ |          |
| 0147715-1841-3                        | 13-44-575 | GA RECYCLING                  |          |            | 1200.00  |
| 6505051-2052-9                        | 13-44-573 | GA GARBAGE DISPOSAL           |          |            | 16994.90 |
| ** TOTAL CHECKS ISSUED                |           |                               |          | 62521.65   |          |
| TOTAL FOR REGULAR CHECKS:             |           |                               |          | 62,521.65  |          |

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|------------------------------------|-------------|------------|-------------------------|----------|--------|--------|
| CHRIST BROS. PRODUCTS LLC<br>1504  | 15-41-891.1 | 09/07/16   | MFT COLD PATCH          | 1497     | 485.47 | 485.47 |
| MACLAIR ASPHALT SALES, LLC<br>1114 | 15-41-892   | 09/07/16   | MFT PATCHING AND REPAIR | 1498     | 210.64 | 210.64 |
| ** TOTAL CHECKS ISSUED             |             |            |                         |          | 696.11 |        |
| TOTAL FOR REGULAR CHECKS:          |             |            |                         |          | 696.11 |        |

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|-------------------------------------|-----------|------------|--------------------|----------|----------|---------|
| PENSONEAU, SCOTT<br>BACKPAY         | 01-00-196 | 09/09/16   | EXCHANGE - PAYROLL | 51494    | 440.58   | 440.58  |
| KRAMPER, ZACHARY<br>VAC/COMP TRAINI | 01-00-196 | 09/09/16   | EXCHANGE - PAYROLL | 51495    | 1474.65  | 1474.65 |
| ** TOTAL CHECKS ISSUED              |           |            |                    |          | 1915.23  |         |
| TOTAL FOR REGULAR CHECKS:           |           |            |                    |          | 0.00     |         |
| TOTAL UNPOSTED MANUAL CHECKS:       |           |            |                    |          | 1,915.23 |         |

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| ENERGY CULVERT               |             | 09/14/16   |   | 1499     | 5070.43  |         |
| 2016-5-323                   | 15-41-616   |            | MFT CULVERTS                              |          |          | 3353.08 |
| 2016-6-118                   | 15-41-616   |            | MFT CULVERTS                              |          |          | 74.45   |
| 2016-6-159                   | 01-41-614   |            | ST SUPPLIES, STREET- <i>slb 15-41-616</i> |          |          | 713.55  |
| 2016-7-246                   | 15-41-616   |            | MFT CULVERTS                              |          |          | 929.35  |
| JTC PETROLEUM CO.            |             | 09/14/16   |   | 1500     | 1584.60  |         |
| 10176                        | 15-41-891.1 |            | MFT COLD PATCH                            |          |          | 1584.60 |
| MACLAIR ASPHALT SALES, LLC   |             | 09/14/16   |   | 1501     | 208.07   |         |
| 1149                         | 15-41-892   |            | MFT PATCHING AND REPAIR                   |          |          | 208.07  |
| WARNING LITES OF SOUTHERN IL |             | 09/14/16   |   | 1502     | 303.93   |         |
| 5674                         | 15-41-618   |            | MFT STREET SIGNS AND POST                 |          |          | 56.93   |
| 5759                         | 15-41-618   |            | MFT STREET SIGNS AND POST                 |          |          | 247.00  |
| ** TOTAL CHECKS ISSUED       |             |            |   |          | 7167.03  |         |
| TOTAL FOR REGULAR CHECKS:    |             |            |   |          | 7,167.03 |         |

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|--|---|------------|--|----------|----------|---|
| ALTEC INDUSTRIES INC<br>50016576                         | 53-40-512   | 09/14/16   | EL SERVICES, EQUIPMT   | 51532    | 29025.48 | 29025.48  |
| ANIXTER POWER SOLUTIONS, LLC<br>3307893-02<br>3317829-00 | 53-40-612<br>53-40-615  | 09/14/16   | EL SUPPLIES, EQUIPMT<br>EL SUPPL, INFRASTRUCTURE   | 51533    | 904.74   | 635.85<br>268.89                                |
| BEL-O PEST SOLUTIONS, INC<br>126362                      | 01-11-519<br>01-21-539  | 09/14/16   | AD SERVICES, OTHER<br>PD OTHER PROF SERVICES   | 51534    | 45.00    | 22.50<br>22.50                                  |
| BELLEVILLE SUPPLY COMPANY<br>472059<br>472060            | 01-41-614<br>01-41-614  | 09/14/16   | ST SUPPLIES, STREET<br>ST SUPPLIES, STREET   | 51535    | 341.65   | 130.36<br>211.29                                |
| BHMG ENGINEERS<br>1019R.315                              | 53-40-532   | 09/14/16   | EL ENGINEERING   | 51536    | 1050.00  | 1050.00   |
| BHMG SERVICE CORPORATION<br>1019.SC.302                  | 53-40-539   | 09/14/16   | EL OTHER PROF SERVICES   | 51537    | 1810.23  | 1810.23   |
| BLOMENKAMP, GREG<br>MEDICAL 9/14/16                      | 01-41-534<br>51-42-534<br>52-43-534<br>53-40-534              | 09/14/16   | ST MEDICAL<br>WR MEDICAL<br>SR MEDICAL<br>EL MEDICAL                                     | 51538    | 70.26    | 28.10<br>21.08<br>10.54<br>10.54                |
| BONNEL INDUSTRIES, INC<br>106721                         | 13-44-844.1   | 09/14/16   | BANK LOAN - LEAF MACHINE   | 51539    | 14454.00 | 14454.00  |
| CHARTER COMMUNICATIONS<br>30915 SEPT 2016                | 01-21-552   | 09/14/16   | PD TELEPHONE   | 51540    | 192.98   | 192.98  |
| CHIEF SUPPLY<br>212640<br>217331<br>226673               | 01-21-613<br>01-21-613<br>01-21-471                           | 09/14/16   | PD SUPPLIES, VEHICLE<br>PD SUPPLIES, VEHICLE<br>PD UNIFORM ALLOWANCE                     | 51541    | 1697.08  | 679.47<br>805.96<br>211.65                      |
| COMPUTRON<br>55131/2<br>56138                            | 01-21-834<br>01-11-835<br>51-42-835<br>52-43-835<br>53-40-835 | 09/14/16   | PD COMPUTER SOFTWARE<br>AD EQUIPMENT, COMP<br>WR-COMPUTER<br>SR-COMPUTER<br>EL-COMPUTERS | 51542    | 4710.52  | 3918.52<br>198.00<br>198.00<br>198.00<br>198.00 |
| ELDEN, ROBERT  |   | 09/14/16   |  | 51543    | 314.08   |   |

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| MEDICAL 9/14/16              | 01-41-534 | ST MEDICAL                |          | 78.52    |          |
|                              | 51-42-534 | WR MEDICAL                |          | 78.52    |          |
|                              | 52-43-534 | SR MEDICAL                |          | 78.52    |          |
|                              | 53-40-534 | EL MEDICAL                |          | 78.52    |          |
| FLETCHER-REINHARDT CO.       |           | 09/14/16                  | 51544    | 836.40   |          |
| S1143597-001                 | 53-40-615 | EL SUPPL, INFRASTRUCTURE  |          |          | 608.40   |
| S1143597-002                 | 53-40-615 | EL SUPPL, INFRASTRUCTURE  |          |          | 228.00   |
| FSH WATER COMMISSION         |           | 09/14/16                  | 51545    | 33041.26 |          |
| 113429                       | 51-42-575 | WR WATER PURCHASES        |          |          | 33041.26 |
| FUNDERBURG, TONY             |           | 09/14/16                  | 51546    | 40.70    |          |
| 9/09/16 REIMB                | 01-11-562 | AD TRAVEL EXPENSE         |          |          | 10.16    |
|                              | 51-42-562 | WR TRAVEL EXPENSES        |          |          | 10.18    |
|                              | 52-43-562 | SR TRAVEL EXPENSES        |          |          | 10.16    |
|                              | 53-40-562 | EL TRAVEL EXPENSES        |          |          | 10.20    |
| GALLS, INC                   |           | 09/14/16                  | 51547    | 70.12    |          |
| 005981251                    | 01-21-471 | PD UNIFORM ALLOWANCE      |          |          | 70.12    |
| ICON TROPHIES AND DESIGN LLC |           | 09/14/16                  | 51548    | 120.00   |          |
| 5                            | 01-11-913 | AD COMMUNITY RELATIONS    |          |          | 120.00   |
| ILLINOIS SECRETARY OF STATE  |           | 09/14/16                  | 51549    | 196.00   |          |
| LIC TITLE 2016               | 01-21-513 | PD SERVICES, VEHICLE      |          |          | 196.00   |
| JIM'S AUTOMOTIVE INC         |           | 09/14/16                  | 51550    | 630.27   |          |
| 20112                        | 01-21-513 | PD SERVICES, VEHICLE      |          |          | 522.58   |
| 20140                        | 01-41-513 | ST SERVICES, VEHICLE      |          |          | 26.92    |
|                              | 51-42-513 | WR SERVICES, VEHICLES     |          |          | 26.92    |
|                              | 52-43-513 | SR SERVICES, VEHICLES     |          |          | 26.92    |
|                              | 53-40-513 | EL SERVICES, VEHICLES     |          |          | 26.93    |
| KASPER, RANDY                |           | 09/14/16                  | 51551    | 1147.31  |          |
| MEDICAL 9/14/16              | 53-40-534 | EL MEDICAL                |          |          | 1147.31  |
| KEHRER EQUIPMENT             |           | 09/14/16                  | 51552    | 15.00    |          |
| 670317                       | 01-41-512 | ST SERVICES, EQUIPMT      |          |          | 15.00    |
| KRAUSS SHANE                 |           | 09/14/16                  | 51553    | 136.00   |          |
| MEDICAL 9/14/16              | 01-21-534 | PD MEDICAL                |          |          | 136.00   |
| MASCOUTAH EQUIPMENT CO       |           | 09/14/16                  | 51554    | 24.15    |          |
| T427724                      | 01-41-612 | ST SUPPLIES, EQUIPMT      |          |          | 24.15    |
| MCGARRY, LAURA               |           | 09/14/16                  | 51555    | 185.28   |          |

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| MEDICAL                               | 9/14/16               | 01-21-534                     | PD MEDICAL |         | 185.28 |
| MICK'S AUTO REPAIR, INC<br>71781      | 09/14/16<br>01-41-513 | 51556<br>ST SERVICES, VEHICLE |            | 233.00  | 233.00 |
| MIDIAN ELECTRONICS<br>0048768         | 09/14/16<br>12-23-831 | 51557<br>ES EQUIPMENT, PAGERS |            | 32.00   | 32.00  |
| REINNECK FARMS<br>1                   | 09/14/16<br>01-41-517 | 51558<br>ST SERVICES, MOWING  |            | 500.00  | 500.00 |
| SHORT CUTS LAWN & LANDSCAPING<br>4802 | 09/14/16<br>01-41-517 | 51559<br>ST SERVICES, MOWING  |            | 797.50  | 797.50 |
| ST CLAIR COUNTY TREASURER             | 09/14/16              | 51560                         |            | 2222.26 |        |
| 2016-00000275                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 199.87 |
| 2016-00000276                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 789.78 |
| 2016-00000277                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 50.00  |
| 2016-00000278                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 50.00  |
| 2016-00000279                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 59.43  |
| 2016-00000280                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 405.15 |
| 2016-00000281                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 230.16 |
| 2016-00000282                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 157.74 |
| 2016-00000283                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 50.00  |
| 2016-00000284                         | 01-16-535             | ZO COUNTY INSPECTIONS         |            |         | 230.13 |
| ST CLAIR COUNTY TREASURER             | 09/14/16              | 51561                         |            | 58.90   |        |
| 2016NTT2896                           | 01-21-652             | PD OPERATING SUPPLIES         |            |         | 15.00  |
| 2016PS2897                            | 01-21-652             | PD OPERATING SUPPLIES         |            |         | 13.77  |
| 2016TT2895                            | 01-21-652             | PD OPERATING SUPPLIES         |            |         | 30.13  |
| ST CLAIR SERVICE COMPANY              | 09/14/16              | 51562                         |            | 2293.45 |        |
| 664847                                | 01-41-655             | ST AUTO FUEL/OIL              |            |         | 139.37 |
|                                       | 51-42-655             | WR AUTO FUEL/OIL              |            |         | 139.37 |
|                                       | 52-43-655             | SR AUTO FUEL/OIL              |            |         | 139.37 |
|                                       | 53-40-655             | EL AUTO FUEL/OIL              |            |         | 139.37 |
| 664848                                | 01-41-655             | ST AUTO FUEL/OIL              |            |         | 92.92  |
|                                       | 51-42-655             | WR AUTO FUEL/OIL              |            |         | 92.92  |
|                                       | 52-43-655             | SR AUTO FUEL/OIL              |            |         | 92.92  |
|                                       | 53-40-655             | EL AUTO FUEL/OIL              |            |         | 92.90  |
| 665059                                | 01-41-655             | ST AUTO FUEL/OIL              |            |         | 82.89  |
|                                       | 51-42-655             | WR AUTO FUEL/OIL              |            |         | 82.89  |
|                                       | 52-43-655             | SR AUTO FUEL/OIL              |            |         | 82.89  |
|                                       | 53-40-655             | EL AUTO FUEL/OIL              |            |         | 82.89  |
| 665060                                | 01-41-655             | ST AUTO FUEL/OIL              |            |         | 258.19 |
|                                       | 51-42-655             | WR AUTO FUEL/OIL              |            |         | 258.19 |
|                                       | 52-43-655             | SR AUTO FUEL/OIL              |            |         | 258.19 |

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| PAYABLE TO<br>INV NO                           | GL NO     | CHECK DATE | CHECK NO | DESCRIPTION             | AMOUNT    | DISTR  |
|--|-----------|------------|----------|-------------------------|-----------|--------|
|  | 53-40-655 |            |          | EL AUTO FUEL/OIL        |           | 258.18 |
| SUPERIOR INDUSTRIAL<br>1901593059              | SUPPLY    | 09/14/16   | 51563    | DISCOUNT TAKEN          | 186.58    | 1.88-  |
|  | 51-42-653 |            |          | WR SMALL TOOLS          |           | 188.46 |
| SURETY REFRIGERATION<br>45922                  | SERV      | 09/14/16   | 51564    | SWP SERVICES, OTHER     | 206.00    | 206.00 |
|  | 58-55-519 |            |          |                         |           |        |
| TEKLAB, INC<br>189785<br>189800                |           | 09/14/16   | 51565    | SR OTHER PROF SERVICES  | 90.00     | 45.00  |
|  | 52-43-539 |            |          | SR OTHER PROF SERVICES  |           | 45.00  |
| URBANSKI, TYLER<br>MEDICAL 9/14/16             |           | 09/14/16   | 51566    | EL MEDICAL              | 487.99    | 487.99 |
|  | 53-40-534 |            |          |                         |           |        |
| WATTS COPY SYSTEMS INC<br>19322017<br>19326228 |           | 09/14/16   | 51567    | PD SERVICES, EQUIPMT    | 486.49    | 102.09 |
|  | 01-21-512 |            |          | AD SERVICES, EQUIPMT    |           | 71.38  |
|  | 01-11-512 |            |          | WR SERVICES, EQUIPMT    |           | 71.39  |
|  | 51-42-512 |            |          | SR SERVICES, EQUIPMT    |           | 71.39  |
|  | 52-43-512 |            |          | EL SERVICES, EQUIPMT    |           | 71.39  |
|  | 53-40-512 |            |          | PD SERVICES, EQUIPMT    |           | 98.85  |
|  | 01-21-512 |            |          |                         |           |        |
| WSHS PARTNERSHIP<br>UTILITY REFUND             |           | 09/14/16   | 51568    | ELECT CUSTOMER DEPOSITS | 100.00    | 40.00  |
|  | 53-00-257 |            |          | SEWER CUSTOMER DEPOSITS |           | 30.00  |
|  | 52-00-257 |            |          | WATER CUSTOMER DEPOSITS |           | 30.00  |
|  | 51-00-257 |            |          |                         |           |        |
| ** TOTAL CHECKS ISSUED                         |           |            |          |                         | 98752.68  |        |
| TOTAL FOR REGULAR CHECKS:                      |           |            |          |                         | 98,752.68 |        |

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|----------------------------------|-------------|------------|------------------------|----------|--------|-------|
| BONNEL INDUSTRIES, INC<br>106721 | 13-44-844.1 | 09/14/16   | GA EQUIPMENT-LEAF/LIMB | 51569    | 90.00  | 90.00 |
| ** TOTAL CHECKS ISSUED           |             |            |                        |          | 90.00  |       |
| TOTAL FOR REGULAR CHECKS:        |             |            |                        |          | 90.00  |       |

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|---------------------------|-----------|------------|-------------------|----------|--------|-------|
| POLSON, JULIE             |           | 09/19/16   |                   | 51570    | 296.00 |       |
| 2016 IML                  | 01-11-560 |            | AD-IML CONFERENCE |          |        | 74.00 |
|                           | 51-42-560 |            | WR-IML CONFERENCE |          |        | 74.00 |
|                           | 52-43-560 |            | SR-IML CONFERENCE |          |        | 74.00 |
|                           | 53-40-560 |            | EL-IML CONFERENCE |          |        | 74.00 |
| ** TOTAL CHECKS ISSUED    |           |            |                   |          | 296.00 |       |
| TOTAL FOR REGULAR CHECKS: |           |            |                   |          | 296.00 |       |

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|--|---|------------|---|----------|----------|--|
| AFFORDABLE AUTOMOTIVE<br>2188            | 01-21-513   | 09/20/16   | PD SERVICES, VEHICLE  | 51571    | 578.51   | 578.51   |
| AIRGAS USA, LLC<br>9938745403            | 53-40-612   | 09/20/16   | EL SUPPLIES, EQUIPMT  | 51572    | 29.00    | 29.00  |
| ALS TRIBOLOGY<br>483015                  | 53-40-512   | 09/20/16   | EL SERVICES, EQUIPMT  | 51573    | 23.65    | 23.65  |
| BEL-O PEST SOLUTIONS, INC<br>126363      | 53-40-519   | 09/20/16   | EL SERVICES, OTHER  | 51574    | 95.00    | 95.00  |
| BENEDICK TITLE COMPANY<br>FRED HELMS     | 52-43-811   | 09/20/16   | SR LAND/EASEMT ACQUISTN   | 51575    | 12000.00 | 12000.00   |
| BLOMENKAMP, GREG<br>MEDICAL 9/20/16      | 01-41-534<br>51-42-534<br>52-43-534<br>53-40-534  | 09/20/16   | ST MEDICAL<br>WR MEDICAL<br>SR MEDICAL<br>EL MEDICAL  | 51576    | 2070.91  | 828.36<br>621.27<br>310.64<br>310.64                                     |
| BOEVING, JOEL<br>SEPT 2016               | 01-21-670   | 09/20/16   | PD POLICE CANINE  | 51577    | 128.95   | 128.95   |
| CASEY'S GENERAL STORES<br>16290 8/16     | 01-41-655<br>52-43-655<br>53-40-655<br>51-42-655<br>58-55-657<br>01-21-655              | 09/20/16   | ST AUTO FUEL/OIL<br>SR AUTO FUEL/OIL<br>EL AUTO FUEL/OIL<br>WR AUTO FUEL/OIL<br>SWP CONCESSION SUPPLIES<br>PD AUTO FUEL/OIL   | 51578    | 1239.07  | 243.75<br>243.75<br>243.75<br>243.75<br>182.70<br>81.37                  |
| COMMUNICATION REVOLVING FUND<br>T1703221 | 01-21-539   | 09/20/16   | PD OTHER PROF SERVICES  | 51579    | 1232.58  | 1232.58  |
| COVENTRY HEALTH CARE OF MO,<br>71547200  | 01-00-151<br>01-11-451<br>01-21-451<br>01-41-451<br>51-42-451<br>52-43-451<br>53-40-451 | 09/20/16   | DUE FROM EMPLOYEE INSURANCE<br>AD HEALTH INSURANCE<br>PD HEALTH INSURANCE<br>ST HEALTH INSURANCE<br>WR HEALTH INSURANCE<br>SR HEALTH INSURANCE<br>EL HEALTH INSURANCE | 51580    | 25325.61 | 673.77-<br>481.61<br>8613.30<br>2664.36<br>2569.75<br>2069.93<br>9600.43 |
| DAVE SCHMIDT TRK SERVICE<br>82243        | 01-41-513   | 09/20/16   | ST SERVICES, VEHICLE  | 51581    | 857.16   | 53.76  |

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|  | 51-42-513 |            | WR SERVICES, VEHICLES    |          |          | 53.76    |
|  | 52-43-513 |            | SR SERVICES, VEHICLES    |          |          | 53.76    |
| 82253                                    | 01-41-513 |            | ST SERVICES, VEHICLE     |          |          | 231.96   |
|  | 51-42-513 |            | WR SERVICES, VEHICLES    |          |          | 231.96   |
|  | 52-43-513 |            | SR SERVICES, VEHICLES    |          |          | 231.96   |
| DONALD, WILLIAM<br>MEDICAL 9/20/16       | 01-21-534 | 09/20/16   | PD MEDICAL               | 51582    | 263.63   | 263.63   |
| FREEBURG PRINTING & PUBLISHING<br>100855 | 01-11-651 | 09/20/16   | AD OFFICE SUPPLIES       | 51583    | 477.00   | 26.00    |
|  | 51-42-651 |            | WR OFFICE SUPPLIES       |          |          | 26.00    |
|  | 52-43-651 |            | SR OFFICE SUPPLIES       |          |          | 26.00    |
|  | 53-40-651 |            | EL OFFICE SUPPLIES       |          |          | 26.00    |
| 100890                                   | 01-11-913 |            | AD COMMUNITY RELATIONS   |          |          | 373.00   |
| FUNDERBURG, TONY<br>9/16/16 MILEAGE      | 01-11-562 | 09/20/16   | AD TRAVEL EXPENSE        | 51584    | 70.70    | 17.67    |
|  | 51-42-562 |            | WR TRAVEL EXPENSES       |          |          | 17.67    |
|  | 52-43-562 |            | SR TRAVEL EXPENSES       |          |          | 17.67    |
|  | 53-40-562 |            | EL TRAVEL EXPENSES       |          |          | 17.69    |
| HD SUPPLY WATERWORKS, LTD<br>G054873     | 51-42-615 | 09/20/16   | WR SUPPL, INFRASTRUCTURE | 51585    | 781.20   | 781.20   |
| HELMS, FRED<br>EASEMENT                  | 52-43-811 | 09/20/16   | SR LAND/EASEMT ACQUISTN  | 51586    | 50001.00 | 50001.00 |
| HEROS IN STYLE<br>152635                 | 01-21-471 | 09/20/16   | PD UNIFORM ALLOWANCE     | 51587    | 99.94    | 19.99    |
| 152705                                   | 01-21-471 |            | PD UNIFORM ALLOWANCE     |          |          | 79.95    |
| I.E.P.A.<br>L17-1760 #31                 | 52-43-713 | 09/20/16   | SR IEPA LOAN/PRN/L171760 | 51588    | 15764.54 | 14076.22 |
|  | 52-43-723 |            | SR IEPA LOAN/INT/L171760 |          |          | 1688.32  |
| JM TEST SYSTEMS<br>S419585-IN            | 53-40-539 | 09/20/16   | EL OTHER PROF SERVICES   | 51589    | 424.21   | 167.00   |
| S421031-IN                               | 53-40-512 |            | EL SERVICES, EQUIPMT     |          |          | 257.21   |
| LUBY EQUIPMENT SERVICES<br>V09698        | 01-41-512 | 09/20/16   | ST SERVICES, EQUIPMT     | 51590    | 566.87   | 141.72   |
|  | 51-42-512 |            | WR SERVICES, EQUIPMT     |          |          | 141.72   |
|  | 52-43-512 |            | SR SERVICES, EQUIPMT     |          |          | 141.72   |
|  | 53-40-512 |            | EL SERVICES, EQUIPMT     |          |          | 141.71   |
| MARQUARDT, TERRY                         |           | 09/20/16   |                          | 51591    | 3850.00  |          |

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|---|-----------|------------|------------------------|----------|------------|---------|
| MEDICAL 9/20/16                               | 01-21-539 |            | PD OTHER PROF SERVICES |          |            | 3850.00 |
| PDC LABORATORIES, INC<br>842041               | 51-42-539 | 09/20/16   | WR OTHER PROF SERVICES | 51592    | 585.00     | 585.00  |
| ROYAL OAK RETRIEVER, LLC<br>211094            | 13-44-575 | 09/20/16   | GA RECYCLING           | 51593    | 240.00     | 240.00  |
| SCHUTZENHOFER, MICHAEL<br>MEDICAL 9/21/16     | 01-21-534 | 09/20/16   | PD MEDICAL             | 51594    | 494.58     | 494.58  |
| ST CLAIR COUNTY TREASURER<br>2016-00000232    | 01-16-535 | 09/20/16   | ZO COUNTY INSPECTIONS  | 51595    | 2045.50    | 207.44  |
| 2016-00000233                                 | 01-16-535 |            | ZO COUNTY INSPECTIONS  |          |            | 1105.26 |
| 2016-00000234                                 | 01-16-535 |            | ZO COUNTY INSPECTIONS  |          |            | 37.50   |
| 2016-00000236                                 | 01-16-535 |            | ZO COUNTY INSPECTIONS  |          |            | 140.46  |
| 2016-00000237                                 | 01-16-535 |            | ZO COUNTY INSPECTIONS  |          |            | 299.27  |
| 2016-00000244                                 | 01-16-535 |            | ZO COUNTY INSPECTIONS  |          |            | 155.57  |
| 2016-00000245                                 | 01-16-535 |            | ZO COUNTY INSPECTIONS  |          |            | 50.00   |
| 2016-00000246                                 | 01-16-535 |            | ZO COUNTY INSPECTIONS  |          |            | 50.00   |
| UMB BANK N.A.<br>423897                       | 53-40-711 | 09/20/16   | EL BOND DEBT SERVICE   | 51596    | 371.00     | 371.00  |
| UNUM LIFE INSURANCE CO OF AME<br>OCTOBER 2016 | 01-11-451 | 09/20/16   | AD HEALTH INSURANCE    | 51597    | 224.65     | 4.83    |
|   | 01-21-451 |            | PD HEALTH INSURANCE    |          |            | 72.87   |
|   | 01-41-451 |            | ST HEALTH INSURANCE    |          |            | 21.29   |
|   | 51-42-451 |            | WR HEALTH INSURANCE    |          |            | 21.93   |
|   | 52-43-451 |            | SR HEALTH INSURANCE    |          |            | 17.74   |
|   | 53-40-451 |            | EL HEALTH INSURANCE    |          |            | 85.99   |
| ** TOTAL CHECKS ISSUED                        |           |            |                        |          | 119840.26  |         |
| TOTAL FOR REGULAR CHECKS:                     |           |            |                        |          | 119,840.26 |         |

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|-------------------------------|-----------|------------|-------------------------------|----------|----------|-----------|
| ADP - CHARGES<br>478019605    |           | 08/26/16   |                               | 80000058 | 185.45   |           |
|                               | 01-11-539 |            | AD OTHER PROF SERVICES        |          |          | 46.35     |
|                               | 51-42-539 |            | WR OTHER PROF SERVICES        |          |          | 46.35     |
|                               | 52-43-539 |            | SR OTHER PROF SERVICES        |          |          | 46.35     |
|                               | 53-40-539 |            | EL OTHER PROF SERVICES        |          |          | 46.40     |
| CITIZENS- PAYROLL<br>#17-2016 |           | 08/26/16   |                               | 80000059 | 54031.16 |           |
|                               | 01-00-215 |            | PR W/H FICA                   |          |          | 5961.40-  |
|                               | 01-00-216 |            | PR W/H RETIREMENT             |          |          | 3683.08-  |
|                               | 01-00-213 |            | PR W/H FIT                    |          |          | 8787.45-  |
|                               | 01-00-214 |            | PR W/H SIT                    |          |          | 2788.18-  |
|                               | 01-00-196 |            | EXCHANGE - PAYROLL            |          |          | 2530.15-  |
|                               | 01-21-421 |            | PD REGULAR SALARIES           |          |          | 21929.69  |
|                               | 01-21-422 |            | PD OVERTIME                   |          |          | 2594.16   |
|                               | 01-21-425 |            | PD PART-TIME SALARIES         |          |          | 1380.00   |
|                               | 01-21-426 |            | PD LONGEVITY/EDUCATION        |          |          | 184.62    |
|                               | 01-00-193 |            | EXCHANGE-EMPLOYEE CELL PHONES |          |          | 144.98-   |
|                               | 01-11-431 |            | AD ELECTED SALARIES           |          |          | 1766.67   |
|                               | 01-11-421 |            | AD REGULAR SALARIES           |          |          | 1715.05   |
|                               | 01-11-423 |            | AD OVERTIME                   |          |          | 17.75     |
|                               | 01-16-421 |            | ZO REGULAR SALARIES           |          |          | 629.21    |
|                               | 01-41-421 |            | ST REGULAR SALARIES           |          |          | 6757.78   |
|                               | 01-41-422 |            | ST TEMPORARY SALARIES         |          |          | 274.50    |
|                               | 01-41-423 |            | ST OVERTIME                   |          |          | 223.85    |
|                               | 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           |          |          | 6862.28   |
|                               | 51-42-422 |            | WR TEMP SALARIES              |          |          | 274.50    |
|                               | 51-42-423 |            | WR OVERTIME                   |          |          | 324.10    |
|                               | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 7460.88   |
|                               | 51-00-110 |            | CASH - CITIZENS - WATER       |          |          | 7460.88-  |
|                               | 52-43-421 |            | SR REGULAR SALARIES           |          |          | 6185.20   |
|                               | 52-43-423 |            | SR OVERTIME                   |          |          | 274.50    |
|                               | 52-43-422 |            | SR TEMP SALARIES              |          |          | 301.68    |
|                               | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 6761.38   |
|                               | 52-00-110 |            | CASH - CITIZENS - SEWER       |          |          | 6761.38-  |
|                               | 53-40-421 |            | EL REGULAR SALARIES           |          |          | 18143.76  |
|                               | 53-40-422 |            | EL TEMP SALARIES              |          |          | 274.50    |
|                               | 53-40-423 |            | EL OVERTIME                   |          |          | 336.48    |
|                               | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 18754.74  |
|                               | 53-00-110 |            | CASH - CITIZENS - ELECTRIC    |          |          | 18754.74- |
|                               | 58-55-421 |            | SWP MANAGER SALARIES          |          |          | 5457.59   |
|                               | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 7379.96   |
|                               | 58-00-110 |            | CASH - CITIZENS - POOL        |          |          | 7379.96-  |
|                               | 58-55-422 |            | SWP SAL GAURDS                |          |          | 1922.37   |

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| CITIZENS - PAYROLL TAXES<br>#17-2016 |                               | 08/26/16   |                            | 80000060 | 23902.98  |          |
|                                      | 01-00-215                     |            | PR W/H FICA                |          |           | 5961.40  |
|                                      | 01-00-213                     |            | PR W/H FIT                 |          |           | 8787.45  |
|                                      | 01-00-214                     |            | PR W/H SIT                 |          |           | 2788.18  |
|                                      | 01-21-453                     |            | PD UNEMPLOYMENT INSURANCE  |          |           | 36.57    |
|                                      | 01-21-461                     |            | PD SOCIAL SECURITY         |          |           | 1890.20  |
|                                      | 01-21-461                     |            | PD SOCIAL SECURITY         |          |           | 105.57   |
|                                      | 01-11-461                     |            | AD SOCIAL SECURITY         |          |           | 135.15   |
|                                      | 01-11-461                     |            | AD SOCIAL SECURITY         |          |           | 132.58   |
|                                      | 01-16-453                     |            | ZO UNEMPLOYMENT INSURANCE  |          |           | 16.71    |
|                                      | 01-16-461                     |            | ZO SOCIAL SECURITY         |          |           | 48.13    |
|                                      | 01-41-453                     |            | ST UNEMPLOYMENT INSURANCE  |          |           | 11.64    |
|                                      | 01-41-461                     |            | ST SOCIAL SECURITY         |          |           | 555.09   |
|                                      | 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  |          |           | 8.73     |
|                                      | 51-42-461                     |            | WR SOCIAL SECURITY         |          |           | 570.76   |
|                                      | 01-00-110                     |            | CASH - CITIZEN - GENERAL   |          |           | 579.49   |
|                                      | 51-00-110                     |            | CASH - CITIZENS - WATER    |          |           | 579.49-  |
|                                      | 52-43-453                     |            | SR UNEMPLOYMENT INSURANCE  |          |           | 4.36     |
|                                      | 52-43-461                     |            | SR SOCIAL SECURITY         |          |           | 517.25   |
|                                      | 01-00-110                     |            | CASH - CITIZEN - GENERAL   |          |           | 521.61   |
|                                      | 52-00-110                     |            | CASH - CITIZENS - SEWER    |          |           | 521.61-  |
|                                      | 53-40-453                     |            | EL UNEMPLOYMENT INSURANCE  |          |           | 130.98   |
|                                      | 53-40-461                     |            | EL SOCIAL SECURITY         |          |           | 1434.74  |
|                                      | 01-00-110                     |            | CASH - CITIZEN - GENERAL   |          |           | 1565.72  |
|                                      | 53-00-110                     |            | CASH - CITIZENS - ELECTRIC |          |           | 1565.72- |
|                                      | 58-55-453                     |            | SWP UNEMPLOYMENT INSURANCE |          |           | 195.57   |
|                                      | 01-00-110                     |            | CASH - CITIZEN - GENERAL   |          |           | 760.14   |
|                                      | 58-00-110                     |            | CASH - CITIZENS - POOL     |          |           | 760.14-  |
|                                      | 58-55-461                     |            | SWP SOCIAL SECURITY        |          |           | 564.56   |
| **                                   | TOTAL CHECKS ISSUED           |            |                            |          | 78119.59  |          |
|                                      | TOTAL FOR REGULAR CHECKS:     |            |                            |          | 0.00      |          |
|                                      | TOTAL FOR DIRECT PAY VENDORS: |            |                            |          | 78,119.59 |          |

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| PAYABLE TO<br>INV NO                  | GL NO     | CHECK DATE | DESCRIPTION       | CHECK NO | AMOUNT   | DISTR   |
|---------------------------------------|-----------|------------|-------------------|----------|----------|---------|
| VILLAGE OF FRG UTILITIES<br>SEPT 2016 |           | 09/07/16   |                   | 80000061 | 3254.65  |         |
|                                       | 01-11-571 |            | AD UTILITIES      |          |          | 564.04  |
|                                       | 01-21-571 |            | PD UTILITIES      |          |          | 376.02  |
|                                       | 01-41-571 |            | ST UTILITIES      |          |          | 38.02   |
|                                       | 51-42-571 |            | WR UTILITIES      |          |          | 532.91  |
|                                       | 52-43-571 |            | SR UTILITIES      |          |          | 1031.91 |
|                                       | 53-40-471 |            | EL UNIFORM RENTAL |          |          | 711.75  |
| ** TOTAL CHECKS ISSUED                |           |            |                   |          | 3254.65  |         |
| TOTAL FOR REGULAR CHECKS:             |           |            |                   |          | 3,254.65 |         |

SYS DATE: 09/20/16  
FROM: 08/20/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 659  
Tuesday September 20, 2016

SYS TIME: 16:13  
[NB]

TO: 10/20/16

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| PAYABLE TO<br>INV NO                 | GL NO       | CHECK DATE | DESCRIPTION         | CHECK NO | AMOUNT    | DISTR    |
|--------------------------------------|-------------|------------|---------------------|----------|-----------|----------|
| ILL DEPT OF REVENUE<br>AUG PD SEP'16 | 53-00-219.2 | 09/13/16   | ACCRUED UTILITY TAX | 80000061 | 14083.73  | 14083.73 |
| ** TOTAL CHECKS ISSUED               |             |            |                     |          | 14083.73  |          |
| TOTAL FOR REGULAR CHECKS:            |             |            |                     |          | 0.00      |          |
| TOTAL FOR DIRECT PAY VENDORS:        |             |            |                     |          | 14,083.73 |          |

SYS DATE: 09/16/16  
FROM: 08/11/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 654  
Friday September 16, 2016

SYS TIME: 16:04  
[NB]

TO: 10/16/16

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| PAYABLE TO<br>INV NO          | GL NO       | CHECK DATE<br>DESCRIPTION | CHECK NO | AMOUNT    | DISTR    |
|-------------------------------|-------------|---------------------------|----------|-----------|----------|
| ILL DEPT OF REVENUE           |             | 08/11/16                  | 80000057 | 12916.41  |          |
| JULY PD AUG'16                | 53-00-219.2 | ACCRUED UTILITY TAX       |          |           | 12916.41 |
| ** TOTAL CHECKS ISSUED        |             |                           |          | 12916.41  |          |
| TOTAL FOR REGULAR CHECKS:     |             |                           |          | 0.00      |          |
| TOTAL FOR DIRECT PAY VENDORS: |             |                           |          | 12,916.41 |          |

SYS DATE: 09/22/16  
 FROM: 08/22/16

Village of Freeburg  
 A / P B O A R D L I S T  
 REGISTER # 660  
 Thursday September 22, 2016

SYS TIME: 08:19  
 [NB]

TO: 10/22/16

PAGE 1

| PAYABLE TO<br>INV NO                 | GL NO     | CHECK DATE | DESCRIPTION                   | CHECK NO | AMOUNT   | DISTR     |
|--------------------------------------|-----------|------------|-------------------------------|----------|----------|-----------|
| =====                                |           |            |                               |          |          |           |
| ADP - CHARGES<br>478856892           |           | 09/09/16   |                               | 80000062 | 183.62   |           |
|                                      | 01-11-539 |            | AD OTHER PROF SERVICES        |          |          | 45.90     |
|                                      | 51-42-539 |            | WR OTHER PROF SERVICES        |          |          | 45.90     |
|                                      | 52-43-539 |            | SR OTHER PROF SERVICES        |          |          | 45.90     |
|                                      | 53-40-539 |            | EL OTHER PROF SERVICES        |          |          | 45.92     |
| CITIZENS- PAYROLL<br>#18-2016        |           | 09/09/16   |                               | 80000063 | 52517.72 |           |
|                                      | 01-00-215 |            | PR W/H FICA                   |          |          | 6284.38-  |
|                                      | 01-00-216 |            | PR W/H RETIREMENT             |          |          | 3960.88-  |
|                                      | 01-00-213 |            | PR W/H FIT                    |          |          | 10678.13- |
|                                      | 01-00-214 |            | PR W/H SIT                    |          |          | 2971.30-  |
|                                      | 01-21-421 |            | PD REGULAR SALARIES           |          |          | 21824.69  |
|                                      | 01-21-422 |            | PD OVERTIME                   |          |          | 792.66    |
|                                      | 01-21-425 |            | PD PART-TIME SALARIES         |          |          | 120.00    |
|                                      | 01-21-426 |            | PD LONGEVITY/EDUCATION        |          |          | 184.62    |
|                                      | 01-00-193 |            | EXCHANGE-EMPLOYEE CELL PHONES |          |          | 482.19-   |
|                                      | 01-11-431 |            | AD ELECTED SALARIES           |          |          | 1366.67   |
|                                      | 01-11-421 |            | AD REGULAR SALARIES           |          |          | 1715.80   |
|                                      | 01-11-423 |            | AD OVERTIME                   |          |          | 17.75     |
|                                      | 01-16-421 |            | ZO REGULAR SALARIES           |          |          | 629.21    |
|                                      | 01-41-421 |            | ST REGULAR SALARIES           |          |          | 6759.41   |
|                                      | 01-41-422 |            | ST TEMPORARY SALARIES         |          |          | 48.00     |
|                                      | 01-41-423 |            | ST OVERTIME                   |          |          | 247.04    |
|                                      | 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           |          |          | 6863.92   |
|                                      | 51-42-422 |            | WR TEMP SALARIES              |          |          | 48.00     |
|                                      | 51-42-423 |            | WR OVERTIME                   |          |          | 1202.41   |
|                                      | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 8114.33   |
|                                      | 51-00-110 |            | CASH - CITIZENS - WATER       |          |          | 8114.33-  |
|                                      | 52-43-421 |            | SR REGULAR SALARIES           |          |          | 6186.84   |
|                                      | 52-43-423 |            | SR OVERTIME                   |          |          | 48.00     |
|                                      | 52-43-422 |            | SR TEMP SALARIES              |          |          | 270.67    |
|                                      | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 6505.51   |
|                                      | 52-00-110 |            | CASH - CITIZENS - SEWER       |          |          | 6505.51-  |
|                                      | 53-40-421 |            | EL REGULAR SALARIES           |          |          | 27718.30  |
|                                      | 53-00-110 |            | CASH - CITIZENS - ELECTRIC    |          |          | 28472.75- |
|                                      | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 28472.75  |
|                                      | 53-40-422 |            | EL TEMP SALARIES              |          |          | 48.00     |
|                                      | 53-40-423 |            | EL OVERTIME                   |          |          | 706.45    |
| CITIZENS - PAYROLL TAXES<br>#18-2016 |           | 09/09/16   |                               | 80000064 | 26404.25 |           |
|                                      | 01-00-215 |            | PR W/H FICA                   |          |          | 6284.38   |
|                                      | 01-00-213 |            | PR W/H FIT                    |          |          | 10678.13  |
|                                      | 01-00-214 |            | PR W/H SIT                    |          |          | 2971.30   |

SYS DATE: 09/22/16  
FROM: 08/22/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 660  
Thursday September 22, 2016

SYS TIME: 08:19  
[NB]

TO: 10/22/16

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| PAYABLE TO<br>INV NO | GL NO     | CHECK DATE | DESCRIPTION                | CHECK NO | AMOUNT   | DISTR |
|----------------------|-----------|------------|----------------------------|----------|----------|-------|
|                      | 01-21-453 |            | PD UNEMPLOYMENT INSURANCE  |          | 3.18     |       |
|                      | 01-21-461 |            | PD SOCIAL SECURITY         |          | 1744.35  |       |
|                      | 01-21-461 |            | PD SOCIAL SECURITY         |          | 9.18     |       |
|                      | 01-11-461 |            | AD SOCIAL SECURITY         |          | 104.55   |       |
|                      | 01-11-461 |            | AD SOCIAL SECURITY         |          | 132.63   |       |
|                      | 01-16-453 |            | ZO UNEMPLOYMENT INSURANCE  |          | 16.71    |       |
|                      | 01-16-461 |            | ZO SOCIAL SECURITY         |          | 48.13    |       |
|                      | 01-41-453 |            | ST UNEMPLOYMENT INSURANCE  |          | 2.04     |       |
|                      | 01-41-461 |            | ST SOCIAL SECURITY         |          | 539.67   |       |
|                      | 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  |          | 1.53     |       |
|                      | 51-42-461 |            | WR SOCIAL SECURITY         |          | 620.75   |       |
|                      | 01-00-110 |            | CASH - CITIZEN - GENERAL   |          | 622.28   |       |
|                      | 51-00-110 |            | CASH - CITIZENS - WATER    |          | 622.28-  |       |
|                      | 52-43-453 |            | SR UNEMPLOYMENT INSURANCE  |          | .76      |       |
|                      | 52-43-461 |            | SR SOCIAL SECURITY         |          | 497.67   |       |
|                      | 01-00-110 |            | CASH - CITIZEN - GENERAL   |          | 498.43   |       |
|                      | 52-00-110 |            | CASH - CITIZENS - SEWER    |          | 498.43-  |       |
|                      | 53-40-453 |            | EL UNEMPLOYMENT INSURANCE  |          | 161.80   |       |
|                      | 53-40-461 |            | EL SOCIAL SECURITY         |          | 2580.13  |       |
|                      | 01-00-110 |            | CASH - CITIZEN - GENERAL   |          | 2741.93  |       |
|                      | 53-00-110 |            | CASH - CITIZENS - ELECTRIC |          | 2741.93- |       |

\*\* TOTAL CHECKS ISSUED 79105.59

TOTAL FOR REGULAR CHECKS: 0.00

TOTAL FOR DIRECT PAY VENDORS: 79,105.59

SYS DATE: 09/22/16  
FROM: 08/22/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 661  
Thursday September 22, 2016

SYS TIME: 08:39  
[NB]

TO: 10/22/16

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| PAYABLE TO<br>INV NO          | GL NO                  | CHECK DATE | DESCRIPTION  | CHECK NO | AMOUNT     | DISTR                |
|-------------------------------|------------------------|------------|--|----------|------------|----------------------|
| IMEA<br>AUGUST 2016           | 53-40-576<br>53-00-395 | 09/19/16   | EL ELECTRICITY PURCHASES<br>EL REFUNDS, REIMBURSE (Fuel) | 80000065 | 326545.07  | 327141.41<br>596.34- |
| ** TOTAL CHECKS ISSUED        |                        |            |  |          | 326545.07  |                      |
| TOTAL FOR REGULAR CHECKS:     |                        |            |  |          | 0.00       |                      |
| TOTAL FOR DIRECT PAY VENDORS: |                        |            |  |          | 326,545.07 |                      |

SYS DATE: 09/22/16  
FROM: 08/22/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 662  
Thursday September 22, 2016

SYS TIME: 08:54  
[NB]

TO: 10/22/16

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| PAYABLE TO<br>INV NO                 | GL NO     | CHECK DATE | DESCRIPTION                   | CHECK NO | AMOUNT   | DISTR     |
|--------------------------------------|-----------|------------|-------------------------------|----------|----------|-----------|
| ADP - CHARGES<br>479434219           |           | 09/22/16   |                               | 80000066 | 159.81   |           |
|                                      | 01-11-539 |            | AD OTHER PROF SERVICES        |          |          | 39.94     |
|                                      | 51-42-539 |            | WR OTHER PROF SERVICES        |          |          | 39.94     |
|                                      | 52-43-539 |            | SR OTHER PROF SERVICES        |          |          | 39.94     |
|                                      | 53-40-539 |            | EL OTHER PROF SERVICES        |          |          | 39.99     |
| CITIZENS- PAYROLL<br>#19-2016        |           | 09/22/16   |                               | 80000067 | 51523.36 |           |
|                                      | 01-00-215 |            | PR W/H FICA                   |          |          | 5078.88-  |
|                                      | 01-00-216 |            | PR W/H RETIREMENT             |          |          | 3817.63-  |
|                                      | 01-00-213 |            | PR W/H FIT                    |          |          | 8228.98-  |
|                                      | 01-00-214 |            | PR W/H SIT                    |          |          | 2407.96-  |
|                                      | 01-00-196 |            | EXCHANGE - PAYROLL            |          |          | 4766.28   |
|                                      | 01-21-421 |            | PD REGULAR SALARIES           |          |          | 21824.69  |
|                                      | 01-21-422 |            | PD OVERTIME                   |          |          | 1198.00   |
|                                      | 01-21-423 |            | PD HOLIDAY OVERTIME           |          |          | 2930.44   |
|                                      | 01-21-425 |            | PD PART-TIME SALARIES         |          |          | 600.00    |
|                                      | 01-21-426 |            | PD LONGEVITY/EDUCATION        |          |          | 203.85    |
|                                      | 01-00-193 |            | EXCHANGE-EMPLOYEE CELL PHONES |          |          | 100.00-   |
|                                      | 01-11-431 |            | AD ELECTED SALARIES           |          |          | 1716.67   |
|                                      | 01-11-421 |            | AD REGULAR SALARIES           |          |          | 1715.80   |
|                                      | 01-11-423 |            | AD OVERTIME                   |          |          | 17.75     |
|                                      | 01-16-421 |            | ZO REGULAR SALARIES           |          |          | 629.21    |
|                                      | 01-41-421 |            | ST REGULAR SALARIES           |          |          | 7051.40   |
|                                      | 01-41-423 |            | ST OVERTIME                   |          |          | 94.48     |
|                                      | 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           |          |          | 7054.95   |
|                                      | 51-42-423 |            | WR OVERTIME                   |          |          | 213.78    |
|                                      | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 7268.73   |
|                                      | 51-00-110 |            | CASH - CITIZENS - WATER       |          |          | 7268.73-  |
|                                      | 52-43-421 |            | SR REGULAR SALARIES           |          |          | 6344.22   |
|                                      | 52-43-422 |            | SR TEMP SALARIES              |          |          | 239.17    |
|                                      | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 6583.39   |
|                                      | 52-00-110 |            | CASH - CITIZENS - SEWER       |          |          | 6583.39-  |
|                                      | 53-40-421 |            | EL REGULAR SALARIES           |          |          | 14026.58  |
|                                      | 01-00-110 |            | CASH - CITIZEN - GENERAL      |          |          | 14459.96  |
|                                      | 53-00-110 |            | CASH - CITIZENS - ELECTRIC    |          |          | 14459.96- |
|                                      | 53-40-423 |            | EL OVERTIME                   |          |          | 433.38    |
| CITIZENS - PAYROLL TAXES<br>#19-2016 |           | 09/22/16   |                               | 80000068 | 20981.15 |           |
|                                      | 01-00-215 |            | PR W/H FICA                   |          |          | 5078.88   |
|                                      | 01-00-213 |            | PR W/H FIT                    |          |          | 8228.98   |
|                                      | 01-00-214 |            | PR W/H SIT                    |          |          | 2407.96   |
|                                      | 01-21-453 |            | PD UNEMPLOYMENT INSURANCE     |          |          | 15.90     |
|                                      | 01-21-461 |            | PD SOCIAL SECURITY            |          |          | 2001.01   |

SYS DATE: 09/22/16  
FROM: 08/22/16

Village of Freeburg  
A / P B O A R D L I S T  
REGISTER # 662  
Thursday September 22, 2016

SYS TIME: 08:54  
[NB]

TO: 10/22/16

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| PAYABLE TO<br>INV NO | GL NO                         | CHECK DATE | DESCRIPTION                | CHECK NO | AMOUNT    | DISTR |
|----------------------|-------------------------------|------------|----------------------------|----------|-----------|-------|
|                      | 01-21-461                     |            | PD SOCIAL SECURITY         |          | 45.90     |       |
|                      | 01-11-461                     |            | AD SOCIAL SECURITY         |          | 131.33    |       |
|                      | 01-11-461                     |            | AD SOCIAL SECURITY         |          | 132.60    |       |
|                      | 01-16-453                     |            | ZO UNEMPLOYMENT INSURANCE  |          | 16.71     |       |
|                      | 01-16-461                     |            | ZO SOCIAL SECURITY         |          | 48.13     |       |
|                      | 01-41-461                     |            | ST SOCIAL SECURITY         |          | 546.66    |       |
|                      | 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         |          | 556.06    |       |
|                      | 01-00-110                     |            | CASH - CITIZEN - GENERAL   |          | 556.06    |       |
|                      | 51-00-110                     |            | CASH - CITIZENS - WATER    |          | 556.06-   |       |
|                      | 52-43-461                     |            | SR SOCIAL SECURITY         |          | 503.63    |       |
|                      | 01-00-110                     |            | CASH - CITIZEN - GENERAL   |          | 503.63    |       |
|                      | 52-00-110                     |            | CASH - CITIZENS - SEWER    |          | 503.63-   |       |
|                      | 53-40-453                     |            | EL UNEMPLOYMENT INSURANCE  |          | 153.85    |       |
|                      | 53-40-461                     |            | EL SOCIAL SECURITY         |          | 1106.19   |       |
|                      | 01-00-110                     |            | CASH - CITIZEN - GENERAL   |          | 1260.04   |       |
|                      | 53-00-110                     |            | CASH - CITIZENS - ELECTRIC |          | 1260.04-  |       |
| **                   | TOTAL CHECKS ISSUED           |            |                            |          | 72664.32  |       |
|                      | TOTAL FOR REGULAR CHECKS:     |            |                            |          | 0.00      |       |
|                      | TOTAL FOR DIRECT PAY VENDORS: |            |                            |          | 72,664.32 |       |



SYS DATE 092616  
 [GIT]  
 DATE 09/26/16

Village of Freeburg  
 G / L I N V E S T M E N T R E G I S T E R  
 Monday September 26, 2016

SYS TIME 10:14  
 PAGE 2

| INVESTMENT<br>NUMBER                     | PURCHASE<br>DATE | MATURITY<br>DATE | ACCOUNT<br>NUMBER                             | PRINCIPAL           | INTEREST<br>RATE | INVESTMENT<br>PERIOD | EXPECTED<br>INTEREST | PRINCIPAL<br>PAID BACK | INTEREST<br>RECEIVED | TOTAL<br>DUE        |
|--|------------------|------------------|---|---------------------|------------------|----------------------|----------------------|------------------------|----------------------|---------------------|
| 53-002<br>EL 7 YR CD<br>CITIZENS         | 03/09/10         | 03/09/17         | 53-00-116<br>INVESTMENT - CERT OF DEPOSIT     | 454500.00           | 3.5100           | 7 (Y) 1              | .00                  | .00                    | 566170.65            |                     |
| 53-003<br>EL- 7 YR CD<br>CITIZENS        | 10/03/11         | 10/03/18         | 53-00-116<br>INVESTMENT - CERT OF DEPOSIT     | 280000.00           | 2.2500           | 84 (M)               | .00                  | .00                    | 324100.00            |                     |
| 53-004<br>ELECTRIC<br>CITIZENS           | 08/09/11         | 08/09/19         | 53-00-116<br>INVESTMENT - CERT OF DEPOSIT     | 50000.00            | 3.0000           | 96 (M)               | .00                  | .00                    | 62000.00             |                     |
| 53-005<br>ELECTRIC - 7 YR CD<br>CITIZENS | 08/09/10         | 08/09/17         | 53-00-116<br>INVESTMENT - CERT OF DEPOSIT     | 100000.00           | 2.9700           | 7 (Y)                | .00                  | .00                    | 120790.00            |                     |
| 53-006<br>ELECTRIC-8 YR CD<br>CITIZENS   | 06/10/11         | 06/10/19         | 53-00-116<br>INVESTMENT - CERT OF DEPOSIT     | 350000.00           | 3.0000           | 8 (Y)                | .00                  | .00                    | 434000.00            |                     |
| 20-002<br>IMPACT - 5 YR CD<br>Citizens's | 07/07/15         | 07/07/20         | 20-00-116<br>INVESTMENT - CERTIFICATE OF DEPO | 20015.30            | 2.1400           | 5 (Y)                | .00                  | .00                    | 22156.93             |                     |
| 19 INVESTMENTS                           |                  | TOTALS:          |   | =====<br>2285278.91 |                  |                      | =====<br>430760.28   | =====<br>.00           | =====<br>.00         | =====<br>2716039.19 |

| G/L ACCT<br>NUMBER    | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 01                    | GENERAL FUND                   |                              |                              |                           |                    |
|                       | REVENUE                        |                              |                              |                           |                    |
| 01-00-301             | AD - DISCOUNTS                 | \$216.68                     | \$100.00                     | \$36.29                   | 36.29              |
| 01-00-301.1           | CREDIT CARD FEES COLLECTED     | \$0.00                       | \$0.00                       | \$9.30CR                  | 0.00               |
| 01-00-311             | PROPERTY TAX                   | \$139,185.65                 | \$160,000.00                 | \$142,251.30              | 88.90              |
| 01-00-312             | AD POL PROTECTION TX           | \$59,409.43                  | \$59,500.00                  | \$52,720.43               | 88.60              |
| 01-00-314             | AD IMRF                        | \$150,456.15                 | \$150,000.00                 | \$133,717.46              | 89.14              |
| 01-00-315             | AD SIMPLIFIED TELECOMUNICATION | \$113,766.26                 | \$100,000.00                 | \$53,875.75               | 53.87              |
| 01-00-318             | AD ELEC FRANCHISE FEE          | \$241,896.86                 | \$240,000.00                 | \$99,021.14               | 41.25              |
| 01-00-320             | AD SOLICITORS LICENSE          | \$280.00                     | \$250.00                     | \$160.00                  | 64.00              |
| 01-00-321             | AD LIQUOR LICENSES             | \$3,470.00                   | \$3,200.00                   | \$30.00                   | 0.93               |
| 01-00-322             | AD IDNR                        | \$0.00                       | \$0.00                       | \$112.50                  | 0.00               |
| 01-00-323             | AD BUSINESS LICENSES           | \$4,575.00                   | \$4,200.00                   | \$4,299.25                | 102.36             |
| 01-00-324             | AD VIDEO GAMING TAX            | \$21,311.96                  | \$17,500.00                  | \$11,454.70               | 65.45              |
| 01-00-325             | AD FRANCHISE LICENSES          | \$23,680.21                  | \$29,500.00                  | \$14,766.59               | 50.05              |
| 01-00-327             | AD COIN OPR MACH LIC           | \$80.00                      | \$1,500.00                   | \$709.58                  | 47.30              |
| 01-00-328             | AD RAFFLE LICENSE              | \$18.00                      | \$20.00                      | \$8.00                    | 40.00              |
| 01-00-331             | AD BUILDING PERMITS            | \$19,825.16                  | \$20,000.00                  | \$17,706.97               | 88.53              |
| 01-00-332             | AD AREA BULK VAR PERM          | \$250.00                     | \$250.00                     | \$125.00                  | 50.00              |
| 01-00-334             | AD FENCE PERMIT                | \$120.00                     | \$100.00                     | \$130.00                  | 130.00             |
| 01-00-335             | AD WRECKING PERMIT             | \$50.00                      | \$20.00                      | \$20.00                   | 100.00             |
| 01-00-336             | AD SIGN PERMIT                 | \$40.00                      | \$25.00                      | \$10.00                   | 40.00              |
| 01-00-338             | AD SPECIAL USE PERMIT          | \$125.00                     | \$0.00                       | \$125.00                  | 0.00               |
| 01-00-339             | AD OCCUPANCY PERMITS           | \$2,280.00                   | \$1,800.00                   | \$1,035.00                | 57.50              |
| 01-00-340             | AD VIDEO GAMING LICENSE        | \$280.00                     | \$200.00                     | \$0.00                    | 0.00               |
| 01-00-341             | AD STATE INCOME TAX            | \$470,794.11                 | \$425,000.00                 | \$244,691.82              | 57.57              |
| 01-00-342             | AD REPLACEMENT TAX             | \$6,257.77                   | \$5,200.00                   | \$3,217.38                | 61.87              |
| 01-00-345             | AD SALES TAX                   | \$386,644.52                 | \$380,500.00                 | \$199,406.65              | 52.40              |
| 01-00-346             | AD ROAD & BRIDGE TAX           | \$96,697.93                  | \$96,000.00                  | \$87,613.92               | 91.26              |
| 01-00-349             | AD LOCAL USE TAX               | \$96,841.26                  | \$75,000.00                  | \$49,917.15               | 66.55              |
| 01-00-350             | AD RETURN CHECK FEE            | \$1,400.00                   | \$500.00                     | \$400.00                  | 80.00              |
| 01-00-351             | AD COURT FINES                 | \$10,976.47                  | \$12,000.00                  | \$8,071.48                | 67.26              |
| 01-00-370             | AD ACCIDENT REPORT SALES       | \$863.64                     | \$450.00                     | \$710.00                  | 157.77             |
| 01-00-372             | AD COPY WK,LAMINATG            | \$11.60                      | \$10.00                      | \$1.90                    | 19.00              |
| 01-00-373             | AD POSTAGE                     | \$8.27                       | \$0.00                       | \$0.00                    | 0.00               |
| 01-00-378             | AD-GAZEBO RENTAL               | \$375.00                     | \$400.00                     | \$325.00                  | 81.25              |
| 01-00-379             | AD OTHER SERV CHARGES          | \$0.00                       | \$0.00                       | \$58.40                   | 0.00               |
| 01-00-380             | ST-SCRAPED ITEMS REVENUE       | \$357.81                     | \$100.00                     | \$0.00                    | 0.00               |
| 01-00-381             | AD INTEREST INCOME             | \$5,754.08                   | \$2,800.00                   | \$1,295.76                | 46.27              |
| 01-00-383             | AD DONATIONS                   | \$350.00                     | \$0.00                       | \$0.00                    | 0.00               |
| 01-00-384             | AD TOWER/POLE LEASE            | \$0.00                       | \$4,900.00                   | \$980.00                  | 20.00              |
| 01-00-385.1           | AD - IPRF GRANT                | \$8,217.00                   | \$7,755.00                   | \$7,755.00                | 100.00             |
| 01-00-385.2           | AD DCEO SIDEWALK GRANT         | \$0.00                       | \$19,000.00                  | \$0.00                    | 0.00               |
| 01-00-385.5           | AD SAFE RTS TO SCHOOL (W APPLE | \$13,110.34                  | \$200,000.00                 | \$18,498.12               | 9.24               |
| 01-00-385.6           | AD TORNADO SIREN GRANT         | \$0.00                       | \$25,000.00                  | \$0.00                    | 0.00               |
| 01-00-387             | PD-TOW RELEASE                 | \$1,775.00                   | \$1,500.00                   | \$510.00                  | 34.00              |
| 01-00-388             | AD POL DUI - VEHICLE FUND      | \$3,928.57                   | \$3,500.00                   | \$1,621.20                | 46.32              |
| 01-00-389             | AD OTHER REVENUE (From Reserve | \$1.00                       | \$225,000.00                 | \$6,707.15                | 2.98               |
| 01-00-389.1           | PD-DONATIONS                   | \$916.00                     | \$100.00                     | \$400.00                  | 400.00             |
| 01-00-389.2           | AD POL RESTITUTION DUI         | \$1,497.92                   | \$2,500.00                   | \$1,407.34                | 56.29              |
| 01-00-389.6           | AD POLICE CANINE               | \$30.00                      | \$0.00                       | \$983.00                  | 0.00               |
| 01-00-389.6.1         | AD POLICE CANINE FUND RAISER   | \$15,441.50                  | \$12,000.00                  | \$13,306.00               | 110.88             |
| 01-00-390             | AD ECONOMIC DEV & TIF          | \$350.00                     | \$0.00                       | \$0.00                    | 0.00               |
| 01-00-391             | AD PROCEEDS FIXED ASSET SALE   | \$8,591.77                   | \$300.00                     | \$1,009.00                | 336.33             |
| 01-00-392             | AD COMMUNITY RELATIONS         | \$4,703.59                   | \$0.00                       | \$0.00                    | 0.00               |
| 01-00-394             | AD PROCEEDS - LOT SALE IP      | \$45,397.00                  | \$50,000.00                  | \$0.00                    | 0.00               |
| 01-00-395             | AD REFUNDS,REIMBMTS            | \$0.00                       | \$1,000.00                   | \$0.00                    | 0.00               |
| 01-00-395.1           | ST REIMBURSEMENTS/SUPPLIES     | \$1,215.00                   | \$1,000.00                   | \$1,685.00                | 168.50             |
| 01-00-396             | AD MEPRD GRANT (GAZEBO)        | \$9,005.26                   | \$0.00                       | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                                | \$1,972,828.77               | \$2,339,680.00               | \$1,182,876.93            | 50.55              |

| G/L ACCT<br>NUMBER    | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 01                    | GENERAL FUND                   |                              |                              |                           |                    |
|                       | ADMINISTRATIVE                 |                              |                              |                           |                    |
| 01-11-421             | AD REGULAR SALARIES            | \$43,605.64                  | \$44,607.44                  | \$22,282.66               | 49.95              |
| 01-11-423             | AD OVERTIME                    | \$661.77                     | \$2,500.00                   | \$227.50                  | 9.10               |
| 01-11-426             | AD EMPLOYEE BONUSES            | \$1,687.95                   | \$1,350.00                   | \$0.00                    | 0.00               |
| 01-11-431             | AD ELECTED SALARIES            | \$10,633.15                  | \$12,500.00                  | \$6,499.45                | 51.99              |
| 01-11-451             | AD HEALTH INSURANCE            | \$5,837.25                   | \$6,435.00                   | \$3,620.61                | 56.26              |
| 01-11-453             | AD UNEMPLOYMENT INSURANCE      | \$323.35                     | \$293.00                     | \$30.37                   | 10.36              |
| 01-11-454             | AD WORKERS COMPENSATION        | \$532.35                     | \$700.00                     | \$300.36                  | 42.90              |
| 01-11-461             | AD SOCIAL SECURITY             | \$4,330.64                   | \$3,710.00                   | \$2,345.04                | 63.20              |
| 01-11-462             | AD IMRF                        | \$4,778.90                   | \$5,370.00                   | \$1,512.70                | 28.16              |
| 01-11-511             | AD SERVICES, BUILDING          | \$569.00                     | \$7,500.00                   | \$0.00                    | 0.00               |
| 01-11-512             | AD SERVICES, EQUIPMT           | \$406.12                     | \$1,000.00                   | \$217.72                  | 21.77              |
| 01-11-519             | AD SERVICES, OTHER             | \$1,815.64                   | \$1,500.00                   | \$773.50                  | 51.56              |
| 01-11-530.1           | CREDIT CARD FEES CHARGED       | \$0.00                       | \$0.00                       | \$20.71CR                 | 0.00               |
| 01-11-533             | AD LEGAL                       | \$10,761.45                  | \$20,000.00                  | \$10,148.62               | 50.74              |
| 01-11-534             | AD MEDICAL                     | \$9,684.02                   | \$11,400.00                  | \$3,099.58                | 27.18              |
| 01-11-538             | AD CODE CODIFICATION           | \$0.00                       | \$1,000.00                   | \$0.00                    | 0.00               |
| 01-11-539             | AD OTHER PROF SERVICES         | \$8,323.25                   | \$6,500.00                   | \$4,004.37                | 61.60              |
| 01-11-551             | AD POSTAGE                     | \$921.73                     | \$2,000.00                   | \$1,076.80                | 53.84              |
| 01-11-552             | AD TELEPHONE                   | \$3,088.34                   | \$3,500.00                   | \$1,552.62                | 44.36              |
| 01-11-553             | AD PUBLISHING, ADVERTMT        | \$676.40                     | \$1,000.00                   | \$20.90                   | 2.09               |
| 01-11-554             | AD PRINTING, COPYING           | \$68.80                      | \$200.00                     | \$224.82                  | 112.41             |
| 01-11-557             | AD RECORDING FEES              | \$0.00                       | \$0.00                       | \$29.25                   | 0.00               |
| 01-11-559             | AD RECORDING FEES              | \$372.50                     | \$500.00                     | \$38.25                   | 7.65               |
| 01-11-560             | AD-IML CONFERENCE              | \$2,590.43                   | \$3,200.00                   | \$1,460.50                | 45.64              |
| 01-11-561             | AD DUES                        | \$330.43                     | \$500.00                     | \$171.25                  | 34.25              |
| 01-11-562             | AD TRAVEL EXPENSE              | \$1,331.74                   | \$1,500.00                   | \$1,358.90                | 90.59              |
| 01-11-563             | AD TRAINING/COMP CLASSES       | \$55.00                      | \$1,000.00                   | \$0.00                    | 0.00               |
| 01-11-571             | AD UTILITIES                   | \$6,029.62                   | \$7,500.00                   | \$2,698.64                | 35.98              |
| 01-11-592             | AD GENERAL INSURANCE           | \$9,218.97                   | \$12,266.00                  | \$0.00                    | 0.00               |
| 01-11-611             | AD SUPPLIES, BUILDING          | \$854.68                     | \$1,200.00                   | \$0.00                    | 0.00               |
| 01-11-612             | AD SUPPLIES, EQUIPMT           | \$493.92                     | \$500.00                     | \$0.00                    | 0.00               |
| 01-11-619             | AD SUPPLIES, OTHER             | \$156.12                     | \$500.00                     | \$0.00                    | 0.00               |
| 01-11-651             | AD OFFICE SUPPLIES             | \$1,195.63                   | \$1,500.00                   | \$506.52                  | 33.76              |
| 01-11-652             | AD OPERATING SUPPLIES          | \$574.58                     | \$1,000.00                   | \$141.82                  | 14.18              |
| 01-11-659             | AD OTHER GEN SUPPLIES          | \$220.67                     | \$500.00                     | \$39.65                   | 7.93               |
| 01-11-835             | AD EQUIPMENT, COMP             | \$5,268.88                   | \$4,000.00                   | \$1,946.00                | 48.65              |
| 01-11-841             | ST VEHICLE                     | \$0.00                       | \$26,000.00                  | \$0.00                    | 0.00               |
| 01-11-871             | AD FURNITURE                   | \$203.49                     | \$500.00                     | \$0.00                    | 0.00               |
| 01-11-887             | AD GAZEBO/WELCOME SIGN         | \$4,456.95                   | \$5,000.00                   | \$0.00                    | 0.00               |
| 01-11-888             | AD STAFF ID ITEMS              | \$936.95                     | \$1,500.00                   | \$119.80                  | 7.98               |
| 01-11-889             | AD WEBSITE                     | \$800.00                     | \$1,000.00                   | \$1,050.00                | 105.00             |
| 01-11-890             | AD OTHER IMPROVEMENTS (ROOF)   | \$26,182.34                  | \$25,000.00                  | \$20,888.49               | 83.55              |
| 01-11-894             | AD INDUSTRIAL PARK DEVELOP     | \$585.00                     | \$3,500.00                   | \$4,479.00                | 127.97             |
| 01-11-913             | AD COMMUNITY RELATIONS         | \$10,195.47                  | \$7,500.00                   | \$3,643.43                | 48.57              |
| 01-11-931             | AD ECONOMIC DEVELOPMENT        | \$19,716.00                  | \$3,500.00                   | \$473.00                  | 13.51              |
| 01-11-955             | AD REFUNDS (Real Estate Taxes) | \$3,497.87                   | \$2,500.00                   | \$0.00                    | 0.00               |
| 01-11-959             | AD INTERFUND TRANSFER (Pool)   | \$68,193.30                  | \$0.00                       | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 11 |                                | \$272,166.29                 | \$244,731.44                 | \$96,961.41               | 39.61              |

| G/L ACCT<br>NUMBER    | TITLE                     | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|---------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 01                    | GENERAL FUND              |                              |                              |                           |                    |
|                       | ZONING                    |                              |                              |                           |                    |
| 01-16-421             | ZO REGULAR SALARIES       | \$15,950.04                  | \$15,960.00                  | \$8,165.91                | 51.16              |
| 01-16-431             | ZO SALARIES, APPOINTED    | \$1,615.00                   | \$2,500.00                   | \$992.02                  | 39.68              |
| 01-16-453             | ZO UNEMPLOYMENT INSURANCE | \$423.04                     | \$350.00                     | \$216.79                  | 61.94              |
| 01-16-454             | ZO WORKERS COMPENSATION   | \$370.23                     | \$475.00                     | \$209.79                  | 44.16              |
| 01-16-461             | ZO SOCIAL SECURITY        | \$1,341.83                   | \$1,500.00                   | \$633.78                  | 42.25              |
| 01-16-532             | ZO ENGINEERING            | \$855.00                     | \$1,500.00                   | \$716.25                  | 47.75              |
| 01-16-533             | ZO LEGAL                  | \$5,503.75                   | \$7,500.00                   | \$5,538.16                | 73.84              |
| 01-16-535             | ZO COUNTY INSPECTIONS     | \$10,599.43                  | \$15,000.00                  | \$8,133.00                | 54.22              |
| 01-16-539             | ZO OTHER PROF SERVICES    | \$20.35                      | \$400.00                     | \$512.25                  | 128.06             |
| 01-16-553             | ZO PUBLISHING, ADVERTMT   | \$306.32                     | \$500.00                     | \$217.55                  | 43.51              |
| 01-16-554             | ZO PRINTING, COPYING      | \$17.04                      | \$750.00                     | \$161.77                  | 21.56              |
| 01-16-557             | ZO RECORDING EASEMT       | \$29.25                      | \$200.00                     | \$0.00                    | 0.00               |
| 01-16-653             | ZO MAPPING                | \$521.25                     | \$3,000.00                   | \$0.00                    | 0.00               |
| 01-16-700             | ZO-NUISANCE PROPERTIES    | \$0.00                       | \$500.00                     | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 16 |                           | \$37,552.53                  | \$50,135.00                  | \$25,497.27               | 50.85              |

| G/L ACCT<br>NUMBER    | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 01                    | GENERAL FUND                   |                              |                              |                           |                    |
|                       | POLICE DEPARTMENT              |                              |                              |                           |                    |
| 01-21-421             | PD REGULAR SALARIES            | \$583,349.03                 | \$553,200.00                 | \$282,711.17              | 51.10              |
| 01-21-421.1           | PD VACATION                    | \$0.00                       | \$1,925.00                   | \$1,159.36                | 60.22              |
| 01-21-422             | PD OVERTIME                    | \$26,998.56                  | \$21,000.00                  | \$12,314.75               | 58.64              |
| 01-21-422.1           | PD COMP                        | \$0.00                       | \$5,675.00                   | \$0.00                    | 0.00               |
| 01-21-423             | PD HOLIDAY OVERTIME            | \$33,620.98                  | \$31,450.00                  | \$11,696.64               | 37.19              |
| 01-21-425             | PD PART-TIME SALARIES          | \$13,530.00                  | \$20,000.00                  | \$6,015.00                | 30.07              |
| 01-21-426             | PD LONGEVITY/EDUCATION         | \$4,588.59                   | \$5,600.00                   | \$2,419.29                | 43.20              |
| 01-21-451             | PD HEALTH INSURANCE            | \$99,446.74                  | \$107,000.00                 | \$60,803.19               | 56.82              |
| 01-21-453             | PD UNEMPLOYMENT INSURANCE      | \$5,583.22                   | \$5,600.00                   | \$308.52                  | 5.50               |
| 01-21-454             | PD WORKERS COMPENSATION        | \$16,085.28                  | \$19,440.00                  | \$9,077.29                | 46.69              |
| 01-21-461             | PD SOCIAL SECURITY             | \$50,679.47                  | \$48,400.00                  | \$24,179.59               | 49.95              |
| 01-21-461.1           | PD SOCIAL SECURITY/VAC/COMP    | \$0.00                       | \$0.00                       | \$84.70                   | 0.00               |
| 01-21-462             | PD RETIREMENT                  | \$66,647.45                  | \$67,350.00                  | \$20,371.70               | 30.24              |
| 01-21-462.1           | PD RETIREMENT/VAC/COMP         | \$0.00                       | \$0.00                       | \$120.69                  | 0.00               |
| 01-21-471             | PD UNIFORM ALLOWANCE           | \$6,657.60                   | \$7,500.00                   | \$2,014.31                | 26.85              |
| 01-21-473             | PD LONGEVITY/EDUCATION         | \$4,300.00                   | \$5,000.00                   | \$0.00                    | 0.00               |
| 01-21-511             | PD MAINT BUILDING              | \$0.00                       | \$500.00                     | \$720.00                  | 144.00             |
| 01-21-512             | PD SERVICES, EQUIPMT           | \$2,742.39                   | \$2,000.00                   | \$1,044.89                | 52.24              |
| 01-21-513             | PD SERVICES, VEHICLE           | \$12,548.80                  | \$15,000.00                  | \$6,132.82                | 40.88              |
| 01-21-533             | PD LEGAL                       | \$41,965.13                  | \$30,000.00                  | \$3,316.30                | 11.05              |
| 01-21-534             | PD MEDICAL                     | \$48,375.02                  | \$111,560.00                 | \$25,056.44               | 22.46              |
| 01-21-536             | PD JANITORIAL                  | \$70.45                      | \$500.00                     | \$30.96                   | 6.19               |
| 01-21-538             | PD DISPATCHING SERVICE         | \$39,999.85                  | \$39,000.00                  | \$38,869.20               | 99.66              |
| 01-21-539             | PD OTHER PROF SERVICES         | \$10,448.60                  | \$11,000.00                  | \$11,153.01               | 101.39             |
| 01-21-551             | PD POSTAGE                     | \$98.37                      | \$500.00                     | \$10.60                   | 2.12               |
| 01-21-552             | PD TELEPHONE                   | \$3,773.98                   | \$4,700.00                   | \$1,724.21                | 36.68              |
| 01-21-553             | PD PUBLISHING,ADVERTMT         | \$160.29                     | \$400.00                     | \$0.00                    | 0.00               |
| 01-21-554             | PD PRINTING, COPYING           | \$476.00                     | \$650.00                     | \$567.43                  | 87.29              |
| 01-21-561             | PD DUES                        | \$545.00                     | \$2,100.00                   | \$155.00                  | 7.38               |
| 01-21-562             | PD TRAVEL EXPENSE              | \$0.00                       | \$750.00                     | \$0.00                    | 0.00               |
| 01-21-563             | PD TRAINING                    | \$2,740.21                   | \$3,000.00                   | \$2,186.69                | 72.88              |
| 01-21-571             | PD UTILITIES                   | \$4,019.75                   | \$4,700.00                   | \$1,799.07                | 38.27              |
| 01-21-592             | PD GENERAL INSURANCE           | \$16,797.32                  | \$18,500.00                  | \$0.00                    | 0.00               |
| 01-21-611             | PD SUPPLIES, BUILDING          | \$9.99                       | \$500.00                     | \$5.32                    | 1.06               |
| 01-21-612             | PD SUPPLIES, EQUIPMT           | \$1,242.73                   | \$750.00                     | \$567.80                  | 75.70              |
| 01-21-613             | PD SUPPLIES, VEHICLE           | \$5,231.35                   | \$5,500.00                   | \$3,845.97                | 69.92              |
| 01-21-651             | PD OFFICE SUPPLIES             | \$1,417.23                   | \$1,500.00                   | \$693.61                  | 46.24              |
| 01-21-652             | PD OPERATING SUPPLIES          | \$3,128.85                   | \$1,200.00                   | \$1,221.99                | 101.83             |
| 01-21-654             | PD JANITORIAL                  | \$57.22                      | \$0.00                       | \$0.00                    | 0.00               |
| 01-21-655             | PD AUTO FUEL/OIL               | \$23,131.50                  | \$27,000.00                  | \$9,836.83                | 36.43              |
| 01-21-666             | PD D.A.R.E.                    | \$421.48                     | \$1,000.00                   | \$30.00                   | 3.00               |
| 01-21-670             | PD POLICE CANINE               | \$3,508.90                   | \$5,000.00                   | \$683.66                  | 13.67              |
| 01-21-670.1           | PD POLICE CANINE FUND RAISER E | \$5,800.75                   | \$6,500.00                   | \$4,697.12                | 72.26              |
| 01-21-711             | PD PRINCIPAL DEBT PAYMENT      | \$33,885.00                  | \$0.00                       | \$0.00                    | 0.00               |
| 01-21-831             | PD OFFICE EQUIPMT (COPIER)     | \$349.00                     | \$1,500.00                   | \$0.00                    | 0.00               |
| 01-21-833             | PD PROTECTIVE VESTS            | \$943.00                     | \$700.00                     | \$0.00                    | 0.00               |
| 01-21-834             | PD COMPUTER SOFTWARE           | \$8,307.50                   | \$5,000.00                   | \$5,992.49                | 119.84             |
| 01-21-835             | PD TOBACCO COMPLIANCE GRANT    | \$0.00                       | \$0.00                       | \$79.00                   | 0.00               |
| 01-21-841             | PD VEHICLES                    | \$31,399.00                  | \$36,000.00                  | \$8,097.00                | 22.49              |
| 01-21-842             | PD INTOXIMETER MACHINE         | \$0.00                       | \$0.00                       | \$6,875.00                | 0.00               |
| 01-21-890             | PD OTHER IMPR/BULLETPROOF GLAS | \$2,500.00                   | \$0.00                       | \$0.00                    | 0.00               |
| 01-21-959             | PD INTERFUND TRANSFER (ESDA)   | \$2,335.00                   | \$5,000.00                   | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 21 |                                | \$1,219,916.58               | \$1,241,150.00               | \$568,668.61              | 45.81              |

| G/L ACCT<br>NUMBER      | TITLE                         | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 01                      | GENERAL FUND                  |                              |                              |                           |                    |
|                         | STREETS AND ALLEYS            |                              |                              |                           |                    |
| 01-41-421               | ST REGULAR SALARIES           | \$157,099.27                 | \$185,000.00                 | \$88,127.29               | 47.63              |
| 01-41-422               | ST TEMPORARY SALARIES         | \$13,931.24                  | \$7,500.00                   | \$3,251.10                | 43.34              |
| 01-41-423               | ST OVERTIME                   | \$4,087.99                   | \$10,000.00                  | \$2,614.56                | 26.14              |
| 01-41-423.1             | ST COMP                       | \$0.00                       | \$1,160.00                   | \$0.00                    | 0.00               |
| 01-41-451               | ST HEALTH INSURANCE           | \$27,586.67                  | \$34,500.00                  | \$19,179.99               | 55.59              |
| 01-41-453               | ST UNEMPLOYMENT INSURANCE     | \$1,985.49                   | \$1,175.00                   | \$284.17                  | 24.18              |
| 01-41-454               | ST WORKERS COMPENSATION       | \$30,546.74                  | \$36,800.00                  | \$17,207.84               | 46.76              |
| 01-41-461               | ST SOCIAL SECURITY            | \$14,147.89                  | \$16,760.00                  | \$7,190.45                | 42.90              |
| 01-41-461.1             | ST SOCIAL SECURITY/VAC/COMP   | \$0.00                       | \$140.00                     | \$0.00                    | 0.00               |
| 01-41-462               | ST RETIREMENT                 | \$18,365.19                  | \$23,273.00                  | \$6,060.30                | 26.04              |
| 01-41-462.1             | ST RETIREMENT/VAC/COMP        | \$0.00                       | \$200.00                     | \$0.00                    | 0.00               |
| 01-41-512               | ST SERVICES, EQUIPMT          | \$7,732.50                   | \$7,500.00                   | \$3,273.46                | 43.64              |
| 01-41-513               | ST SERVICES, VEHICLE          | \$4,685.19                   | \$5,000.00                   | \$1,979.10                | 39.58              |
| 01-41-515               | ST MAINT SERVICE/SIGNAL LIGHT | \$715.02                     | \$5,000.00                   | \$0.00                    | 0.00               |
| 01-41-517               | ST SERVICES, MOWING           | \$0.00                       | \$2,000.00                   | \$1,477.50                | 73.87              |
| 01-41-533               | ST LEGAL                      | \$1,290.08                   | \$1,000.00                   | \$0.00                    | 0.00               |
| 01-41-534               | ST MEDICAL                    | \$19,181.68                  | \$41,540.00                  | \$8,374.85                | 20.16              |
| 01-41-539               | ST OTHER PROF SERVICES        | \$1,828.22                   | \$6,500.00                   | \$5,180.80                | 79.70              |
| 01-41-553               | ST PUBLISHING, ADVERTMT       | \$81.60                      | \$250.00                     | \$0.00                    | 0.00               |
| 01-41-557               | ST RECORDING FEES             | \$0.00                       | \$100.00                     | \$0.00                    | 0.00               |
| 01-41-562               | ST TRAVEL EXPENSE             | \$189.00                     | \$1,000.00                   | \$63.73                   | 6.37               |
| 01-41-563               | ST TRAINING                   | \$0.00                       | \$200.00                     | \$0.00                    | 0.00               |
| 01-41-571               | ST UTILITIES                  | \$937.23                     | \$1,250.00                   | \$415.46                  | 33.23              |
| 01-41-592               | ST GENERAL INSURANCE          | \$7,877.27                   | \$8,500.00                   | \$159.00                  | 1.87               |
| 01-41-593               | ST RENTALS                    | \$4,978.91                   | \$10,000.00                  | \$673.00                  | 6.73               |
| 01-41-610               | ST SAFETY EQUIPMENT           | \$692.00                     | \$1,000.00                   | \$0.00                    | 0.00               |
| 01-41-612               | ST SUPPLIES, EQUIPMT          | \$3,891.41                   | \$3,000.00                   | \$868.53                  | 28.95              |
| 01-41-613               | ST SUPPLIES, VEHICLE          | \$439.92                     | \$1,500.00                   | \$100.23                  | 6.68               |
| 01-41-614               | ST SUPPLIES, STREET           | \$10,143.03                  | \$45,000.00                  | \$12,301.70               | 27.33              |
| 01-41-615               | ST SIDEWALK MATERIAL SUPPLIES | \$7,789.63                   | \$18,800.00                  | \$0.00                    | 0.00               |
| 01-41-617               | ST SNOW REMOVAL               | \$20,383.11                  | \$13,000.00                  | \$116.00                  | 0.89               |
| 01-41-651               | ST OFFICE SUPPLIES            | \$31.43                      | \$500.00                     | \$60.13                   | 12.02              |
| 01-41-652               | ST OPERATING SUPPLIES         | \$1,869.72                   | \$2,000.00                   | \$556.32                  | 27.81              |
| 01-41-653               | ST SMALL TOOLS                | \$557.53                     | \$1,000.00                   | \$67.67                   | 6.76               |
| 01-41-655               | ST AUTO FUEL/OIL              | \$6,919.74                   | \$10,000.00                  | \$3,238.07                | 32.38              |
| 01-41-656               | ST CHEMICALS                  | \$6,693.69                   | \$7,500.00                   | \$7,867.14                | 104.89             |
| 01-41-659               | ST OTHER GEN SUPPLIES         | \$733.79                     | \$1,000.00                   | \$1,318.06                | 131.80             |
| 01-41-831               | ST EQUIP (SNOW PLOW)          | \$14,700.00                  | \$7,000.00                   | \$0.00                    | 0.00               |
| 01-41-831.1             | ST EQUIP (FOGGER)             | \$1,500.00                   | \$0.00                       | \$0.00                    | 0.00               |
| 01-41-834               | ST DOORS FOR SHED             | \$1,560.00                   | \$4,000.00                   | \$0.00                    | 0.00               |
| 01-41-841               | ST VEHICLE - TRUCK            | \$0.00                       | \$5,000.00                   | \$0.00                    | 0.00               |
| 01-41-842               | ST DUMP TRUCK                 | \$7,000.00                   | \$0.00                       | \$0.00                    | 0.00               |
| 01-41-845               | ST MOWER                      | \$1,189.52                   | \$1,000.00                   | \$0.00                    | 0.00               |
| 01-41-890               | ST OTHER IMPROVEMENTS         | \$1,403.72                   | \$2,500.00                   | \$0.00                    | 0.00               |
| 01-41-892               | ST GRANT/SAFE ROUTE TO SCHOOL | \$48,387.36                  | \$0.00                       | \$0.00                    | 0.00               |
| 01-41-892.1             | ST GRANT/SAFE RT TO SCHOOL (W | \$23,799.09                  | \$275,000.00                 | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 41   |                               | \$476,931.87                 | \$805,148.00                 | \$192,006.45              | 23.84              |
| REVENUE FUND 01         |                               | \$1,972,828.77               | \$2,339,680.00               | \$1,182,876.93            | 50.55              |
| EXPENSE FUND 01         |                               | \$2,006,567.27               | \$2,341,164.44               | \$883,133.74              | 37.72              |
| NET INCOME/LOSS FUND 01 |                               | \$33,738.50                  | \$1,484.44                   | \$299,743.19              | 0.00               |
| NET INCOME/LOSS FUND 01 |                               | \$33,738.50                  | \$1,484.44                   | \$299,743.19              | 0.00               |

| G/L ACCT<br>NUMBER | TITLE                     | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|--------------------|---------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 05                 | TIF FUND                  |                              |                              |                           |                    |
| 05-00-386          | TIF-REDEVELOPMENT PROJECT | \$0.00                       | \$225,000.00                 | \$0.00                    | 0.00               |
|                    | REVENUE DEPARTMENT 00     | \$0.00                       | \$225,000.00                 | \$0.00                    | 0.00               |
|                    | REVENUE FUND 05           | \$0.00                       | \$225,000.00                 | \$0.00                    | 0.00               |
|                    | EXPENSE FUND 05           | \$0.00                       | \$0.00                       | \$0.00                    | 0.00               |
|                    | NET INCOME/LOSS FUND 05   | \$0.00                       | \$225,000.00                 | \$0.00                    | 0.00               |
|                    | NET INCOME/LOSS FUND 05   | \$0.00                       | \$225,000.00                 | \$0.00                    | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 10                    | TIF-DEBT SERVICE FUND          |                              |                              |                           |                    |
|                       | REVENUE                        |                              |                              |                           |                    |
| 10-00-311             | TIF-PROPERTY TAXES             | \$200,065.96                 | \$0.00                       | \$0.00                    | 0.00               |
| 10-00-381             | INTEREST INCOME                | \$843.01                     | \$0.00                       | \$205.80                  | 0.00               |
| 10-00-386             | TIF-DEBT SERVICE FUNDS FOR BON | \$0.00                       | \$191,000.00                 | \$194,962.92              | 102.07             |
| REVENUE DEPARTMENT 00 |                                | \$200,908.97                 | \$191,000.00                 | \$195,168.72              | 102.18             |

| G/L ACCT<br>NUMBER      | TITLE                 | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|-----------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 10                      | TIF-DEBT SERVICE FUND |                              |                              |                           |                    |
|                         | EXPENSE               |                              |                              |                           |                    |
| 10-11-500               | TIF BOND DISCOUNT     | \$477.00                     | \$0.00                       | \$477.00                  | 0.00               |
| 10-11-700               | TIF PRINCIPAL         | \$150,000.00                 | \$0.00                       | \$0.00                    | 0.00               |
| 10-11-700.1             | TIF INTEREST EXPENSE  | \$38,297.50                  | \$0.00                       | \$18,773.75               | 0.00               |
| EXPENSE DEPARTMENT 11   |                       | \$188,774.50                 | \$0.00                       | \$19,250.75               | 0.00               |
| REVENUE FUND 10         |                       | \$200,908.97                 | \$191,000.00                 | \$195,168.72              | 102.18             |
| EXPENSE FUND 10         |                       | \$188,774.50                 | \$0.00                       | \$19,250.75               | 0.00               |
| NET INCOME/LOSS FUND 10 |                       | \$12,134.47                  | \$191,000.00                 | \$175,917.97              | 0.00               |
| NET INCOME/LOSS FUND 10 |                       | \$12,134.47                  | \$191,000.00                 | \$175,917.97              | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE        | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------|------------------------------|------------------------------|---------------------------|--------------------|
| 11                    | AUDIT        |                              |                              |                           |                    |
|                       | REVENUES     |                              |                              |                           |                    |
| 11-00-316             | AU AUDIT TAX | \$8,452.66                   | \$8,475.00                   | \$7,521.22                | 88.74              |
| REVENUE DEPARTMENT 00 |              | \$8,452.66                   | \$8,475.00                   | \$7,521.22                | 88.74              |

| G/L ACCT<br>NUMBER      | TITLE         | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|---------------|------------------------------|------------------------------|---------------------------|--------------------|
| 11                      | AUDIT         |                              |                              |                           |                    |
|                         | EXPENSES      |                              |                              |                           |                    |
| 11-11-531               | AU ACCOUNTING | \$9,450.00                   | \$9,600.00                   | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 11   |               | \$9,450.00                   | \$9,600.00                   | \$0.00                    | 0.00               |
| REVENUE FUND 11         |               | \$8,452.66                   | \$8,475.00                   | \$7,521.22                | 88.74              |
| EXPENSE FUND 11         |               | \$9,450.00                   | \$9,600.00                   | \$0.00                    | 0.00               |
| NET INCOME/LOSS FUND 11 |               | \$997.34                     | \$1,125.00                   | \$7,521.22                | 0.00               |
| NET INCOME/LOSS FUND 11 |               | \$997.34                     | \$1,125.00                   | \$7,521.22                | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                 | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|-----------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 12                    | ESDA FUND             |                              |                              |                           |                    |
|                       | REVENUES              |                              |                              |                           |                    |
| 12-00-315             | ESDA TAX              | \$2,495.40                   | \$2,495.00                   | \$2,241.70                | 89.84              |
| 12-00-399             | ES INTERFUND TRANSFER | \$2,335.00                   | \$5,000.00                   | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                       | \$4,830.40                   | \$7,495.00                   | \$2,241.70                | 29.90              |

| G/L ACCT<br>NUMBER      | TITLE                       | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|-----------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 12                      | ESDA FUND                   |                              |                              |                           |                    |
|                         | EXPENSES                    |                              |                              |                           |                    |
| 12-23-421               | ES REGULAR SALARIES         | \$2,500.16                   | \$2,800.00                   | \$1,250.08                | 44.64              |
| 12-23-453               | ES UNEMPLOYMENT INSURANCE   | \$0.00                       | \$60.00                      | \$0.00                    | 0.00               |
| 12-23-461               | ES SOCIAL SECURITY          | \$191.36                     | \$235.00                     | \$95.68                   | 40.71              |
| 12-23-563               | ES TRAINING                 | \$355.00                     | \$650.00                     | \$0.00                    | 0.00               |
| 12-23-565               | ES PUBLICATIONS             | \$83.95                      | \$150.00                     | \$0.00                    | 0.00               |
| 12-23-612               | ES SUPP/EQUIPMT/BAT/PATC    | \$191.52                     | \$600.00                     | \$155.06                  | 25.84              |
| 12-23-652               | ES OPERATING SUPPLIES       | \$217.99                     | \$500.00                     | \$0.00                    | 0.00               |
| 12-23-831               | ES EQUIPMENT, PAGERS        | \$0.00                       | \$2,500.00                   | \$296.15                  | 11.84              |
| 12-23-831.1             | ES EQUIPMENT TORANDO SIRENS | \$0.00                       | \$25,000.00                  | \$13,050.68               | 52.20              |
| EXPENSE DEPARTMENT 23   |                             | \$3,539.98                   | \$32,495.00                  | \$14,847.65               | 45.69              |
| REVENUE FUND 12         |                             | \$4,830.40                   | \$7,495.00                   | \$2,241.70                | 29.90              |
| EXPENSE FUND 12         |                             | \$3,539.98                   | \$32,495.00                  | \$14,847.65               | 45.69              |
| NET INCOME/LOSS FUND 12 |                             | \$1,290.42                   | \$25,000.00                  | \$12,605.95CR             | 0.00               |
| NET INCOME/LOSS FUND 12 |                             | \$1,290.42                   | \$25,000.00                  | \$12,605.95CR             | 0.00               |

| G/L ACCT<br>NUMBER | TITLE                 | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|--------------------|-----------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 13                 | GARBAGE FUND          |                              |                              |                           |                    |
|                    | REVENUES              |                              |                              |                           |                    |
| 13-00-353          | GA PENALTIES          | \$2,209.10                   | \$2,000.00                   | \$1,142.15                | 57.10              |
| 13-00-368          | GA COLLECTION         | \$220,759.28                 | \$221,000.00                 | \$116,903.87              | 52.89              |
| 13-00-389          | GA RECYCLE DONATIONS  | \$25.00                      | \$0.00                       | \$91.36                   | 0.00               |
|                    | REVENUE DEPARTMENT 00 | \$222,993.38                 | \$223,000.00                 | \$118,137.38              | 52.97              |

| G/L ACCT<br>NUMBER      | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 13                      | GARBAGE FUND                   |                              |                              |                           |                    |
|                         | EXPENSES                       |                              |                              |                           |                    |
| 13-44-551               | GA POSTAGE                     | \$3,012.45                   | \$3,000.00                   | \$1,226.91                | 40.89              |
| 13-44-573               | GA GARBAGE DISPOSAL            | \$191,616.00                 | \$192,000.00                 | \$97,718.90               | 50.89              |
| 13-44-575               | GA RECYCLING                   | \$8,520.00                   | \$8,000.00                   | \$6,161.88                | 77.02              |
| 13-44-576               | GA CLEANUP ACTIVITIES          | \$2,813.23                   | \$3,000.00                   | \$2,190.17                | 73.00              |
| 13-44-652               | GA OPERATING SUPP/BILL PRINTIN | \$340.08                     | \$750.00                     | \$63.00                   | 8.40               |
| 13-44-834               | GA COMPUTERS                   | \$1,825.98                   | \$0.00                       | \$0.00                    | 0.00               |
| 13-44-844.1             | GA EQUIPMENT-LEAF/LIMB         | \$0.00                       | \$14,595.00                  | \$14,544.00               | 99.65              |
| EXPENSE DEPARTMENT 44   |                                | \$208,127.74                 | \$221,345.00                 | \$121,904.86              | 55.07              |
| REVENUE FUND 13         |                                | \$222,993.38                 | \$223,000.00                 | \$118,137.38              | 52.97              |
| EXPENSE FUND 13         |                                | \$208,127.74                 | \$221,345.00                 | \$121,904.86              | 55.07              |
| NET INCOME/LOSS FUND 13 |                                | \$14,865.64                  | \$1,655.00                   | \$3,767.48CR              | 0.00               |
| NET INCOME/LOSS FUND 13 |                                | \$14,865.64                  | \$1,655.00                   | \$3,767.48CR              | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 15                    | MOTOR FUEL TAX<br>REVENUES     |                              |                              |                           |                    |
| 15-00-343             | MOTOR FUEL TAX                 | \$107,374.11                 | \$120,000.00                 | \$53,604.03               | 44.67              |
| 15-00-381             | MFT INTEREST INCOME            | \$5,122.16                   | \$4,000.00                   | \$664.95                  | 16.62              |
| 15-00-389             | MFT OTHER REVENUE (From Reserv | \$0.00                       | \$70,000.00                  | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                                | \$112,496.27                 | \$194,000.00                 | \$54,268.98               | 27.97              |

| G/L ACCT<br>NUMBER      | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 15                      | MOTOR FUEL TAX EXPENSES        |                              |                              |                           |                    |
| 15-41-530               | MFT BANK CHARGES               | \$30.00                      | \$0.00                       | \$0.00                    | 0.00               |
| 15-41-532               | MFT ENGINEERING                | \$8,075.83                   | \$6,000.00                   | \$5,080.18                | 84.66              |
| 15-41-593               | MFT RENTALS                    | \$12,543.00                  | \$5,000.00                   | \$0.00                    | 0.00               |
| 15-41-599               | MFT OTHER CONTR SERV           | \$9,157.50                   | \$5,500.00                   | \$100.00                  | 1.81               |
| 15-41-614               | MFT SUPPLIES, STREET           | \$1,868.95                   | \$0.00                       | \$0.00                    | 0.00               |
| 15-41-616               | MFT CULVERTS                   | \$7,656.43                   | \$12,500.00                  | \$9,179.45                | 73.43              |
| 15-41-618               | MFT STREET SIGNS AND POST      | \$2,292.20                   | \$4,000.00                   | \$968.61                  | 24.21              |
| 15-41-891               | MFT STREET IMPROVEMENTS        | \$884.14                     | \$0.00                       | \$0.00                    | 0.00               |
| 15-41-891.1             | MFT COLD PATCH                 | \$14,786.80                  | \$0.00                       | \$2,905.12                | 0.00               |
| 15-41-891.2             | MFT CA11 ROCK                  | \$2,284.30                   | \$0.00                       | \$0.00                    | 0.00               |
| 15-41-891.3             | SPECIAL PROJECT-N. MAIN ST.    | \$11,458.09                  | \$70,000.00                  | \$0.00                    | 0.00               |
| 15-41-891.5             | MFT SPECIAL PROJ COUNTRYSIDE L | \$43,111.11                  | \$0.00                       | \$0.00                    | 0.00               |
| 15-41-892               | MFT PATCHING AND REPAIR        | \$1,952.50                   | \$24,518.00                  | \$1,163.21                | 4.74               |
| 15-41-893               | MFT SEAL COAT                  | \$67,925.60                  | \$38,400.00                  | \$0.00                    | 0.00               |
| 15-41-894               | MFT AGGREGATE                  | \$29,395.31                  | \$28,093.00                  | \$604.34                  | 2.15               |
| EXPENSE DEPARTMENT 41   |                                | \$211,653.48                 | \$194,011.00                 | \$20,000.91               | 10.30              |
| REVENUE FUND 15         |                                | \$112,496.27                 | \$194,000.00                 | \$54,268.98               | 27.97              |
| EXPENSE FUND 15         |                                | \$211,653.48                 | \$194,011.00                 | \$20,000.91               | 10.30              |
| NET INCOME/LOSS FUND 15 |                                | \$99,157.21                  | \$11.00                      | \$34,268.07               | 0.00               |
| NET INCOME/LOSS FUND 15 |                                | \$99,157.21                  | \$11.00                      | \$34,268.07               | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                                | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 20                    | IMPACT FEES - RESTRICTED<br>REVENUES |                              |                              |                           |                    |
| 20-00-381             | INTEREST INCOME                      | \$364.53                     | \$500.00                     | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                                      | \$364.53                     | \$500.00                     | \$0.00                    | 0.00               |

| G/L ACCT<br>NUMBER      | TITLE                                | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|--------------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 20                      | IMPACT FEES - RESTRICTED<br>EXPENSES |                              |                              |                           |                    |
| REVENUE FUND 20         |                                      | \$364.53                     | \$500.00                     | \$0.00                    | 0.00               |
| EXPENSE FUND 20         |                                      | \$0.00                       | \$0.00                       | \$0.00                    | 0.00               |
| NET INCOME/LOSS FUND 20 |                                      | \$364.53                     | \$500.00                     | \$0.00                    | 0.00               |
| NET INCOME/LOSS FUND 20 |                                      | \$364.53                     | \$500.00                     | \$0.00                    | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                      | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|----------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 25                    | INSURANCE SURPLUS FUND     |                              |                              |                           |                    |
|                       | REVENUES                   |                              |                              |                           |                    |
| 25-00-381             | INSURANCE SURPLUS INTEREST | \$3.11                       | \$0.00                       | \$11.19                   | 0.00               |
| 25-00-399             | INTERFUND TRANSFERS        | \$59,592.24                  | \$0.00                       | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                            | \$59,595.35                  | \$0.00                       | \$11.19                   | 0.00               |

| G/L ACCT<br>NUMBER      | TITLE                              | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|------------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 25                      | INSURANCE SURPLUS FUND<br>EXPENSES |                              |                              |                           |                    |
| REVENUE FUND 25         |                                    | \$59,595.35                  | \$0.00                       | \$11.19                   | 0.00               |
| EXPENSE FUND 25         |                                    | \$0.00                       | \$0.00                       | \$0.00                    | 0.00               |
| NET INCOME/LOSS FUND 25 |                                    | \$59,595.35                  | \$0.00                       | \$11.19                   | 0.00               |
| NET INCOME/LOSS FUND 25 |                                    | \$59,595.35                  | \$0.00                       | \$11.19                   | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 51                    | WATER FUND                     |                              |                              |                           |                    |
|                       | REVENUE                        |                              |                              |                           |                    |
| 51-00-353             | WR WATER PENALTIES             | \$8,264.89                   | \$9,000.00                   | \$3,848.31                | 42.75              |
| 51-00-357             | WR DEPR CHARGE                 | \$107,568.43                 | \$110,500.00                 | \$52,736.52               | 47.72              |
| 51-00-358             | WR CAPITAL RESERVE CHARGE      | \$22,836.92                  | \$23,000.00                  | \$11,191.52               | 48.65              |
| 51-00-361             | WR WATER SALES                 | \$696,743.10                 | \$710,000.00                 | \$336,391.71              | 47.37              |
| 51-00-364             | WR WATER SALES AT PLANT        | \$8,667.12                   | \$5,500.00                   | \$952.25                  | 17.31              |
| 51-00-365             | WR TAP-ON FEES                 | \$4,000.00                   | \$3,000.00                   | \$4,000.00                | 133.33             |
| 51-00-366             | WR CONN CHRGS/DEL RECN         | \$1,160.00                   | \$1,500.00                   | \$920.00                  | 61.33              |
| 51-00-367             | WR MET, SUP, LABOR SLS         | \$9,558.38                   | \$12,000.00                  | \$9,433.16                | 78.60              |
| 51-00-380             | WR-SCRAPED ITEMS REVENUE       | \$953.81                     | \$0.00                       | \$0.00                    | 0.00               |
| 51-00-381             | WR INTEREST INCOME             | \$17,363.49                  | \$9,000.00                   | \$2,065.79                | 22.95              |
| 51-00-382             | WR RENTAL INCOME (FIRE HYDRANT | \$0.00                       | \$9,695.00                   | \$9,590.00                | 98.91              |
| 51-00-389             | WR OTHER REVENUE (From Reserve | \$0.00                       | \$0.00                       | \$2,515.93                | 0.00               |
| 51-00-395             | WR REFDS/REIMBURSEMT           | \$112.00                     | \$0.00                       | \$0.00                    | 0.00               |
| 51-00-398             | WR RESERVES                    | \$0.00                       | \$100,000.00                 | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                                | \$877,228.14                 | \$993,195.00                 | \$433,645.19              | 43.66              |

| G/L ACCT<br>NUMBER      | TITLE                       | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|-----------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 51                      | WATER FUND                  |                              |                              |                           |                    |
|                         | WATER FUND EXPENSES         |                              |                              |                           |                    |
| 51-42-421               | WR REGULAR SALARIES         | \$176,693.25                 | \$207,950.00                 | \$83,329.56               | 40.07              |
| 51-42-421.1             | WR VACATION                 | \$0.00                       | \$634.00                     | \$0.00                    | 0.00               |
| 51-42-422               | WR TEMP SALARIES            | \$10,073.97                  | \$7,500.00                   | \$3,270.30                | 43.60              |
| 51-42-423               | WR OVERTIME                 | \$6,509.72                   | \$7,500.00                   | \$4,803.72                | 64.04              |
| 51-42-423.1             | WR COMP                     | \$0.00                       | \$870.00                     | \$0.00                    | 0.00               |
| 51-42-426               | WR EMPLOYEE BONUS           | \$181.00                     | \$305.00                     | \$0.00                    | 0.00               |
| 51-42-431               | WR ELECTED SALARIES         | \$10,214.65                  | \$10,000.00                  | \$4,725.04                | 47.25              |
| 51-42-451               | WR HEALTH INSURANCE         | \$28,527.22                  | \$34,500.00                  | \$18,810.97               | 54.52              |
| 51-42-453               | WR UNEMPLOYMENT INSURANCE   | \$1,914.60                   | \$1,318.00                   | \$250.94                  | 19.03              |
| 51-42-454               | WR WORKER'S COMP INSURANCE  | \$7,021.60                   | \$8,200.00                   | \$3,620.92                | 44.15              |
| 51-42-461               | WR SOCIAL SECURITY          | \$15,493.41                  | \$17,100.00                  | \$7,353.85                | 43.00              |
| 51-42-461.1             | WR SOCIAL SECURITY/VAC/COMP | \$0.00                       | \$120.00                     | \$0.00                    | 0.00               |
| 51-42-462               | WR RETIREMENT               | \$20,248.33                  | \$24,000.00                  | \$4,333.64                | 18.05              |
| 51-42-462.              | WR RETIREMENT/VAC/COMP      | \$0.00                       | \$170.00                     | \$0.00                    | 0.00               |
| 51-42-462.2             | WR IMRF PENSION ADJ         | \$73,284.00                  | \$0.00                       | \$0.00                    | 0.00               |
| 51-42-471               | WR UNIFORM RENTAL           | \$5,254.23                   | \$6,000.00                   | \$2,593.25                | 43.22              |
| 51-42-512               | WR SERVICES, EQUIPMT        | \$5,569.80                   | \$4,500.00                   | \$3,374.83                | 74.99              |
| 51-42-513               | WR SERVICES, VEHICLES       | \$2,789.52                   | \$4,000.00                   | \$2,065.62                | 51.64              |
| 51-42-515               | WR SERV, INFRASTRUCTURE     | \$698.00                     | \$2,500.00                   | \$10,797.00               | 431.88             |
| 51-42-519               | WR SERVICES, OTHER          | \$602.00                     | \$3,000.00                   | \$1,206.27                | 40.20              |
| 51-42-532               | WR ENGINEERING              | \$2,442.38                   | \$3,500.00                   | \$450.00                  | 12.85              |
| 51-42-533               | WR LEGAL                    | \$12,962.79                  | \$10,000.00                  | \$899.81                  | 8.99               |
| 51-42-534               | WR MEDICAL                  | \$27,541.33                  | \$41,540.00                  | \$10,468.93               | 25.20              |
| 51-42-539               | WR OTHER PROF SERVICES      | \$11,080.15                  | \$40,000.00                  | \$20,877.08               | 52.19              |
| 51-42-551               | WR POSTAGE                  | \$3,985.21                   | \$4,000.00                   | \$1,766.42                | 44.16              |
| 51-42-552               | WR TELEPHONE                | \$3,107.25                   | \$3,500.00                   | \$1,385.73                | 39.59              |
| 51-42-553               | WR PUBLISH,ADVERTISING      | \$1,186.60                   | \$1,750.00                   | \$2,011.95                | 114.96             |
| 51-42-560               | WR-IML CONFERENCE           | \$2,590.43                   | \$3,500.00                   | \$1,460.50                | 41.72              |
| 51-42-561               | WR DUES                     | \$1,121.06                   | \$1,000.00                   | \$429.95                  | 42.99              |
| 51-42-562               | WR TRAVEL EXPENSES          | \$940.73                     | \$1,000.00                   | \$529.17                  | 52.91              |
| 51-42-563               | WR TRAINING                 | \$1,029.34                   | \$2,000.00                   | \$1,387.66                | 69.38              |
| 51-42-571               | WR UTILITIES                | \$4,367.71                   | \$5,500.00                   | \$1,911.80                | 34.76              |
| 51-42-575               | WR WATER PURCHASES          | \$374,782.22                 | \$348,800.00                 | \$160,650.17              | 46.05              |
| 51-42-592               | WR GENERAL INS              | \$5,561.69                   | \$8,000.00                   | \$0.00                    | 0.00               |
| 51-42-593               | WR RENTALS                  | \$0.00                       | \$1,000.00                   | \$25.00                   | 2.50               |
| 51-42-611               | WR SUPPLIES, BUILDING       | \$1,182.98                   | \$1,500.00                   | \$10.48                   | 0.69               |
| 51-42-612               | WR SUPPLIES, EQUIPMT        | \$3,273.34                   | \$3,500.00                   | \$656.76                  | 18.76              |
| 51-42-613               | WR SUPPLIES, VEHICLES       | \$176.41                     | \$2,000.00                   | \$29.57                   | 1.47               |
| 51-42-614               | WR SUPPLIES, STREET         | \$0.00                       | \$500.00                     | \$668.00                  | 133.60             |
| 51-42-615               | WR SUPPL, INFRASTRUCTURE    | \$27,588.36                  | \$45,000.00                  | \$17,670.89               | 39.26              |
| 51-42-619               | WR SUPPLIES, OTHER          | \$2,638.85                   | \$2,500.00                   | \$1,664.21                | 66.56              |
| 51-42-651               | WR OFFICE SUPPLIES          | \$976.80                     | \$1,000.00                   | \$566.83                  | 56.68              |
| 51-42-652               | WR OPERATING SUPPLIES       | \$6,480.27                   | \$5,000.00                   | \$2,523.34                | 50.46              |
| 51-42-653               | WR SMALL TOOLS              | \$729.67                     | \$1,500.00                   | \$308.13                  | 20.54              |
| 51-42-655               | WR AUTO FUEL/OIL            | \$6,420.52                   | \$9,500.00                   | \$3,138.13                | 33.03              |
| 51-42-656               | WR CHEMICALS                | \$234.98                     | \$1,000.00                   | \$724.80                  | 72.48              |
| 51-42-659               | WR OTHER GEN SUPPLIES       | \$985.41                     | \$1,500.00                   | \$369.64                  | 24.64              |
| 51-42-712               | WR IEPA LOAN/PRIN L17-1284  | \$0.00                       | \$6,415.00                   | \$0.00                    | 0.00               |
| 51-42-722               | WR IEPA LOAN INT L17-1284   | \$721.92                     | \$722.00                     | \$0.00                    | 0.00               |
| 51-42-831               | WR EQUIPMENT (SKID STEER)   | \$0.00                       | \$2,500.00                   | \$0.00                    | 0.00               |
| 51-42-834               | WR COPIER                   | \$0.00                       | \$500.00                     | \$0.00                    | 0.00               |
| 51-42-835               | WR-COMPUTER                 | \$0.00                       | \$3,000.00                   | \$3,800.93                | 126.69             |
| 51-42-841               | WR TRUCK                    | \$0.00                       | \$10,000.00                  | \$0.00                    | 0.00               |
| 51-42-843               | WR RADIO READ METERS        | \$1,623.81                   | \$30,000.00                  | \$12,153.85               | 40.51              |
| 51-42-852               | WR MISC WATER MAIN REPLC    | \$0.00                       | \$45,000.00                  | \$3,470.00                | 7.71               |
| 51-42-951               | WR DEPRECIATION             | \$208,893.88                 | \$0.00                       | \$0.00                    | 0.00               |
| 51-42-959               | WR INTERFUND TRANSFER       | \$4,534.82                   | \$0.00                       | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 42   |                             | \$1,084,236.21               | \$987,894.00                 | \$402,545.64              | 40.74              |
| REVENUE FUND 51         |                             | \$877,228.14                 | \$993,195.00                 | \$433,645.19              | 43.66              |
| EXPENSE FUND 51         |                             | \$1,084,236.21               | \$987,894.00                 | \$402,545.64              | 40.74              |
| NET INCOME/LOSS FUND 51 |                             | \$207,008.07                 | \$5,301.00                   | \$31,099.55               | 0.00               |
| NET INCOME/LOSS FUND 51 |                             | \$207,008.07                 | \$5,301.00                   | \$31,099.55               | 0.00               |

SYS DATE 092616  
[GGR]  
DATE 09/26/16

Village of Freeburg  
B U D G E T R E P O R T For September of 2016  
Monday September 26, 2016

SYS TIME 10:13  
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| G/L ACCT<br>NUMBER | TITLE      | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|--------------------|------------|------------------------------|------------------------------|---------------------------|--------------------|
| 51                 | WATER FUND |                              |                              |                           |                    |

| G/L ACCT<br>NUMBER    | TITLE                           | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|---------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 52                    | SEWER FUND                      |                              |                              |                           |                    |
|                       | REVENUES                        |                              |                              |                           |                    |
| 52-00-344             | SR GRANTS AND LOANS             | \$0.00                       | \$1,200,000.00               | \$0.00                    | 0.00               |
| 52-00-353             | SR SEWER PENALTIES              | \$5,052.15                   | \$5,500.00                   | \$2,376.23                | 43.20              |
| 52-00-362             | SR SEWER CHARGES                | \$471,953.63                 | \$479,000.00                 | \$223,423.76              | 46.64              |
| 52-00-365             | SR TAP-ON FEES                  | \$5,250.00                   | \$3,000.00                   | \$2,250.00                | 75.00              |
| 52-00-367             | SR METER, SUP, LABOR SLS        | \$665.42                     | \$0.00                       | \$0.00                    | 0.00               |
| 52-00-381             | SR INTEREST INCOME              | \$9,515.75                   | \$8,000.00                   | \$1,653.16                | 20.66              |
| 52-00-389             | SR OTHER REVENUE (From Reserve) | \$0.00                       | \$50,000.00                  | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                                 | \$491,106.11                 | \$1,745,500.00               | \$229,703.15              | 13.15              |

| G/L ACCT<br>NUMBER | TITLE                       | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|--------------------|-----------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 52                 | SEWER FUND                  |                              |                              |                           |                    |
|                    | EXPENSES                    |                              |                              |                           |                    |
| 52-43-421          | SR REGULAR SALARIES         | \$160,478.59                 | \$155,500.00                 | \$75,171.71               | 48.34              |
| 52-43-421.1        | SR VACATION                 | \$0.00                       | \$640.00                     | \$0.00                    | 0.00               |
| 52-43-422          | SR TEMP SALARIES            | \$6,521.27                   | \$7,500.00                   | \$3,957.51                | 52.76              |
| 52-43-423          | SR OVERTIME                 | \$11,609.57                  | \$12,000.00                  | \$3,144.74                | 26.20              |
| 52-43-423.1        | SR COMP                     | \$0.00                       | \$435.00                     | \$0.00                    | 0.00               |
| 52-43-426          | SR EMPLOYEE BONUS           | \$0.00                       | \$225.00                     | \$0.00                    | 0.00               |
| 52-43-431          | SR ELECTED SALARIES         | \$10,550.09                  | \$9,900.00                   | \$4,725.04                | 47.72              |
| 52-43-451          | SR HEALTH INSURANCE         | \$23,135.14                  | \$32,670.00                  | \$15,234.63               | 46.63              |
| 52-43-453          | SR UNEMPLOYMENT INSURANCE   | \$1,333.81                   | \$1,180.00                   | \$173.76                  | 14.72              |
| 52-43-454          | SR WORKER'S COMP INSURANCE  | \$10,112.84                  | \$11,000.00                  | \$5,215.12                | 47.41              |
| 52-43-461          | SR SOCIAL SECURITY          | \$14,016.99                  | \$13,405.00                  | \$6,655.42                | 49.64              |
| 52-43-461.1        | SR SOCIAL SECURITY/VAC/COMP | \$0.00                       | \$82.00                      | \$0.00                    | 0.00               |
| 52-43-462          | SR RETIREMENT               | \$15,856.76                  | \$18,444.00                  | \$4,445.50                | 24.10              |
| 52-43-462.1        | SR RETIREMENT/VAC/COM       | \$0.00                       | \$118.00                     | \$0.00                    | 0.00               |
| 52-43-462.2        | SR IMRF PENSION ADJUSTMENT  | \$57,389.00                  | \$0.00                       | \$0.00                    | 0.00               |
| 52-43-463          | SR MEDICARE                 | \$145.50                     | \$0.00                       | \$0.00                    | 0.00               |
| 52-43-471          | SR UNIFORM RENTAL           | \$5,291.29                   | \$7,000.00                   | \$2,507.39                | 35.81              |
| 52-43-512          | SR SERVICES, EQUIPMT        | \$5,628.11                   | \$10,000.00                  | \$3,863.36                | 38.63              |
| 52-43-513          | SR SERVICES, VEHICLES       | \$2,548.48                   | \$4,000.00                   | \$1,675.63                | 41.89              |
| 52-43-515          | SR SERV, INFRAS/HYDRO CNT   | \$16,874.50                  | \$20,000.00                  | \$5,780.00                | 28.90              |
| 52-43-515.1        | SR SERV INFRAS/OIL          | \$30,685.44                  | \$0.00                       | \$9,761.04                | 0.00               |
| 52-43-519          | SR SERVICES, OTHER          | \$2,098.93                   | \$3,000.00                   | \$350.00                  | 11.66              |
| 52-43-530          | SR NPDES STATE PERMIT       | \$5,000.00                   | \$5,000.00                   | \$5,000.00                | 100.00             |
| 52-43-532          | SR ENGINEERING              | \$0.00                       | \$6,000.00                   | \$0.00                    | 0.00               |
| 52-43-533          | SR LEGAL                    | \$10,602.97                  | \$10,000.00                  | \$4,458.85                | 44.58              |
| 52-43-534          | SR MEDICAL                  | \$21,861.06                  | \$32,670.00                  | \$8,627.07                | 26.40              |
| 52-43-539          | SR OTHER PROF SERVICES      | \$12,017.36                  | \$30,000.00                  | \$4,318.56                | 14.39              |
| 52-43-551          | SR POSTAGE                  | \$3,519.24                   | \$3,500.00                   | \$1,683.06                | 48.08              |
| 52-43-552          | SR TELEPHONE                | \$6,676.22                   | \$6,200.00                   | \$4,546.75                | 73.33              |
| 52-43-553          | SR PUBLISH, ADVERTISING     | \$508.22                     | \$750.00                     | \$20.90                   | 2.78               |
| 52-43-555          | SR-SEWER BACKUP REIMB       | \$1,499.25                   | \$2,000.00                   | \$0.00                    | 0.00               |
| 52-43-557          | SR RECORDING FEES           | \$0.00                       | \$100.00                     | \$0.00                    | 0.00               |
| 52-43-560          | SR-IML CONFERENCE           | \$2,590.43                   | \$3,200.00                   | \$1,460.50                | 45.64              |
| 52-43-561          | SR DUES                     | \$799.80                     | \$1,000.00                   | \$488.30                  | 48.83              |
| 52-43-562          | SR TRAVEL EXPENSES          | \$864.92                     | \$1,000.00                   | \$589.13                  | 58.91              |
| 52-43-563          | SR TRAINING                 | \$971.67                     | \$2,000.00                   | \$1,562.66                | 78.13              |
| 52-43-571          | SR UTILITIES                | \$20,172.19                  | \$20,000.00                  | \$8,066.29                | 40.33              |
| 52-43-577          | SR FUEL PURCHASES           | \$867.62                     | \$1,500.00                   | \$310.70                  | 20.71              |
| 52-43-591          | SR LIABILITY INS            | \$0.00                       | \$6,000.00                   | \$0.00                    | 0.00               |
| 52-43-592          | SR GENERAL INS              | \$5,527.94                   | \$0.00                       | \$0.00                    | 0.00               |
| 52-43-593          | SR RENTALS                  | \$0.00                       | \$1,000.00                   | \$0.00                    | 0.00               |
| 52-43-611          | SR SUPPLIES, BUILDING       | \$327.68                     | \$750.00                     | \$13.99                   | 1.86               |
| 52-43-612          | SR SUPPLIES, EQUIPMT        | \$1,189.00                   | \$4,000.00                   | \$2,807.88                | 70.19              |
| 52-43-613          | SR SUPPLIES, VEHICLES       | \$341.12                     | \$750.00                     | \$50.79                   | 6.77               |
| 52-43-615          | SR SUPPL, INFRASTRUCTURE    | \$1,382.78                   | \$20,000.00                  | \$4,616.80                | 23.08              |
| 52-43-619          | SR SUPPLIES, OTHER          | \$992.73                     | \$3,000.00                   | \$261.65                  | 8.72               |
| 52-43-651          | SR OFFICE SUPPLIES          | \$988.65                     | \$1,750.00                   | \$566.83                  | 32.39              |
| 52-43-652          | SR OPERATING SUPPLIES       | \$3,013.70                   | \$5,000.00                   | \$2,324.08                | 46.48              |
| 52-43-653          | SR SMALL TOOLS              | \$1,181.03                   | \$1,000.00                   | \$22.68                   | 2.26               |
| 52-43-655          | SR AUTO FUEL/OIL            | \$6,507.95                   | \$11,000.00                  | \$3,228.08                | 29.34              |
| 52-43-656          | SR CHEMICALS                | \$6,516.72                   | \$6,500.00                   | \$1,785.91                | 27.47              |
| 52-43-657          | SR LAB SUPPLIES             | \$1,445.95                   | \$1,400.00                   | \$58.23                   | 4.15               |
| 52-43-659          | SR OTHER GEN SUPPLIES       | \$1,300.54                   | \$1,500.00                   | \$369.64                  | 24.64              |
| 52-43-712          | SR IEPA LOAN/PRIN L173647   | \$0.00                       | \$25,500.00                  | \$12,651.99               | 49.61              |
| 52-43-713          | SR IEPA LOAN/PRN/L171760    | \$0.01                       | \$28,000.00                  | \$28,066.12               | 100.23             |
| 52-43-722          | SR IEPA LOAN INT L17-3647   | \$12,421.14                  | \$11,900.00                  | \$5,996.08                | 50.38              |
| 52-43-723          | SR IEPA LOAN/INT/L171760    | \$4,250.99                   | \$3,560.00                   | \$3,553.96                | 99.83              |
| 52-43-811          | SR LAND/EASEMT ACQUISTN     | \$4,800.00                   | \$60,000.00                  | \$63,001.00               | 105.00             |
| 52-43-831          | SR EQUIPMENT (SKID STEER)   | \$0.00                       | \$2,000.00                   | \$0.00                    | 0.00               |
| 52-43-834          | SR COPIER                   | \$0.00                       | \$500.00                     | \$0.00                    | 0.00               |
| 52-43-835          | SR-COMPUTER                 | \$0.00                       | \$3,000.00                   | \$3,235.97                | 107.86             |

| G/L ACCT<br>NUMBER      | TITLE                 | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|-----------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 52                      | SEWER FUND            |                              |                              |                           |                    |
| 52-43-841               | SR TRUCK              | \$0.00                       | \$5,000.00                   | \$0.00                    | 0.00               |
| 52-43-845               | SR MOWER              | \$1,300.00                   | \$1,000.00                   | \$0.00                    | 0.00               |
| 52-43-852               | SR LIFT STA REP.      | \$126.58                     | \$3,000.00                   | \$0.00                    | 0.00               |
| 52-43-880               | SR NEW SEWER PLANT    | \$0.00                       | \$35,000.00                  | \$600.65                  | 1.71               |
| 52-43-892               | SR N. STATE ST        | \$9.00                       | \$1,070,000.00               | \$57,883.02               | 5.40               |
| 52-43-951               | SR DEPRECIATION       | \$95,858.68                  | \$0.00                       | \$0.00                    | 0.00               |
| 52-43-959               | SR INTERFUND TRANSFER | \$3,257.34                   | \$0.00                       | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 43   |                       | \$614,948.79                 | \$1,744,129.00               | \$374,888.97              | 21.49              |
| REVENUE FUND 52         |                       | \$491,106.11                 | \$1,745,500.00               | \$229,703.15              | 13.15              |
| EXPENSE FUND 52         |                       | \$614,948.79                 | \$1,744,129.00               | \$374,888.97              | 21.49              |
| NET INCOME/LOSS FUND 52 |                       | \$123,842.68                 | \$1,371.00                   | \$145,185.82CR            | 0.00               |
| NET INCOME/LOSS FUND 52 |                       | \$123,842.68                 | \$1,371.00                   | \$145,185.82CR            | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                         | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 53                    | ELECTRIC FUND                 |                              |                              |                           |                    |
|                       | REVENUE                       |                              |                              |                           |                    |
| 53-00-303             | EL REIMBURSED COST-SALARIES   | \$5,713.09                   | \$0.00                       | \$0.00                    | 0.00               |
| 53-00-305             | EL REIMBURSED COST-SUPPLIES   | \$4,210.36                   | \$0.00                       | \$0.00                    | 0.00               |
| 53-00-344             | EL GRANTS(IMEA)               | \$0.00                       | \$10,000.00                  | \$2,103.45                | 21.03              |
| 53-00-353             | EL ELECTRIC PENALTIES         | \$35,613.34                  | \$42,000.00                  | \$16,997.05               | 40.46              |
| 53-00-363             | EL SALES                      | \$4,798,396.00               | \$4,850,000.00               | \$2,407,402.96            | 49.63              |
| 53-00-365             | EL TAP IN FEES                | \$6,050.00                   | \$3,500.00                   | \$3,300.00                | 94.28              |
| 53-00-366             | EL CONN/T CONN/CHARGES        | \$1,800.00                   | \$2,000.00                   | \$715.00                  | 35.75              |
| 53-00-367             | EL MET, SUP, LABOR SAL        | \$3,138.51                   | \$5,000.00                   | \$6,823.28                | 136.46             |
| 53-00-380             | EL SCRAPED ITEMS REVENUE      | \$414.50                     | \$500.00                     | \$0.00                    | 0.00               |
| 53-00-381             | EL INTEREST INCOME            | \$61,124.03                  | \$50,000.00                  | \$10,304.26               | 20.60              |
| 53-00-382             | EL NIGHT LIGHT RENTAL         | \$29,412.30                  | \$25,000.00                  | \$14,673.38               | 58.69              |
| 53-00-384             | EL POLE RENTAL                | \$4,000.00                   | \$0.00                       | \$0.00                    | 0.00               |
| 53-00-392             | EL PROCEEDS FIXED ASSET SALES | \$26,878.75                  | \$15,000.00                  | \$0.00                    | 0.00               |
| 53-00-395             | EL REFUNDS, REIMBURSE (Fuel)  | \$24,312.15                  | \$30,000.00                  | \$16,657.87               | 55.52              |
| 53-00-397             | EL MISC REFUNDS/REIMBURSEMENT | \$3,629.40                   | \$0.00                       | \$0.00                    | 0.00               |
| 53-00-400             | EL GRANT(DECO)                | \$20.00                      | \$0.00                       | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                               | \$5,004,712.43               | \$5,033,000.00               | \$2,478,977.25            | 49.25              |

| G/L ACCT<br>NUMBER | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|--------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 53                 | ELECTRIC FUND                  |                              |                              |                           |                    |
|                    | EXPENSES                       |                              |                              |                           |                    |
| 53-40-421          | EL REGULAR SALARIES            | \$472,847.16                 | \$479,650.00                 | \$224,831.21              | 46.87              |
| 53-40-421.1        | EL VACATION                    | \$0.00                       | \$6,300.00                   | \$0.00                    | 0.00               |
| 53-40-422          | EL TEMP SALARIES               | \$9,282.76                   | \$7,500.00                   | \$3,276.30                | 43.68              |
| 53-40-423          | EL OVERTIME                    | \$17,573.58                  | \$15,000.00                  | \$6,938.68                | 46.25              |
| 53-40-423.1        | EL COMP                        | \$0.00                       | \$4,150.00                   | \$0.00                    | 0.00               |
| 53-40-426          | EL EMPLOYEE BONUS              | \$900.00                     | \$760.00                     | \$0.00                    | 0.00               |
| 53-40-431          | EL ELECTED SALARIES            | \$11,525.08                  | \$12,000.00                  | \$5,250.04                | 43.75              |
| 53-40-451          | EL HEALTH INSURANCE            | \$65,172.25                  | \$71,300.00                  | \$42,315.97               | 59.34              |
| 53-40-453          | EL UNEMPLOYMENT INSURANCE      | \$4,025.96                   | \$3,441.00                   | \$782.29                  | 22.73              |
| 53-40-454          | EL WORKER'S COMP INSURANCE     | \$12,708.71                  | \$14,100.00                  | \$6,551.32                | 46.46              |
| 53-40-461          | EL SOCIAL SECURITY             | \$40,037.43                  | \$38,475.00                  | \$18,775.48               | 48.79              |
| 53-40-461.1        | EL SOCIAL SECURITY/VAC/COMP    | \$0.00                       | \$800.00                     | \$0.00                    | 0.00               |
| 53-40-462          | EL RETIREMENT                  | \$52,982.20                  | \$54,500.00                  | \$14,461.50               | 26.53              |
| 53-40-462.1        | EL RETIREMENT/VAC/COMP         | \$0.00                       | \$1,150.00                   | \$0.00                    | 0.00               |
| 53-40-462.2        | EL IMRF PENSION ADJUSTMENT     | \$191,758.00                 | \$0.00                       | \$0.00                    | 0.00               |
| 53-40-471          | EL UNIFORM RENTAL              | \$5,415.12                   | \$6,700.00                   | \$3,219.16                | 48.04              |
| 53-40-511          | EL SERVICES, BUILDING          | \$392.22                     | \$30,000.00                  | \$0.00                    | 0.00               |
| 53-40-512          | EL SERVICES, EQUIPMT           | \$8,822.53                   | \$10,000.00                  | \$34,582.16               | 345.82             |
| 53-40-513          | EL SERVICES, VEHICLES          | \$7,642.87                   | \$15,000.00                  | \$3,837.60                | 25.58              |
| 53-40-515          | EL SERV, INFRASTRUCTURE        | \$5,511.66                   | \$10,000.00                  | \$180.00                  | 1.80               |
| 53-40-517          | EL SERVICES, CAT GEN           | \$16,712.13                  | \$20,000.00                  | \$7,944.00                | 39.72              |
| 53-40-519          | EL SERVICES, OTHER             | \$1,565.00                   | \$15,000.00                  | \$685.00                  | 4.56               |
| 53-40-520          | EL POWER PLANT ENGINE REPAIR   | \$454.34                     | \$0.00                       | \$526.53                  | 0.00               |
| 53-40-531          | EL ACCOUNTING                  | \$0.00                       | \$600.00                     | \$0.00                    | 0.00               |
| 53-40-532          | EL ENGINEERING                 | \$33,610.99                  | \$35,000.00                  | \$7,471.04                | 21.34              |
| 53-40-533          | EL LEGAL                       | \$23,602.00                  | \$25,000.00                  | \$688.75                  | 2.75               |
| 53-40-534          | EL MEDICAL                     | \$62,105.66                  | \$80,800.00                  | \$19,984.28               | 24.73              |
| 53-40-539          | EL OTHER PROF SERVICES         | \$9,277.70                   | \$10,000.00                  | \$5,710.44                | 57.10              |
| 53-40-551          | EL POSTAGE                     | \$3,657.57                   | \$3,200.00                   | \$1,736.44                | 54.26              |
| 53-40-552          | EL TELEPHONE                   | \$4,409.67                   | \$5,000.00                   | \$2,840.48                | 56.80              |
| 53-40-553          | EL PUBLISH,ADVERTISING         | \$308.74                     | \$1,000.00                   | \$134.90                  | 13.49              |
| 53-40-557          | EL RECORDING FEES              | \$0.00                       | \$250.00                     | \$0.00                    | 0.00               |
| 53-40-560          | EL-IML CONFERENCE              | \$2,590.47                   | \$3,500.00                   | \$1,460.50                | 41.72              |
| 53-40-561          | EL DUES                        | \$533.36                     | \$750.00                     | \$96.25                   | 12.83              |
| 53-40-562          | EL TRAVEL EXPENSES             | \$4,424.06                   | \$4,000.00                   | \$1,898.52                | 47.46              |
| 53-40-563          | EL TRAINING                    | \$3,492.41                   | \$7,000.00                   | \$1,557.68                | 22.25              |
| 53-40-571          | EL UTILITIES                   | \$7,559.07                   | \$12,000.00                  | \$2,849.57                | 23.74              |
| 53-40-576          | EL ELECTRICITY PURCHASES       | \$3,012,678.58               | \$3,000,000.00               | \$1,469,726.84            | 48.99              |
| 53-40-577          | EL FUEL PURCHASES(GENERATORS)  | \$17,492.11                  | \$25,000.00                  | \$9,503.89CR              | 38.01-             |
| 53-40-578          | EL PERMITS                     | \$2,258.00                   | \$3,500.00                   | \$2,258.00                | 64.51              |
| 53-40-592          | EL GENERAL INS                 | \$45,832.04                  | \$57,000.00                  | \$0.00                    | 0.00               |
| 53-40-593          | EL RENTALS                     | \$5.00                       | \$1,000.00                   | \$0.00                    | 0.00               |
| 53-40-611          | EL SUPPLIES, BUILDING          | \$1,238.84                   | \$5,000.00                   | \$2,440.27                | 48.80              |
| 53-40-612          | EL SUPPLIES, EQUIPMT           | \$6,779.39                   | \$10,000.00                  | \$1,447.17                | 14.47              |
| 53-40-613          | EL SUPPLIES, VEHICLES          | \$3,027.75                   | \$5,000.00                   | \$8.86                    | 0.17               |
| 53-40-615          | EL SUPPL, INFRASTRUCTURE       | \$53,048.90                  | \$100,000.00                 | \$34,841.48               | 34.84              |
| 53-40-617          | EL SUPPLIES, STREET LIGHTING   | \$10,637.60                  | \$10,000.00                  | \$3,300.00                | 33.00              |
| 53-40-619          | EL SUPPLIES, OTHER             | \$721.06                     | \$1,000.00                   | \$0.00                    | 0.00               |
| 53-40-620          | EL POWER PLANT PARTS           | \$4,783.22                   | \$5,500.00                   | \$1,718.37                | 31.24              |
| 53-40-651          | EL OFFICE SUPPLIES             | \$1,176.07                   | \$1,000.00                   | \$694.43                  | 69.44              |
| 53-40-652          | EL OPERATING SUPPLIES          | \$6,073.95                   | \$7,500.00                   | \$1,351.98                | 18.02              |
| 53-40-653          | EL SMALL TOOLS                 | \$522.04                     | \$1,000.00                   | \$77.25                   | 7.72               |
| 53-40-655          | EL AUTO FUEL/OIL               | \$6,595.31                   | \$11,000.00                  | \$3,048.06                | 27.70              |
| 53-40-656          | EL CHEMICALS                   | \$1,117.25                   | \$1,500.00                   | \$814.59                  | 54.30              |
| 53-40-659          | EL OTHER GEN SUPPLIES          | \$1,076.74                   | \$2,000.00                   | \$560.91                  | 28.04              |
| 53-40-711          | EL BOND DEBT SERVICE           | \$401,513.50                 | \$403,000.00                 | \$39,182.25               | 9.72               |
| 53-40-722          | EL LOC INTEREST - UNION PLANTE | \$6,351.20                   | \$0.00                       | \$0.00                    | 0.00               |
| 53-40-731          | EL FRANCHISE FEE               | \$241,896.86                 | \$246,000.00                 | \$99,021.14               | 40.25              |
| 53-40-811          | EL LAND/EASEMT ACQUISTN        | \$0.00                       | \$1,000.00                   | \$0.00                    | 0.00               |
| 53-40-821          | EL BLDG/OTHER REPAIRS          | \$0.00                       | \$1,000.00                   | \$0.00                    | 0.00               |
| 53-40-823          | EL STORAGE SHED                | \$916.84                     | \$0.00                       | \$0.00                    | 0.00               |

| G/L ACCT<br>NUMBER      | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 53                      | ELECTRIC FUND                  |                              |                              |                           |                    |
| 53-40-833               | EL CHRISTMAS LIGHTS            | \$4,885.86                   | \$5,000.00                   | \$0.00                    | 0.00               |
| 53-40-834               | EL COPIER                      | \$0.00                       | \$1,500.00                   | \$0.00                    | 0.00               |
| 53-40-835               | EL-COMPUTERS                   | \$0.00                       | \$3,000.00                   | \$3,235.97                | 107.86             |
| 53-40-841               | EL TRUCK                       | \$0.00                       | \$38,000.00                  | \$36,464.45               | 95.95              |
| 53-40-842               | EL POWER PLANT NESHAP COMPLIAN | \$0.00                       | \$1,500.00                   | \$0.00                    | 0.00               |
| 53-40-843               | EL RADIO READ METERS           | \$1,179.87                   | \$10,000.00                  | \$298.50                  | 2.98               |
| 53-40-913               | EL COMMUNITY RELATIONS(BANNERS | \$15.78                      | \$0.00                       | \$0.00                    | 0.00               |
| 53-40-920               | EL MISCELLANEOUS               | \$17.06                      | \$0.00                       | \$0.00                    | 0.00               |
| 53-40-951               | EL DEPRECIATION                | \$663,861.60                 | \$0.00                       | \$0.00                    | 0.00               |
| 53-40-959               | EL INTERFUND TRANSFER          | \$33,606.78                  | \$0.00                       | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 40   |                                | \$5,610,209.90               | \$4,960,926.00               | \$2,111,572.72            | 42.56              |
| REVENUE FUND 53         |                                | \$5,004,712.43               | \$5,033,000.00               | \$2,478,977.25            | 49.25              |
| EXPENSE FUND 53         |                                | \$5,610,209.90               | \$4,960,926.00               | \$2,111,572.72            | 42.56              |
| NET INCOME/LOSS FUND 53 |                                | \$605,497.47                 | \$72,074.00                  | \$367,404.53              | 0.00               |
| NET INCOME/LOSS FUND 53 |                                | \$605,497.47                 | \$72,074.00                  | \$367,404.53              | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|--------------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 58                    | POOL                           |                              |                              |                           |                    |
|                       | REVENUES                       |                              |                              |                           |                    |
| 58-00-348             | SWP PASS SALES OUT/TOWN        | \$5,190.00                   | \$5,000.00                   | \$7,340.00                | 146.80             |
| 58-00-373             | SWP WATER AEORBICS             | \$535.00                     | \$500.00                     | \$720.00                  | 144.00             |
| 58-00-374             | SWP ADMISSION SALES            | \$18,017.00                  | \$16,500.00                  | \$21,990.00               | 133.27             |
| 58-00-375             | SWP LESSON SALES               | \$1,315.00                   | \$1,200.00                   | \$785.00                  | 65.41              |
| 58-00-376             | SWP CONCESSION SALES           | \$15,872.62                  | \$15,000.00                  | \$19,972.22               | 133.14             |
| 58-00-377             | SWP 10 DAY PASS SALES          | \$3,675.00                   | \$3,200.00                   | \$5,092.50                | 159.14             |
| 58-00-378             | SWP PASS SALES                 | \$13,004.00                  | \$12,500.00                  | \$13,970.00               | 111.76             |
| 58-00-379             | SWP USER FEES                  | \$2,300.00                   | \$2,200.00                   | \$2,450.00                | 111.36             |
| 58-00-381             | SWP INTEREST INCOME            | \$5.59                       | \$0.00                       | \$1.40                    | 0.00               |
| 58-00-382             | SWP RNTL INC-PARTY SALE        | \$5,210.25                   | \$4,500.00                   | \$6,365.00                | 141.44             |
| 58-00-384             | SWP GRANT, STATE               | \$0.00                       | \$21,095.00                  | \$0.00                    | 0.00               |
| 58-00-385             | SWP GRANT, COUNTY              | \$0.00                       | \$30,000.00                  | \$30,000.00               | 100.00             |
| 58-00-389.1           | SWP OTHER REVENU-TAX LEVY      | \$52,325.69                  | \$56,700.00                  | \$50,261.46               | 88.64              |
| 58-00-399             | SWP INTERFUND TRANSFER (Gen. F | \$50,000.00                  | \$0.00                       | \$0.00                    | 0.00               |
| REVENUE DEPARTMENT 00 |                                | \$167,450.15                 | \$168,395.00                 | \$158,947.58              | 94.38              |

| G/L ACCT<br>NUMBER      | TITLE                       | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|-----------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 58                      | POOL                        |                              |                              |                           |                    |
|                         | EXPENSES                    |                              |                              |                           |                    |
| 58-55-421               | SWP MANAGER SALARIES        | \$13,474.16                  | \$14,000.00                  | \$17,468.06               | 124.77             |
| 58-55-422               | SWP SAL GAURDS              | \$32,617.59                  | \$35,000.00                  | \$28,256.83               | 80.73              |
| 58-55-453               | SWP UNEMPLOYMENT INSURANCE  | \$1,581.45                   | \$1,700.00                   | \$1,233.66                | 72.56              |
| 58-55-454               | SWP WORKER'S COMP INSURANCE | \$1,605.39                   | \$1,550.00                   | \$905.36                  | 58.41              |
| 58-55-461               | SWP SOCIAL SECURITY         | \$3,515.61                   | \$3,900.00                   | \$3,497.94                | 89.69              |
| 58-55-519               | SWP SERVICES, OTHER         | \$2,032.37                   | \$2,500.00                   | \$1,012.00                | 40.48              |
| 58-55-553               | SWP PUBLISH,ADVERTISING     | \$122.40                     | \$500.00                     | \$570.00                  | 114.00             |
| 58-55-554               | SWP PRINTING, COPYING       | \$381.00                     | \$500.00                     | \$395.23                  | 79.04              |
| 58-55-561               | SWP DUES                    | \$45.00                      | \$100.00                     | \$45.00                   | 45.00              |
| 58-55-563               | SWP TRAINING                | \$149.99                     | \$300.00                     | \$180.00                  | 60.00              |
| 58-55-592               | SWP GENERAL INS             | \$1,359.63                   | \$1,600.00                   | \$0.00                    | 0.00               |
| 58-55-593               | SWP RENTALS                 | \$1,019.00                   | \$1,500.00                   | \$412.00                  | 27.46              |
| 58-55-611               | SWP SUPPLIES, BUILDING      | \$228.75                     | \$350.00                     | \$225.41                  | 64.40              |
| 58-55-612               | SWP SUPPLIES, EQUIPMT       | \$2,554.37                   | \$3,500.00                   | \$2,895.74                | 82.73              |
| 58-55-652               | SWP OPERATING SUPPLIES      | \$918.13                     | \$1,200.00                   | \$2,280.48                | 190.04             |
| 58-55-656               | SWP CHEMICALS               | \$7,605.80                   | \$8,500.00                   | \$8,699.10                | 102.34             |
| 58-55-657               | SWP CONCESSION SUPPLIES     | \$8,236.20                   | \$10,000.00                  | \$8,422.06                | 84.22              |
| 58-55-659               | SWP OTHER GEN SUPPLIES      | \$205.98                     | \$350.00                     | \$146.95                  | 41.98              |
| 58-55-711               | SWP BOND INTEREST           | \$20,545.76                  | \$10,000.00                  | \$9,997.50                | 99.97              |
| 58-55-712               | SWP Debt Service - Bonds    | \$0.00                       | \$45,000.00                  | \$0.00                    | 0.00               |
| 58-55-824               | SWP UPGRADES                | \$2,308.50                   | \$19,000.00                  | \$2,719.49                | 14.31              |
| 58-55-826               | SWP BATH HOUSE RENOVATIONS  | \$6,393.33                   | \$5,000.00                   | \$1,557.43                | 31.14              |
| 58-55-951               | SWP DEPRECIATION            | \$66,667.40                  | \$0.00                       | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 55   |                             | \$173,567.81                 | \$166,050.00                 | \$90,920.24               | 54.75              |
| REVENUE FUND 58         |                             | \$167,450.15                 | \$168,395.00                 | \$158,947.58              | 94.38              |
| EXPENSE FUND 58         |                             | \$173,567.81                 | \$166,050.00                 | \$90,920.24               | 54.75              |
| NET INCOME/LOSS FUND 58 |                             | \$6,117.66                   | \$2,345.00                   | \$68,027.34               | 0.00               |
| NET INCOME/LOSS FUND 58 |                             | \$6,117.66                   | \$2,345.00                   | \$68,027.34               | 0.00               |

| G/L ACCT<br>NUMBER    | TITLE                     | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|---------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 60                    | ELECTRIC BONDS<br>REVENUE |                              |                              |                           |                    |
| 60-00-381             | BOND INTEREST             | \$145.19                     | \$150.00                     | \$36.31                   | 24.20              |
| REVENUE DEPARTMENT 00 |                           | \$145.19                     | \$150.00                     | \$36.31                   | 24.20              |

| G/L ACCT<br>NUMBER    | TITLE                      | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-----------------------|----------------------------|------------------------------|------------------------------|---------------------------|--------------------|
| 60                    | ELECTRIC BONDS<br>EXPENSES |                              |                              |                           |                    |
| 60-40-500             | BOND EXPENSE               | \$662.50                     | \$600.00                     | \$291.50                  | 48.58              |
| 60-40-721             | EB - INTEREST EXPENSE      | \$79,972.39                  | \$0.00                       | \$0.00                    | 0.00               |
| EXPENSE DEPARTMENT 40 |                            | \$80,634.89                  | \$600.00                     | \$291.50                  | 48.58              |

SYS DATE 092616  
[GGR]  
DATE 09/26/16

Village of Freeburg  
B U D G E T R E P O R T For September of 2016  
Monday September 26, 2016

SYS TIME 10:13  
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| G/L ACCT<br>NUMBER      | TITLE          | LAST YR<br>YEAR 16<br>ACTUAL | CURR YR<br>YEAR 17<br>BUDGET | CURR YR<br>YEAR 17<br>YTD | PERCENT<br>REV/EXP |
|-------------------------|----------------|------------------------------|------------------------------|---------------------------|--------------------|
| 60                      | ELECTRIC BONDS |                              |                              |                           |                    |
| REVENUE FUND 60         |                | \$145.19                     | \$150.00                     | \$36.31                   | 24.20              |
| EXPENSE FUND 60         |                | \$80,634.89                  | \$600.00                     | \$291.50                  | 48.58              |
| NET INCOME/LOSS FUND 60 |                | \$80,489.70                  | \$450.00                     | \$255.19CR                | 0.00               |
| NET INCOME/LOSS FUND 60 |                | \$80,489.70                  | \$450.00                     | \$255.19CR                | 0.00               |

Investment Portfolio Pledged Securities

Citizens Community Bank  
Freeburg, IL

InTrader (pledged )  
Last : 07/31/2016  
As-of: 08/31/2016  
6511 44002200

| Sec ID<br>Loc           | Ticket        | Security Description Line 1<br>Security Description Line 2   | Safekkeeping Agent<br>Rate | Maturity   | Grp | Original Face S & P<br>Part/Curr Face/Moody | Priced<br>Pledged        | Book Value<br>Market Value |
|-------------------------|---------------|--|----------------------------|------------|-----|---|--------------------------|----------------------------|
| PLEGGED TO: vge VILLAGE |               |  |                            |            |     |   |                          |                            |
| 3130A84C4               | CSB 207042304 | FEDERAL HOME LOAN BANK<br>FHFB CALLABLE 11/25/16<br>Pledge Description: VILLAGE OF<br>FREEBURG           | Commerces Bank<br>1        | 05/25/2018 | 03a | 350,000.00 NR<br>350,000.00 NR              | 08/26/2016<br>06/10/2016 | 350,000.00<br>349,515.60   |
| 31315PQE2               | CSB 207037092 | FARMER MAC<br>FAMCA CALLABLE 05/21/13<br>Pledge Description: VILLAGE OF<br>FREEBURG                      | Commerces Bank<br>.63      | 11/21/2016 | 03a | 173,000.00 NR<br>173,000.00 Nr              | 08/26/2016<br>12/21/2012 | 173,000.00<br>172,972.84   |
| 31315PQE2               | CSB 207037092 | FARMER MAC<br>FAMCA CALLABLE 05/21/13<br>Pledge Description: VILLAGE OF<br>FREEBURG                      | Commerces Bank<br>.63      | 11/21/2016 | 03a | 200,000.00 NR<br>200,000.00 Nr              | 08/26/2016<br>01/29/2015 | 200,000.00<br>199,968.60   |
| 31315PQE2               | CSB 207037092 | FARMER MAC<br>FAMCA CALLABLE 05/21/13<br>Pledge Description: VILLAGE OF<br>FREEBURG                      | Commerces Bank<br>.63      | 11/21/2016 | 03a | 254,000.00 NR<br>254,000.00 Nr              | 08/26/2016<br>02/24/2015 | 254,000.00<br>253,960.12   |
| 31315PQE2               | CSB 207037092 | FARMER MAC<br>FAMCA CALLABLE 05/21/13<br>Pledge Description: VILLAGE OF<br>FREEBURG                      | Commerces Bank<br>.63      | 11/21/2016 | 03a | 330,000.00 NR<br>330,000.00 Nr              | 08/26/2016<br>12/12/2012 | 330,000.00<br>329,948.19   |
| 31331XZB1               | CSB 207028481 | FEDERAL FARM CREDIT BANKS<br>CONSOLIDATED SYSTEMWIDE BONDS<br>Pledge Description: VILLAGE OF<br>FREEBURG | Commerces Bank<br>5.05     | 05/18/2017 | 03a | 100,000.00 AA+<br>100,000.00 Aaa            | 08/26/2016<br>12/30/2014 | 100,730.57<br>103,201.40   |
| 3133E6EH4               | CSB 207042418 | FEDERAL FARM CREDIT BANK<br>FFCB CALLABLE 09/13/16<br>Pledge Description: VILLAGE OF<br>FREEBURG         | Commerces Bank<br>2.02     | 08/13/2023 | 03a | 503,000.00 AA+<br>503,000.00 Aaa            | 08/26/2016<br>06/15/2016 | 503,000.00<br>503,075.45   |
| 3133EGNM3               | CSB 207042570 | FEDERAL FARM CREDIT BANK<br>FFCB CALLABLE 10/26/16<br>Pledge Description: VILLAGE OF<br>FREEBURG         | Commerces Bank<br>1.56     | 07/26/2021 | 03a | 575,000.00 AA+<br>575,000.00 NR             | 08/26/2016<br>08/26/2016 | 575,030.00<br>574,301.95   |



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

InTrader (pledged )  
 Last: 07/31/2016  
 As-of: 08/31/2016  
 6511 44002200

| Sec ID Loc | Ticket        | Security Description Line 1<br>Security Description Line 2                                      | Safetkeeping Agent<br>Rate | Maturity   | Grp | Original Face S & P<br>Par/Cum-Face Moody | Priced<br>Pledged        | Book Value<br>Market Value |
|------------|---------------|---|----------------------------|------------|-----|---|--------------------------|----------------------------|
| 3136G02GS  | CSB 207037091 | FANNIE MAE<br>FNMA CALLABLE 05/15/13<br>Pledge Description: VILLAGE OF<br>FREEBURG              | Commerce Bank<br>1.2       | 11/15/2018 | 03a | 155,000.00 AA+<br>155,000.00 Aaa          | 08/26/2016<br>03/04/2013 | 155,030.00<br>155,066.96   |
| 3136G1AZZ  | CSB 207037716 | FANNIE MAE<br>FNMA CALLABLE 01/30/14<br>Pledge Description: VILLAGE OF<br>FREEBURG              | Commerce Bank<br>1         | 01/30/2018 | 03a | 300,000.00 AA+<br>300,000.00 Aaa          | 08/26/2016<br>10/01/2013 | 300,000.00<br>300,025.50   |
| 3136G1AZZ  | CSB 207037716 | FANNIE MAE<br>FNMA CALLABLE 01/30/14<br>Pledge Description: VILLAGE OF<br>FREEBURG              | Commerce Bank<br>1         | 01/30/2018 | 03a | 43,000.00 AA+<br>43,000.00 Aaa            | 08/26/2016<br>02/24/2015 | 43,000.00<br>43,003.66     |
| 36179MND8  | CSB 207036650 | G2 MA0388<br>Collateral Type = G2JM<br>Pledge Description: VILLAGE OF<br>FREEBURG               | Commerce Bank<br>4         | 09/20/2042 | 04a | 117,000.00 NR<br>39,740.34 NR             | 08/26/2016<br>03/11/2013 | 42,653.71<br>41,386.86     |
| 36179MND8  | CSB 207036650 | G2 MA0388<br>Collateral Type = G2JM<br>Pledge Description: VILLAGE OF<br>FREEBURG               | Commerce Bank<br>4         | 09/20/2042 | 04a | 620,000.00 NR<br>210,588.85 NR            | 08/26/2016<br>08/04/2015 | 226,028.19<br>219,315.02   |
| 36179MND8  | CSB 207036664 | G2 MA0388<br>Collateral Type = G2JM<br>Pledge Description: VILLAGE OF<br>FREEBURG               | Commerce Bank<br>4         | 09/20/2042 | 04a | 200,000.00 NR<br>67,932.21 NR             | 08/26/2016<br>04/02/2015 | 72,912.32<br>70,746.78     |
| 36179MND8  | CSB 207036664 | G2 MA0388<br>Collateral Type = G2JM<br>Pledge Description: VILLAGE OF<br>FREEBURG               | Commerce Bank<br>4         | 09/20/2042 | 04a | 381,000.00 NR<br>129,410.86 NR            | 08/26/2016<br>04/15/2014 | 136,897.97<br>134,772.62   |
| 36202FM45  | CSB 207035425 | G2 4879<br>Collateral Type = G2JM<br>Pledge Description: VILLAGE OF<br>FREEBURG                 | Commerce Bank<br>4         | 12/20/2040 | 04a | 1,100,000.00 NR<br>243,797.16 NR          | 08/26/2016<br>11/13/2012 | 259,001.72<br>258,524.13   |
| 31417Y4A2  | CSB 207034611 | FN MA0816 20 YEAR FIXED<br>Collateral Type = FNCT<br>Pledge Description: VILLAGE OF<br>FREEBURG | Commerce Bank<br>4.5       | 06/01/2031 | 05a | 2,000,000.00 NR<br>730,021.10 NR          | 08/26/2016<br>06/24/2011 | 782,322.61<br>801,556.15   |



**Investment Portfolio Pledged Securities**

Citizens Community Bank  
Freeburg, IL

InTrader (pledged )  
Last : 07/31/2016  
As-of: 08/31/2016  
6511 44002200

| Sec ID    | Ticket    | Security Description Line 1             | Security Description Line 2 | Safeguarding Agent | Rate | Maturity   | Grp | Original Face S & P | Par/Curr: Face Moody | Priced Pledged | Book Value | Market Value |
|-----------|-----------|---|-----------------------------|--------------------|------|------------|-----|---------------------|----------------------|----------------|------------|--------------|
| 31417Y4A2 |           | FN MA0816 20 YEAR FIXED                 |                             | Commerce Bank      | 4.5  | 08/01/2031 | 05a | 423,452.00 NR       | 154,564.45 NR        | 08/26/2016     | 165,638.04 | 169,710.28   |
| CSB       | 207034611 | Collateral Type = FNCT                  |                             |                    |      |            |     |                     |                      | 03/13/2012     |            |              |
|           |           | Pledge Description: VILLAGE OF FREEBURG |                             |                    |      |            |     |                     |                      |                |            |              |

**TOTAL FOR PLEDGE ID vge** Pledged: 18 Orig Face: 7,824,452.00 Current Face: 4,599,055.97 Market: 4,681,952.11 Book: 4,671,185.13



VILLAGE PRESIDENT  
Seth Speiser

VILLAGE CLERK  
Jerry Menard

VILLAGE TRUSTEES  
Mathew Trout  
Dean Pruett  
Lisa Meehling  
Ray Matchett, Jr.  
Mike Blaies  
Denise Albers

# 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 & Keck, P.C.

Finance Committee Meeting  
(Finance/Industrial Park/Economic Development/Budget)  
(Matchett/Albers/Meehling/Trout)  
Wednesday, August 24, 2016 at 5:45 p.m.

Chairman Ray Matchett officially called the meeting of the Finance Committee to order at 5:45 p.m. on Wednesday, August 24, 2016. Those in attendance were Chairperson Ray Matchett, Trustee Denise Albers, Trustee Lisa Meehling, Trustee Matt Trout, Mayor Seth Speiser, Treasurer Bryan Vogel, Trustee Mike Blaies, Trustee Dean Pruett, Village Clerk Jerry Menard, Public Works Director John Tolan, Village Administrator Tony Funderburg, Finance Clerk Debbie Pierce and Office Manager Julie Polson (absent). Guest present: Janet Baechle.

- A. REVIEW OF BOARD LISTS:** Intoximeter – new breathalyzer machine, Tony confirmed ours broke and that amount is for one machine; Rhutasel – other projects such as annexations and MFT; Computron – exchange server and firewall, one was paid half last year and half this year; GT Distributors – police; pool party refunds – cancellations due weather; Tony explained the retirees still get reimbursed their deductible until they go on Medicare. The retirees pay their own premium.
- B. REVIEW OF INVESTMENTS:** Treasurer Vogel advised we have about \$50,000 coming up in October and does not foresee any interest rate change between now and then. We have some larger amount CDs coming up for renewal in March of next year.
- C. INCOME STATEMENT:** Trustee Trout asked if we have other outstanding business licenses and Tony believes we do. Finance Clerk Debbie Pierce advised she has made tentative adjustment journal entries by the auditors. Kevin Teppen still has to sign off on the draft audit with those changes.
- C. TREASURER'S REPORT:** The treasurer's reports for 1/31/16 and 2/29/16 were presented for approval.

*Trustee Matt Trout motioned to recommend to the full Board the 1/31/16 and 2/29/16 Treasurer's Reports for approval and Trustee Lisa Meehling seconded the motion. All voting yea, the motion carried.*

## D. OLD BUSINESS:

- Approval of July 27, 2016 Minutes. Trustee Lisa Meehling motioned to approve the July 27, 2016 minutes and Trustee Matt Trout seconded the motion. All voting yea, the motion carried.
- Attorney Invoices: Reviewed by the committee.
- Newsletter: Tony said if you see anything else you would like to add, please let us know. We will be changing the snow removal article. Jerry questioned the events on the bulletin board and wanted them in date order and Trustee Meehling agreed.

4. FY2016 Audit/Contract: Tony said once the audit is done, we will put out the bid.
5. Tony said the leaf truck should be delivered on time. We will finance it over 5 years. He will have Treasurer Vogel get pricing on the loan. Treasurer Vogel secured the loan for the slide at 2% for 12 months.

**F. NEW BUSINESS:** None.

**G. PUBLIC PARTICIPATION:** None.

**H. ADJOURN:** *Trustee Matt Trout motioned to adjourn the meeting at 6:02 p.m. and Trustee Lisa Meehling seconded the motion. All voting yea, the motion carried.*



Transcribed from tape by  
Julie Polson  
Office Manager



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

**VILLAGE OF FREEBURG, ILLINOIS**

FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED  
MARCH 31, 2016

233 East Center Drive, P.O. Box 416  
Alton, Illinois 62002  
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Edwardsville, Illinois 62025  
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# VILLAGE OF FREEBURG, ILLINOIS

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

David M. Bartosiak  
Cindy A. Tefeller  
Kevin J. Tepen

## **INDEPENDENT AUDITOR'S REPORT**

To the Honorable Mayor and Board  
of Trustees of the Village of  
Freeburg, Illinois:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Freeburg, Illinois as of and for the year ended March 31, 2016, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the governmental funds financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the governmental fund financial statements in the circumstances. Management is also responsible for the preparation and fair presentation of the business-type and proprietary fund financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities (modified cash basis), the business-type activities (accrual basis), each major fund and the aggregate remaining fund information of the Village of Freeburg, Illinois, as of March 31, 2016, and the respective changes in financial position and, where applicable, cash flows (Governmental activities - modified cash basis, Business-type activities – accrual basis) thereof for the year then ended in conformity with the basis of accounting described in Note 1.

### **Change in Accounting Principle**

As discussed in Note 8 to the financial statements, in 2016 the Village of Freeburg adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, except for the Village's Proprietary Funds, which have been prepared on the accrual basis of accounting. Our opinion is not modified with respect to that matter.

### **Other Matters**

#### *Required Supplementary Information/Other Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 to 12, the budgetary comparison information on page 42, and the schedules of pension funding information on pages 43-44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we

obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Freeburg, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*C. J. Schuman & Co. LLC*

Certified Public Accountants  
Alton, Illinois

August 24, 2016

## **VILLAGE OF FREEBURG, ILLINOIS** **MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of the Village of Freeburg, Illinois' (Village) annual audit presents a management's discussion and analysis of the Village's financial activity during the fiscal year ended March 31, 2016. The Management's Discussion and Analysis (MD&A) is designed to focus on current activities, resulting changes and currently known facts and should be read in conjunction with the basic financial statements and footnotes. Responsibility for the completeness and fairness of this information rests with the Village.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management's Discussion and Analysis is intended to serve as an introduction to the Village's basic financial statements. There are three components to the basic financial statements:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information/other information in addition to the basic financial statements.

### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business. The government-wide financial statements exclude any fiduciary fund activities.

The government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, highways and streets, sanitation and development. The business-type activities include water, sewer, electric light and power, and swimming pool.

The statement of net position presents information on all of the Village's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The statement of activities presents information showing how the Village's net position changed during the most recent fiscal year. Changes in net position are reported on the modified cash basis of accounting for the governmental activities and the accrual basis of accounting for the business-type activities.

VILLAGE OF FREEBURG, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories: governmental and proprietary.

**Governmental Funds.** Governmental funds are used to account for essential functions reported as governmental activities in the government-wide financial statements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financial decisions. Both the governmental fund statement of assets, liabilities and fund balances arising from modified cash basis transactions and the governmental fund statement of revenues and expenditures arising from modified cash basis transactions provide a reconciliation to facilitate this comparison between the governmental funds and the government-wide governmental activities.

The Village maintains four individual governmental funds. Information is presented separately in the governmental funds statement of assets, liabilities and fund balances arising from modified cash basis transactions and in the governmental fund statement of revenues and expenditures arising from modified cash basis transactions for the major fund: General Fund. Data for the other nonmajor governmental funds are combined in the supplementary information and reported in total in a separate column.

The Village adopts an annual budget for all governmental funds. A budgetary comparison schedule for the General Fund has been provided to demonstrate legal compliance with the adopted budget.

**Proprietary funds.** Enterprise funds are used to report the same functions and the same type of information presented as business-type activities in the government-wide financial statements. The Village uses an enterprise fund to account for its water, sewer, electric light and power, and swimming pool operations.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required supplementary information/Other Information.** The Village reports budgetary comparison and retirement funding progress related to IMRF as required supplementary information/other information following the notes to the financial statements.

**Other supplementary information.** The combining fund statements, referred to earlier in connection with non-major governmental funds, are presented immediately following the required supplementary information.

VILLAGE OF FREEBURG, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**Basis of accounting.** The Village presents its financial statements for the governmental funds on the modified cash basis of accounting. The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenses, and their related assets and liabilities. Under the Village's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions, except for the recording of depreciation expense related to capital assets in the government-wide financial statements for all activities.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for unbilled or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the financial statements for the governmental funds. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Village has presented its financial statements under the reporting model pursuant to Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village, assets exceeded liabilities by \$10,304,639 at the close of the most recent fiscal year.

The largest portion of the Village's net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequentially, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**VILLAGE OF FREEBURG, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The condensed statement of net position is as follows:

|  | <u>Governmental Activities</u> |                       | <u>Business-type Activities</u> |                       | <u>Total</u>          |                       |
|--|--------------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|-----------------------|
|  | <u>March 31, 2016</u>          | <u>March 31, 2015</u> | <u>March 31, 2016</u>           | <u>March 31, 2015</u> | <u>March 31, 2016</u> | <u>March 31, 2015</u> |
| Current and other assets                           | \$ 1,711,086                   | \$ 1,753,479          | \$ 3,877,341                    | \$ 4,014,581          | \$ 5,588,427          | \$ 5,768,060          |
| Capital assets                                     | <u>1,095,680</u>               | <u>790,266</u>        | <u>11,109,418</u>               | <u>11,516,659</u>     | <u>12,205,098</u>     | <u>12,306,925</u>     |
| Total assets                                       | <u>2,806,766</u>               | <u>2,543,745</u>      | <u>14,986,759</u>               | <u>15,531,240</u>     | <u>17,793,525</u>     | <u>18,074,985</u>     |
| Long-term liabilities                              |                                |                       |                                 |                       |                       |                       |
| outstanding  | 1,630,000                      | 1,813,885             | 5,355,201                       | 5,285,116             | 6,985,201             | 7,099,001             |
| Other liabilities                                  | <u>6,673</u>                   | <u>3,423</u>          | <u>497,012</u>                  | <u>490,134</u>        | <u>503,685</u>        | <u>493,557</u>        |
| Total liabilities                                  | <u>1,636,673</u>               | <u>1,817,308</u>      | <u>5,852,213</u>                | <u>5,775,250</u>      | <u>7,488,886</u>      | <u>7,592,558</u>      |
| Net position:                                      |                                |                       |                                 |                       |                       |                       |
| Invested in capital assets,<br>net of related debt | 1,095,680                      | 790,266               | 6,262,983                       | 6,231,543             | 7,358,663             | 7,021,809             |
| Restricted   | 620,339                        | 706,997               | -                               | -                     | 620,339               | 706,997               |
| Unrestricted                                       | <u>(545,926)</u>               | <u>(770,826)</u>      | <u>2,871,563</u>                | <u>3,524,447</u>      | <u>2,325,637</u>      | <u>2,753,621</u>      |
| Total net position                                 | <u>\$ 1,170,093</u>            | <u>\$ 726,437</u>     | <u>\$ 9,134,546</u>             | <u>\$ 9,755,990</u>   | <u>\$ 10,304,639</u>  | <u>\$ 10,482,427</u>  |

Total net position decreased \$177,788 resulting in a balance of \$10,304,639 as of March 31, 2016. Current assets, which include cash, investments and accounts receivable, decreased \$179,633. Non-current assets decreased \$101,827, due to current year depreciation being in excess of additions. Total liabilities decreased \$103,672 resulting in a balance of \$7,488,886 as of March 31, 2016. Outstanding debt, including long-term and short-term portions, decreased \$116,800 due to principal payments on the outstanding bonds.

The change in net position is further examined in the Analysis of Net Position section of the MD&A.

**ANALYSIS OF NET POSITION**

| <u>Analysis of Net Position</u> | <u>2016</u>    |                      | <u>2015</u>    |                      |
|---------------------------------|----------------|----------------------|----------------|----------------------|
|                                 | <u>Percent</u> | <u>Amount</u>        | <u>Percent</u> | <u>Amount</u>        |
| Net invested in capital assets  | 71.4%          | \$ 7,358,663         | 67.0%          | \$ 7,021,809         |
| Restricted                      | 6.0%           | 620,339              | 6.7%           | 706,997              |
| Committed                       | 0.9%           | 94,997               | 0.3%           | 35,402               |
| Unrestricted                    | <u>21.6%</u>   | <u>2,230,640</u>     | <u>25.9%</u>   | <u>2,718,219</u>     |
| Total net position              | <u>100.0%</u>  | <u>\$ 10,304,639</u> | <u>100.0%</u>  | <u>\$ 10,482,427</u> |

Total net position balances decreased by \$177,788 in fiscal year 2016 to a total ending balance of \$10,304,639. Capital net asset balances increased by \$336,854 in the current year due to capital asset additions exceeding debt reductions and depreciation expense. The unrestricted net position balances changed by the net income of operating activities.

VILLAGE OF FREEBURG, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS

The revenue and expenditure comparisons that comprise the current year increase follow.

**REVENUE COMPARISON BY TYPE**

| <u>Governmental Activities</u> | <u>2016</u>         | <u>2015</u>         |
|--------------------------------|---------------------|---------------------|
| Property tax                   | \$ 656,980          | \$ 665,670          |
| Sales and use tax              | 483,486             | 452,053             |
| State income tax               | 470,794             | 412,333             |
| Replacement tax                | 6,258               | 5,658               |
| Video gaming tax               | 21,312              | 14,662              |
| Charges for services           | 290,417             | 297,210             |
| Telecommunications tax         | 113,766             | 108,713             |
| Motor fuel tax                 | 107,374             | 107,544             |
| Utility tax                    | 241,897             | 240,515             |
| Investment income              | 12,087              | 8,591               |
| Operating grants               | 30,333              | 62,928              |
| Capital grants                 | 197,000             | -                   |
| Gain on disposal of assets     | 53,989              | 360,781             |
| Miscellaneous                  | 31,850              | 12,100              |
| Total revenues                 | <u>\$ 2,717,543</u> | <u>\$ 2,748,758</u> |

Total revenues for the governmental activities decreased \$31,215 for the year ended March 31, 2016. The decrease is mainly due to the sale of several properties in the previous year.

| <u>Business-type Activities</u> | <u>2016</u>         | <u>2015</u>         |
|---------------------------------|---------------------|---------------------|
| Water charges                   | \$ 859,864          | \$ 847,216          |
| Sewer charges                   | 481,591             | 475,692             |
| Electric charges                | 4,943,588           | 4,966,783           |
| Swimming pool charges           | 65,118              | 62,740              |
| Property taxes                  | 52,326              | 53,282              |
| Investment income               | 88,154              | 88,635              |
| Total revenues                  | <u>\$ 6,490,641</u> | <u>\$ 6,494,348</u> |

Total revenues for the business-type activities decreased \$3,707 for the year ended March 31, 2016. The Village had the largest decrease in electric charges and the largest increases in water charges and in sewer charges in the current year.

VILLAGE OF FREEBURG, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**EXPENDITURES BY CATEGORY**

**Governmental Activities**

| <u>Expenditures by category</u> | <u>2016</u>    |                     | <u>2015</u>    |                     |
|---------------------------------|----------------|---------------------|----------------|---------------------|
|                                 | <u>Percent</u> | <u>Amount</u>       | <u>Percent</u> | <u>Amount</u>       |
| General government              | 10.6%          | \$ 239,387          | 10.3%          | \$ 271,833          |
| Public safety                   | 52.5%          | 1,188,959           | 41.5%          | 1,097,953           |
| Highways and streets            | 26.0%          | 588,702             | 18.0%          | 476,846             |
| Sanitation                      | 9.2%           | 209,463             | 7.0%           | 186,281             |
| Development                     | 0.0%           | -                   | 17.9%          | 474,174             |
| Interest on long-term debt      | 1.7%           | 38,775              | 5.1%           | 135,565             |
| Total expenditures              | <u>100.0%</u>  | <u>\$ 2,265,286</u> | <u>100.0%</u>  | <u>\$ 2,642,652</u> |

The Village reported a decrease in expenses for governmental activities of \$377,366. The decrease was due to the Village paying off redevelopment agreement notes in the previous year, which was expensed in the development category. Public safety reported the highest expenditure category with 53% of all governmental expenditures.

The above expenditure categories include amounts for depreciation expense on assets purchased in the current and prior years. The breakdown by category is as follows:

|                      | <u>2016</u>      | <u>2015</u>      |
|----------------------|------------------|------------------|
| General government   | \$ 23,879        | \$ 19,324        |
| Public safety        | 35,621           | 33,226           |
| Highways and streets | 34,033           | 24,333           |
| Sanitation           | 1,335            | 1,335            |
| Total depreciation   | <u>\$ 94,868</u> | <u>\$ 78,218</u> |

Total capital outlay expenditures in the governmental fund financial statements for the current year totaled \$203,282.

**Business-type Activities**

| <u>Operating Expenditures</u>   | <u>2016</u>    |                     | <u>2015</u>    |                     |
|---------------------------------|----------------|---------------------|----------------|---------------------|
|                                 | <u>Percent</u> | <u>Amount</u>       | <u>Percent</u> | <u>Amount</u>       |
| Personal services               | 22.9%          | \$ 1,603,465        | 19.8%          | \$ 1,252,421        |
| Contractual services            | 10.1%          | 704,678             | 9.3%           | 588,071             |
| Electricity and water purchased | 48.4%          | 3,387,461           | 51.8%          | 3,283,124           |
| Supplies and materials          | 3.3%           | 233,442             | 3.0%           | 187,320             |
| Heat, light and power           | 0.5%           | 32,099              | 0.6%           | 36,493              |
| Depreciation                    | 14.8%          | 1,035,278           | 15.6%          | 991,539             |
| Total expenditures              | <u>100.0%</u>  | <u>\$ 6,996,423</u> | <u>100.0%</u>  | <u>\$ 6,338,968</u> |

Expenses in the business-type activities increased in total by \$657,455. As in the prior year, the largest categories of operating expense were for electricity and water purchases which increased \$104,337 in the current year.

VILLAGE OF FREEBURG, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS

FUNDS FINANCIAL ANALYSIS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Village's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the 2016, the Village's governmental funds reported combined ending fund balances of \$1,609,416, a decrease of \$105,238 in comparison with the prior year. A large portion of this balance constitutes unreserved, undesignated fund balance, which is available for spending at the Village's discretion. However, \$620,339 (TIF Fund and Special Revenue Funds) has been restricted for future debt payments and other restricted expenditures.

The General Fund is the chief operating fund of the Village. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$989,077. This balance decreased \$18,580 during the current year.

The TIF Fund increased \$12,134 in the current year for a fund balance of \$393,038. The Motor Fuel Tax Fund reported a decrease of \$99,157 for an ending balance of \$199,355. The Impact Fees Fund reported an increase of \$365 in the current year for a fund balance of \$27,946.

**Proprietary fund.** The Village's proprietary funds provide the same information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Waterworks, Sewer, Electric Light and Power, and Swimming Pool funds at the end of the year amounted to \$2,871,563, a decrease of \$613,622 in comparison with prior year. Other factors concerning the finances of this fund have already been addressed in the discussion of the Village's government-wide financial statements.

BUDGETARY HIGHLIGHTS

A comparison of budget and actual expenditures for the General Fund is as follows:

|              | <u>Budget</u> | <u>Actual</u> |
|--------------|---------------|---------------|
| General Fund | \$ 2,681,359  | \$ 2,225,350  |

The budget was passed on April 6, 2015.

VILLAGE OF FREEBURG, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

|                                     | <u>Governmental Activities</u> |                       | <u>Business-type Activities</u> |                       | <u>Total</u>          |                       |
|-------------------------------------|--------------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|-----------------------|
|                                     | <u>March 31, 2016</u>          | <u>March 31, 2015</u> | <u>March 31, 2016</u>           | <u>March 31, 2015</u> | <u>March 31, 2016</u> | <u>March 31, 2015</u> |
| Land                                | \$ 83,840                      | \$ 83,840             | \$ 305,539                      | \$ 305,539            | \$ 389,379            | \$ 389,379            |
| Buildings and Improvements          | 638,862                        | 610,983               | 7,365,738                       | 7,290,939             | 8,004,600             | 7,901,922             |
| Swimming Pool                       | -                              | -                     | 1,072,020                       | 1,064,420             | 1,072,020             | 1,064,420             |
| Infrastructure                      | 586,643                        | 277,427               | -                               | -                     | 586,643               | 277,427               |
| Distribution and Collection Systems | -                              | -                     | 14,216,037                      | 13,925,385            | 14,216,037            | 13,925,385            |
| Vehicles and Equipment              | 695,421                        | 685,967               | 2,384,756                       | 2,267,509             | 3,080,177             | 2,953,476             |
|                                     | <u>\$ 2,004,766</u>            | <u>\$ 1,658,217</u>   | <u>\$ 25,344,090</u>            | <u>\$ 24,853,792</u>  | <u>\$ 27,348,856</u>  | <u>\$ 26,512,009</u>  |

The Village's investment in capital assets for its governmental and business-type activities as of March 31, 2016, amounts to \$12,205,098, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, equipment, vehicles and infrastructure. The total outlay for capital assets for the current year was \$1,028,319. The largest additions in the current year were water line additions, electrical line additions, sewer line additions, a cargo van, a brush chipper, a dump truck, and new pool pavilion and shower house. These additions were offset by current year depreciation expense of \$1,130,146, thereby resulting in a net decrease in net capital assets for the current year. Additional information related to capital assets can be found in Note 5 of the financial statements.

**Long-term Debt**

At the end of 2016, the Village had total long-term debt obligations for governmental activities and business-type activities in the amount of \$1,630,000 and \$4,846,435, respectively, compared to \$1,813,885 and \$5,285,116 at the end of 2015.

|               | <u>Governmental Activities</u> |                       | <u>Business-type Activities</u> |                       | <u>Total</u>          |                       |
|---------------|--------------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|-----------------------|
|               | <u>March 31, 2016</u>          | <u>March 31, 2015</u> | <u>March 31, 2016</u>           | <u>March 31, 2015</u> | <u>March 31, 2016</u> | <u>March 31, 2015</u> |
| Loans Payable | \$ -                           | \$ -                  | \$ 690,100                      | \$ 748,668            | \$ 690,100            | \$ 748,668            |
| Notes Payable | -                              | 33,885                | 166,335                         | 196,448               | 166,335               | 230,333               |
| Bonds Payable | 1,630,000                      | 1,780,000             | 3,990,000                       | 4,340,000             | 5,620,000             | 6,120,000             |
| Total Debt    | <u>\$ 1,630,000</u>            | <u>\$ 1,813,885</u>   | <u>\$ 4,846,435</u>             | <u>\$ 5,285,116</u>   | <u>\$ 6,476,435</u>   | <u>\$ 7,099,001</u>   |

The governmental activities reported decreases in long-term debt of \$183,885. The business-type activities reported a decrease in long-term debt of \$438,681. All reductions were due to scheduled debt retirements. Additional information related to long-term debt can be found in Note 7 of the financial statements.

VILLAGE OF FREEBURG, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**Requests for Information**

This financial report is designed to provide a general overview of the Village of Freeburg's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Village Clerk's Office, 14 Southgate Center, Freeburg, IL 62243.

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF NET POSITION  
(BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)  
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)  
MARCH 31, 2016

|  | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> | <u>Total</u>         |
|--|------------------------------------|-------------------------------------|----------------------|
| <u>Assets</u>  |                                    |                                     |                      |
| Cash and Cash Equivalents                            | \$ 1,525,999                       | \$ 1,223,036                        | \$ 2,749,035         |
| Investments  | 184,838                            | 2,131,535                           | 2,316,373            |
| Receivables (Net of allowance<br>for uncollectible): | -                                  | 616,605                             | 616,605              |
| Prepaid Expenses                                     | -                                  | 41,903                              | 41,903               |
| Internal Balances                                    | 249                                | (249)                               | -                    |
| Capital Assets:                                      |                                    |                                     |                      |
| Land   | 83,840                             | 305,539                             | 389,379              |
| Buildings and Improvements                           | 638,862                            | 7,365,738                           | 8,004,600            |
| Swimming Pool  | -                                  | 1,072,020                           | 1,072,020            |
| Infrastructure                                       | 586,643                            | -                                   | 586,643              |
| Distribution and Collection Systems                  | -                                  | 14,216,037                          | 14,216,037           |
| Vehicles and Equipment                               | 695,421                            | 2,384,756                           | 3,080,177            |
| Less: Accumulated Depreciation                       | <u>(909,086)</u>                   | <u>(14,234,672)</u>                 | <u>(15,143,758)</u>  |
| Net Capital Assets                                   | 1,095,680                          | 11,109,418                          | 12,205,098           |
| Total Assets   | <u>\$ 2,806,766</u>                | <u>\$ 15,122,248</u>                | <u>\$ 17,929,014</u> |
| <u>Deferred Outflows of Resources</u>                |                                    |                                     |                      |
| Future Pension Expense                               | <u>\$ -</u>                        | <u>\$ 225,597</u>                   | <u>\$ 225,597</u>    |
| <u>Liabilities</u>                                   |                                    |                                     |                      |
| Cash Deficit   | \$ -                               | \$ 361,086                          | \$ 361,086           |
| Accounts Payable                                     | 6,673                              | 279,358                             | 286,031              |
| Accrued Salaries                                     | -                                  | 29,606                              | 29,606               |
| Accrued Interest                                     | -                                  | 32,450                              | 32,450               |
| Customer Deposits                                    | -                                  | 155,598                             | 155,598              |
| Noncurrent Liabilities:                              |                                    |                                     |                      |
| Due Within One Year                                  | 150,000                            | 451,094                             | 601,094              |
| Due In More Than One Year                            | <u>1,480,000</u>                   | <u>4,904,107</u>                    | <u>6,384,107</u>     |
| Total Liabilities                                    | <u>1,636,673</u>                   | <u>6,213,299</u>                    | <u>7,849,972</u>     |
| <u>Net Position</u>                                  |                                    |                                     |                      |
| Net Investment in Capital Assets                     | 1,095,680                          | 6,262,983                           | 7,358,663            |
| Restricted   | 620,339                            | -                                   | 620,339              |
| Committed  | 94,997                             | -                                   | 94,997               |
| Unrestricted   | <u>(640,923)</u>                   | <u>2,871,563</u>                    | <u>2,230,640</u>     |
| Total Net Position                                   | <u>\$ 1,170,093</u>                | <u>\$ 9,134,546</u>                 | <u>\$ 10,304,639</u> |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF FREEBURG, ILLINOIS**

**STATEMENT OF ACTIVITIES  
(BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)  
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)  
FOR THE YEAR ENDED MARCH 31, 2016**

|   | Program Revenues    |                         |  | Net (Expense) Revenue and<br>Changes in Net Assets |                            |                             |                    |
|---|---------------------|-------------------------|--|--|----------------------------|-----------------------------|--------------------|
|   | Expenses            | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions             | Governmental<br>Activities | Business-type<br>Activities | Total              |
| <b>Functions/Programs</b>                 |                     |                         |  |  |                            |                             |                    |
| <b>Governmental Activities:</b>           |                     |                         |  |  |                            |                             |                    |
| General Government                        | \$ 239,387          | \$ 55,073               | \$ 9,005                                 | \$ -   | \$ (175,309)               |                             | \$ (175,309)       |
| Public Safety:                            |                     |                         |  |  |                            |                             |                    |
| Police                                    | 1,184,391           | 12,376                  | 8,217                                    | -  | (1,163,798)                |                             | (1,163,798)        |
| Civil Defense                             | 3,540               | -                       | -  | -  | (3,540)                    |                             | (3,540)            |
| Highways and Streets                      | 588,702             | -                       | 13,111                                   | 197,000  | (378,591)                  |                             | (378,591)          |
| Sanitation                                | 209,463             | 222,968                 | -  | -  | 13,505                     |                             | 13,505             |
| Interest on Long-Term Debt                | 39,803              | -                       | -  | -  | (39,803)                   |                             | (39,803)           |
| Total Governmental Activities             | 2,265,286           | 290,417                 | 30,333                                   | 197,000  | (1,747,536)                |                             | (1,747,536)        |
| <b>Business-type Activities:</b>          |                     |                         |  |  |                            |                             |                    |
| Electric Light and Power                  | 5,255,724           | 4,943,588               | -  | -  | \$ (312,136)               | \$ (312,136)                | \$ (312,136)       |
| Waterworks                                | 1,079,701           | 859,864                 | -  | -  | (219,837)                  | (219,837)                   | (219,837)          |
| Sewer                                     | 611,693             | 481,591                 | -  | -  | (130,102)                  | (130,102)                   | (130,102)          |
| Swimming Pool                             | 173,568             | 65,118                  | -  | -  | (108,450)                  | (108,450)                   | (108,450)          |
| Total Business-type Activities            | 7,120,686           | 6,350,161               | -  | -  | (770,525)                  | (770,525)                   | (770,525)          |
| <b>Total Government</b>                   | <b>\$ 9,385,972</b> | <b>\$ 6,640,578</b>     | <b>\$ 30,333</b>                         | <b>\$ 197,000</b>                                  | <b>(1,747,536)</b>         | <b>(770,525)</b>            | <b>(2,518,061)</b> |
| <b>General Revenues:</b>                  |                     |                         |  |  |                            |                             |                    |
| Property Tax, Levied for General Purposes |                     |                         |  |  | 656,980                    | 52,326                      | 709,306            |
| Sales and Use Tax                         |                     |                         |  |  | 483,486                    | -                           | 483,486            |
| Replacement Tax                           |                     |                         |  |  | 6,258                      | -                           | 6,258              |
| State Income Tax                          |                     |                         |  |  | 470,794                    | -                           | 470,794            |
| Telecommunications Tax                    |                     |                         |  |  | 113,766                    | -                           | 113,766            |
| Motor Fuel Tax                            |                     |                         |  |  | 107,374                    | -                           | 107,374            |
| Video Gaming Tax                          |                     |                         |  |  | 21,312                     | -                           | 21,312             |
| Utility Tax                               |                     |                         |  |  | 241,897                    | -                           | 241,897            |
| Unrestricted Investment Earnings          |                     |                         |  |  | 12,087                     | 88,154                      | 100,241            |
| Gain on Disposal of Assets                |                     |                         |  |  | 53,989                     | -                           | 53,989             |
| Miscellaneous                             |                     |                         |  |  | 31,850                     | -                           | 31,850             |
| Transfers                                 |                     |                         |  |  | (8,601)                    | 8,601                       | -                  |
| Total General Revenues                    |                     |                         |  |  | 2,191,192                  | 149,081                     | 2,340,273          |
| Change in Net Position                    |                     |                         |  |  | 443,656                    | (621,444)                   | (177,788)          |
| Net Position - Beginning, As Restated     |                     |                         |  |  | 726,437                    | 9,755,990                   | 10,482,427         |
| Net Position - Ending                     |                     |                         |  |  | \$ 1,170,093               | \$ 9,134,546                | \$ 10,304,639      |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF ASSETS, LIABILITIES AND  
FUND BALANCES ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
GOVERNMENTAL FUNDS  
MARCH 31, 2016

|                                      | <u>General</u>    | <u>Other<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--------------------------------------|-------------------|---|---|
| <u>Assets</u>                        |                   |   |   |
| Cash and Cash Equivalents            | \$ 940,386        | \$ 490,616                              | \$ 1,431,002                            |
| Investments                          | 40,608            | 144,230                                 | 184,838                                 |
| Due from Other Funds                 | <u>14,756</u>     | <u>-</u>                                | <u>14,756</u>                           |
| Total Assets                         | <u>\$ 995,750</u> | <u>\$ 634,846</u>                       | <u>\$ 1,630,596</u>                     |
| <u>Liabilities and Fund Equity</u>   |                   |   |   |
| Liabilities:                         |                   |   |   |
| Accounts Payable                     | \$ 6,673          | \$ -                                    | \$ 6,673                                |
| Due to Other Funds                   | <u>-</u>          | <u>14,507</u>                           | <u>14,507</u>                           |
| Total Liabilities                    | <u>6,673</u>      | <u>14,507</u>                           | <u>21,180</u>                           |
| Fund Equity:                         |                   |   |   |
| Fund Balance:                        |                   |   |   |
| Restricted                           | -                 | 620,339                                 | 620,339                                 |
| Unassigned                           | <u>989,077</u>    | <u>-</u>                                | <u>989,077</u>                          |
| Total Fund Balance                   | <u>989,077</u>    | <u>620,339</u>                          | <u>1,609,416</u>                        |
| Total Liabilities and<br>Fund Equity | <u>\$ 995,750</u> | <u>\$ 634,846</u>                       | <u>\$ 1,630,596</u>                     |

The notes to the financial statements are an integral part of this statement

VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF ASSETS,  
LIABILITIES AND FUND BALANCES ARISING FROM MODIFIED  
CASH BASIS TRANSACTIONS TO THE STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED MARCH 31, 2016

Amounts reported for governmental fund balances are different because:

|  |                     |
|--|---------------------|
| Fund balances - total governmental funds   | \$ 1,609,416        |
| Capital assets used in governmental activities are not current financial resources and, therefore, are not reported on the balance sheet of the governmental funds.        | 1,095,680           |
| Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.  | (1,630,000)         |
| Internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole. | <u>94,997</u>       |
| Net position of governmental activities  | <u>\$ 1,170,093</u> |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF REVENUES AND EXPENDITURES  
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED MARCH 31, 2016

|  | General    | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|------------|--------------------------------|--------------------------------|
| <b>Revenues:</b>   |            |                                |                                |
| Property Tax   | \$ 456,914 | \$ 200,066                     | \$ 656,980                     |
| Utility Tax  | 241,897    | -                              | 241,897                        |
| <b>Intergovernmental:</b>  |            |                                |                                |
| Replacement Tax  | 6,258      | -                              | 6,258                          |
| Sales Tax  | 386,645    | -                              | 386,645                        |
| State Income Tax   | 470,794    | -                              | 470,794                        |
| Local Use Tax  | 96,841     | -                              | 96,841                         |
| Telecommunications Tax   | 113,766    | -                              | 113,766                        |
| Motor Fuel Tax   | -          | 107,374                        | 107,374                        |
| Video Gaming Tax   | 21,312     | -                              | 21,312                         |
| Grants   | 30,333     | -                              | 30,333                         |
| Franchise Fees   | 23,680     | -                              | 23,680                         |
| Licenses and Permits   | 31,393     | -                              | 31,393                         |
| Fines and Penalties  | 12,376     | -                              | 12,376                         |
| Garbage Collection   | 222,968    | -                              | 222,968                        |
| Investment Earnings  | 5,754      | 6,330                          | 12,084                         |
| Miscellaneous  | 31,850     | -                              | 31,850                         |
| Total Revenues   | 2,152,781  | 313,770                        | 2,466,551                      |
| <b>Expenditures:</b>   |            |                                |                                |
| <b>Current:</b>  |            |                                |                                |
| General Government   | 215,508    | -                              | 215,508                        |
| <b>Public Safety:</b>  |            |                                |                                |
| Police   | 1,148,770  | -                              | 1,148,770                      |
| Civil Defense  | 3,540      | -                              | 3,540                          |
| Highways and Streets   | 392,366    | 162,303                        | 554,669                        |
| Sanitation   | 208,128    | -                              | 208,128                        |
| <b>Debt Service:</b>   |            |                                |                                |
| Principal  | 33,885     | 150,000                        | 183,885                        |
| Interest and Charges   | 1,028      | 38,775                         | 39,803                         |
| Capital Outlay   | 153,932    | 49,350                         | 203,282                        |
| Total Expenditures   | 2,157,157  | 400,428                        | 2,557,585                      |
| Excess (Deficiency) of Revenues Over Expenditures                                | (4,376)    | (86,658)                       | (91,034)                       |
| <b>Other Financing Sources (Uses):</b>   |            |                                |                                |
| Proceeds from Fixed Asset Sales  | 53,989     | -                              | 53,989                         |
| Operating Transfers  | (68,193)   | -                              | (68,193)                       |
| Total Other Financing Sources (Uses)   | (14,204)   | -                              | (14,204)                       |
| Excess (Deficiency) of Revenues and Other<br>Financing Sources Over Expenditures | (18,580)   | (86,658)                       | (105,238)                      |
| Fund Balance, Beginning of Year  | 1,007,657  | 706,997                        | 1,714,654                      |
| Fund Balance, End of Year  | \$ 989,077 | \$ 620,339                     | \$ 1,609,416                   |

The notes to the financial statements are an integral part of this statement

VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES AND  
EXPENDITURES ARISING FROM MODIFIED CASH BASIS  
TRANSACTIONS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2016

Amounts reported for governmental activities in the statement of activities are different because:

|   |                   |
|---|-------------------|
| Net change in fund balances - total governmental funds  | \$ (105,238)      |
| <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This balance, in addition to contributed capital of \$197,000, represents the amount of these differences as reported in these financial statements.</p>   | 305,414           |
| <p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of those differences in the treatment of long-term debt and related items.</p> | 183,885           |
| <p>Activity related to the internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole.</p>   | <u>59,595</u>     |
| Change in net position of governmental activities   | <u>\$ 443,656</u> |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 MARCH 31, 2016

|   | Major Funds                    |                     |                     |                   |                      | Governmental<br>Activities -<br>Internal<br>Service Fund |
|---|--------------------------------|---------------------|---------------------|-------------------|----------------------|--|
|   | Electric<br>Light and<br>Power | Waterworks          | Sewer               | Swimming<br>Pool  | Total                |  |
| <u>Assets</u>                                 |                                |                     |                     |                   |                      |  |
| <b>Current Assets:</b>                        |                                |                     |                     |                   |                      |  |
| Cash and Cash Equivalents                     | \$ 571,752                     | \$ 378,538          | \$ 272,746          | \$ -              | \$ 1,223,036         | \$ 94,997  |
| Investments                                   | 1,689,000                      | 307,879             | 134,656             | -                 | 2,131,535            | -  |
| <b>Receivables:</b>                           |                                |                     |                     |                   |                      |  |
| Customers                                     | 255,421                        | 47,933              | 27,636              | -                 | 330,990              | -  |
| Unbilled Revenue                              | 213,204                        | 41,837              | 24,278              | -                 | 279,319              | -  |
| Other   | 6,296                          | -                   | -                   | -                 | 6,296                | -  |
| Due From Other Funds                          | (249)                          | -                   | -                   | -                 | (249)                | -  |
| Prepaid Insurance                             | 35,296                         | 3,297               | 3,310               | -                 | 41,903               | -  |
| <b>Total Current Assets</b>                   | <u>2,770,720</u>               | <u>779,484</u>      | <u>462,626</u>      | <u>-</u>          | <u>4,012,830</u>     | <u>94,997</u>  |
| <b>Capital Assets:</b>                        |                                |                     |                     |                   |                      |  |
| Land  | 211,375                        | 50,094              | 37,820              | 6,250             | 305,539              | -  |
| Buildings and Improvements                    | 6,220,376                      | -                   | 961,101             | 184,261           | 7,365,738            | -  |
| Swimming Pool                                 | -                              | -                   | -                   | 1,072,020         | 1,072,020            | -  |
| Distribution and Collection Systems           | 8,050,631                      | 4,048,342           | 2,117,064           | -                 | 14,216,037           | -  |
| Vehicles and Equipment                        | 1,372,344                      | 542,398             | 391,315             | 78,699            | 2,384,756            | -  |
|   | 15,854,726                     | 4,640,834           | 3,507,300           | 1,341,230         | 25,344,090           | -  |
| Less - Accumulated Depreciation               | 8,999,524                      | 3,196,612           | 1,630,521           | 408,015           | 14,234,672           | -  |
| <b>Net Capital Assets</b>                     | <u>6,855,202</u>               | <u>1,444,222</u>    | <u>1,876,779</u>    | <u>933,215</u>    | <u>11,109,418</u>    | <u>-</u>   |
| <b>Total Assets</b>                           | <u>\$ 9,625,922</u>            | <u>\$ 2,223,706</u> | <u>\$ 2,339,405</u> | <u>\$ 933,215</u> | <u>\$ 15,122,248</u> | <u>\$ 94,997</u>   |
| <u>Deferred Outflows of Resources</u>         |                                |                     |                     |                   |                      |  |
| Future Pension Expense                        | \$ 134,168                     | \$ 51,275           | \$ 40,154           | \$ -              | \$ 225,597           | \$ -   |
| <u>Liabilities</u>                            |                                |                     |                     |                   |                      |  |
| <b>Current Liabilities:</b>                   |                                |                     |                     |                   |                      |  |
| Cash Deficit                                  | \$ -                           | \$ -                | \$ -                | \$ 361,086        | \$ 361,086           | \$ -   |
| Accounts Payable                              | 237,714                        | 27,108              | 9,815               | 4,721             | 279,358              | -  |
| Accrued Salaries                              | 16,982                         | 6,633               | 5,991               | -                 | 29,606               | -  |
| Accrued Interest                              | 25,803                         | -                   | -                   | 6,647             | 32,450               | -  |
| Unearned Revenue                              | -                              | -                   | -                   | -                 | -                    | -  |
| Current Portion of Long Term Debt             | 356,072                        | 6,599               | 53,423              | 35,000            | 451,094              | -  |
| Customer Deposits                             | 89,533                         | 38,516              | 27,549              | -                 | 155,598              | -  |
| <b>Total Current Liabilities</b>              | <u>726,104</u>                 | <u>78,856</u>       | <u>96,778</u>       | <u>407,454</u>    | <u>1,309,192</u>     | <u>-</u>   |
| <b>Noncurrent Liabilities:</b>                |                                |                     |                     |                   |                      |  |
| Net Pension Liability                         | 302,576                        | 115,635             | 90,555              | -                 | 508,766              | -  |
| Long Term Debt (Net of Current)               | 3,350,263                      | 13,777              | 616,301             | 415,000           | 4,395,341            | -  |
| <b>Total Noncurrent Liabilities</b>           | <u>3,652,839</u>               | <u>129,412</u>      | <u>706,856</u>      | <u>415,000</u>    | <u>4,904,107</u>     | <u>-</u>   |
| <b>Total Liabilities</b>                      | <u>4,378,943</u>               | <u>208,268</u>      | <u>803,634</u>      | <u>822,454</u>    | <u>6,213,299</u>     | <u>-</u>   |
| <u>Net Position</u>                           |                                |                     |                     |                   |                      |  |
| Net Investment in Capital Assets<br>Committed | 3,148,867                      | 1,423,846           | 1,207,055           | 483,215           | 6,262,983            | -  |
| Unreserved                                    | 2,232,280                      | 642,867             | 368,870             | (372,454)         | 2,871,563            | -  |
| <b>Total Net Position</b>                     | <u>5,381,147</u>               | <u>2,066,713</u>    | <u>1,575,925</u>    | <u>110,761</u>    | <u>9,134,546</u>     | <u>94,997</u>  |
| <b>Total Liabilities and<br/>Net Position</b> | <u>\$ 9,760,090</u>            | <u>\$ 2,274,981</u> | <u>\$ 2,379,559</u> | <u>\$ 933,215</u> | <u>\$ 15,347,845</u> | <u>\$ 94,997</u>   |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED MARCH 31, 2016

|  | Major Funds                    |                     |                     |                   | Total               | Governmental<br>Activities -<br>Internal<br>Service Fund |
|--|--------------------------------|---------------------|---------------------|-------------------|---------------------|--|
|  | Electric<br>Light and<br>Power | Waterworks          | Sewer               | Swimming<br>Pool  |                     |  |
| Operating Revenue:                           |                                |                     |                     |                   |                     |  |
| Charges for Services                         | \$ 4,834,009                   | \$ 844,080          | \$ 477,006          | \$ 49,246         | \$ 6,204,341        | \$ -   |
| Connection Fees                              | 7,850                          | 5,160               | 4,585               | -                 | 17,595              | -  |
| Supplies Sold                                | 40,356                         | 9,558               | -                   | 15,872            | 65,786              | -  |
| Miscellaneous                                | 61,373                         | 1,066               | -                   | -                 | 62,439              | -  |
| Total Operating Revenue                      | <u>4,943,588</u>               | <u>859,864</u>      | <u>481,591</u>      | <u>65,118</u>     | <u>6,350,161</u>    | <u>-</u>   |
| Operating Expenses:                          |                                |                     |                     |                   |                     |  |
| Personal Services                            | 878,814                        | 355,416             | 316,441             | 52,794            | 1,603,465           | -  |
| Contractual Services and Other               | 485,216                        | 83,209              | 131,144             | 5,109             | 704,678             | -  |
| Electricity and Water Purchased              | 3,012,679                      | 374,782             | -                   | -                 | 3,387,461           | -  |
| Supplies and Materials                       | 121,273                        | 52,311              | 31,406              | 28,452            | 233,442             | -  |
| Heat, Light and Power                        | 7,559                          | 4,368               | 20,172              | -                 | 32,099              | -  |
| Depreciation                                 | 663,860                        | 208,893             | 95,858              | 66,667            | 1,035,278           | -  |
| Total Operating Expenses                     | <u>5,169,401</u>               | <u>1,078,979</u>    | <u>595,021</u>      | <u>153,022</u>    | <u>6,996,423</u>    | <u>-</u>   |
| Operating Income (Loss)                      | <u>(225,813)</u>               | <u>(219,115)</u>    | <u>(113,430)</u>    | <u>(87,904)</u>   | <u>(646,262)</u>    | <u>-</u>   |
| Nonoperating Revenues (Expenses):            |                                |                     |                     |                   |                     |  |
| Property Taxes                               | -                              | -                   | -                   | 52,326            | 52,326              | -  |
| Interest Income                              | 61,269                         | 17,363              | 9,516               | 6                 | 88,154              | 3  |
| Interest Expense                             | (86,323)                       | (722)               | (16,672)            | (20,546)          | (124,263)           | -  |
| Total Nonoperating Revenues<br>(Expenses)    | <u>(25,054)</u>                | <u>16,641</u>       | <u>(7,156)</u>      | <u>31,786</u>     | <u>16,217</u>       | <u>3</u>   |
| Operating Transfers                          | <u>(33,607)</u>                | <u>(4,535)</u>      | <u>(3,257)</u>      | <u>50,000</u>     | <u>8,601</u>        | <u>59,592</u>  |
| Change in Net Position                       | (284,474)                      | (207,009)           | (123,843)           | (6,118)           | (621,444)           | 59,595   |
| Net Position, Beginning of Year, as Restated | <u>5,665,621</u>               | <u>2,273,722</u>    | <u>1,699,768</u>    | <u>116,879</u>    | <u>9,755,990</u>    | <u>35,402</u>  |
| Net Position, End of Year                    | <u>\$ 5,381,147</u>            | <u>\$ 2,066,713</u> | <u>\$ 1,575,925</u> | <u>\$ 110,761</u> | <u>\$ 9,134,546</u> | <u>\$ 94,997</u>   |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED MARCH 31, 2016

|   | Major Funds                    |                   |                   |                     | Total              | Governmental<br>Activities -<br>Internal<br>Service Fund |
|---|--------------------------------|-------------------|-------------------|---------------------|--------------------|--|
|   | Electric<br>Light and<br>Power | Waterworks        | Sewer             | Swimming<br>Pool    |                    |  |
| <u>Cash Flows from Operating Activities</u>                 |                                |                   |                   |                     |                    |  |
| Cash Received from Customers                                | \$ 4,959,060                   | \$ 854,846        | \$ 480,078        | \$ 65,118           | \$ 6,359,102       | \$ -   |
| Cash Paid to Suppliers                                      | (3,810,921)                    | (590,216)         | (245,373)         | (35,603)            | (4,682,113)        | -  |
| Cash Payments to Employees for Services                     | (510,052)                      | (201,760)         | (188,039)         | (46,092)            | (945,943)          | -  |
| Net Cash Provided (Used) By<br>Operating Activities         | <u>638,087</u>                 | <u>62,870</u>     | <u>46,666</u>     | <u>(16,577)</u>     | <u>731,046</u>     | <u>-</u>   |
| <u>Cash Flows from Capital Financing Activities</u>         |                                |                   |                   |                     |                    |  |
| Purchase of Fixed Assets                                    | (72,719)                       | (391,700)         | (61,796)          | (101,821)           | (628,036)          | -  |
| Principal Paid on Debt                                      | (350,113)                      | (6,414)           | (52,154)          | (30,000)            | (438,681)          | -  |
| Interest Paid on Debt                                       | (87,493)                       | (722)             | (16,672)          | (20,820)            | (125,707)          | -  |
| Net Cash Provided (Used) By<br>Capital Financing Activities | <u>(510,325)</u>               | <u>(398,836)</u>  | <u>(130,622)</u>  | <u>(152,641)</u>    | <u>(1,192,424)</u> | <u>-</u>   |
| <u>Cash Flows from Investing Activities</u>                 |                                |                   |                   |                     |                    |  |
| Purchase of Certificate of Deposit                          | -                              | (6,261)           | -                 | -                   | (6,261)            | -  |
| Interest Income   | 61,269                         | 17,363            | 9,516             | 6                   | 88,154             | 3  |
| Net Cash Provided (Used) By<br>Investing Activities         | <u>61,269</u>                  | <u>11,102</u>     | <u>9,516</u>      | <u>6</u>            | <u>81,893</u>      | <u>3</u>   |
| <u>Cash Flows from Non-Capital Financing Activities</u>     |                                |                   |                   |                     |                    |  |
| Payments From (To) Other Funds                              | (33,315)                       | (4,535)           | (3,257)           | 50,000              | 8,893              | 59,592   |
| Property Tax  | -                              | -                 | -                 | 52,326              | 52,326             | -  |
| Customer Deposits   | 1,925                          | 435               | 369               | -                   | 2,729              | -  |
| Net Cash Provided By<br>Non-Capital Financing Activities    | <u>(31,390)</u>                | <u>(4,100)</u>    | <u>(2,888)</u>    | <u>102,326</u>      | <u>63,948</u>      | <u>59,592</u>  |
| Net Increase (Decrease) in Cash<br>and Cash Equivalents     | 157,641                        | (328,964)         | (77,328)          | (66,886)            | (315,537)          | 59,595   |
| Cash and Cash Equivalents,<br>Beginning of Year             | <u>414,111</u>                 | <u>707,502</u>    | <u>350,074</u>    | <u>(294,200)</u>    | <u>1,177,487</u>   | <u>35,402</u>  |
| Cash and Cash Equivalents, End of Year                      | <u>\$ 571,752</u>              | <u>\$ 378,538</u> | <u>\$ 272,746</u> | <u>\$ (361,086)</u> | <u>\$ 861,950</u>  | <u>\$ 94,997</u>   |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET  
 CASH PROVIDED BY OPERATING ACTIVITIES  
 FOR THE YEAR ENDED MARCH 31, 2016

|  | Major Funds                    |                  |                  |                    | Total             | Governmental<br>Activities -<br>Internal<br>Service Fund |
|--|--------------------------------|------------------|------------------|--------------------|-------------------|--|
|  | Electric<br>Light and<br>Power | Waterworks       | Sewer            | Swimming<br>Pool   |                   |  |
| Operating Income (Loss)  | \$ (225,813)                   | \$ (219,115)     | \$ (113,430)     | \$ (87,904)        | \$ (646,262)      | \$ -   |
| Adjustments to Reconcile Operating<br>Income (Loss) to Net Cash<br>Provided by Operating Activities: |                                |                  |                  |                    |                   |  |
| Depreciation   | 663,860                        | 208,893          | 95,858           | 66,667             | 1,035,278         | -  |
| Decrease (Increase) in:  |                                |                  |                  |                    |                   |  |
| Accounts Receivable  | 40,189                         | (513)            | 1,221            | -                  | 40,897            | -  |
| Other Receivables  | (1,416)                        | -                | -                | -                  | (1,416)           | -  |
| Unbilled Revenue   | (23,301)                       | (4,505)          | (2,734)          | -                  | (30,540)          | -  |
| Prepaid Insurance  | 1,316                          | 1,768            | 1,982            | -                  | 5,066             | -  |
| Future Pension Expense   | 32,509                         | 12,424           | 9,729            | -                  | 54,662            | -  |
| Increase (Decrease) in:  |                                |                  |                  |                    |                   |  |
| Accounts Payable   | (10,582)                       | 1,145            | 5,259            | 4,660              | 482               | -  |
| Net Pension Liability  | 159,248                        | 60,860           | 47,660           | -                  | 267,768           | -  |
| Accrued Salaries   | 2,077                          | 1,913            | 1,121            | -                  | 5,111             | -  |
| Net Cash Provided (Used) by<br>Operating Activities  | <u>\$ 638,087</u>              | <u>\$ 62,870</u> | <u>\$ 46,666</u> | <u>\$ (16,577)</u> | <u>\$ 731,046</u> | <u>\$ -</u>  |

The notes to the financial statements are an integral part of this statement

**VILLAGE OF FREEBURG, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2016

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Village of Freeburg, Illinois have been prepared in conformity with the modified cash basis of accounting for the Governmental Fund Types and the accrual basis of accounting for the Proprietary Fund Types as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

(a) Financial reporting entity

The Village's combined financial statements include the accounts of all Village operations. The criteria for including organizations as component units within the Village's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Village holds the corporate powers of the organization
- the Village appoints a voting majority of the organization's board
- the Village is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Village
- there is fiscal dependency by the organization on the Village

The Village has determined that no other outside agency meets the above criteria and therefore, no other agency has been included as a component unit in the Village's financial statements. In addition, the Village is not aware of any entity that would exercise such oversight, which would result in the Village being considered a component unit of the entity.

(b) Government-wide and fund financial statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

nonfiduciary activities of the government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items, properly not included among program revenues, are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(c) Measurement focus, basis of accounting and financial statement presentation

The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting. Accordingly, receipts are recorded when cash is received and disbursements are recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. Property taxes are recognized as revenues in the year for which they are received.

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

The government-wide financial statements are reported using the same basis of accounting as used by the individual funds in the fund financial statements.

The government reports the following major governmental fund:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Village reports the following major proprietary funds:

The Water Fund and the Sewer Fund accounts for all activities related to the billing, administration, distribution and collection processes of the water and sewer utilities. The Village operates the water distribution system as well as the sewage treatment plant, sewage pumping stations and collection systems.

The Electric Light and Power Fund accounts for all activities related to the billing, administration and distribution processes of the Village's electric and power operations.

The Swimming Pool Fund accounts for all activities related to administration and collection processes of the Village's swimming pool operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are reimbursements between funds for direct costs applicable to the other fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

(d) Assets, liabilities and net assets or equity

Deposits and investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits and short-term investments with original maturities of three months or less.

The Village is authorized by state statute to invest in obligations of the United States of America, insured interest bearing accounts of banks, savings and loan associations or credit unions, certain short-term obligations of corporations organized in the United States, money market mutual funds that invest in obligations of the United States of America or its agencies or are guaranteed by the full faith and credit of the United States of America, the Illinois Funds and repurchase agreements of government securities. Investment income is recognized as earned.

Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Unbilled electric, water, and sewer utility receivables related to the business-type activities are recorded at year-end. They are determined by taking cycle billings subsequent to March 31 and prorating the applicable number of days to the current fiscal year.

The Village records accounts receivable in the Statement of Net Position for amounts that are due to the Village but have not been received at year-end. Accounts receivable are largely comprised of billed and unbilled amounts for utilities in the business-type activities. These balances are considered fully collectible at year-end.

Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects when constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

| <u>Type of Property<br/>and Equipment</u> | <u>Estimated<br/>Useful Lives</u> |
|---|-----------------------------------|
| Buildings and Improvements                | 15 – 40 Years                     |
| Infrastructure                            | 40 Years                          |
| Swimming Pool                             | 20 Years                          |
| Distribution and Collection<br>Systems    | 15 - 50 Years                     |
| Vehicles and Equipment                    | 5 - 10 Years                      |

Compensated absences

Sick leave is accrued for all employees at the rate of 1 day per month. On January 1<sup>st</sup> of the year an employee celebrates their fifth year employment anniversary, and all years thereafter, employees shall be granted twelve sick days. Sick leave can be carried forward, but not to exceed 65 work days. All full-time employees of the Village who have been employed for at least one (1) full year shall become eligible for vacation as indicated by the following table:

| <u>Service</u>              | <u>Vacation<br/>Allowed</u>                     |
|-----------------------------|---|
| Having Completed 1 Year     | 5 Working Days                                  |
| 2-8 Years Continuous        | 10 Working Days                                 |
| 9-17 Years Continuous       | 15 Working Days                                 |
| 18 or More Years Continuous | 20 Working Days                                 |
|                             | 1 day for each year over<br>18 years of service |

An employee separated from the service of the Village shall be compensated for all unused vacation leave accumulated prior to his/her

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

effective date of separation but not for accumulated sick leave. Any liability at March 31, 2016 is immaterial.

Long-term obligations

In the government-wide financial statements and enterprise fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

Fund equity

In the fund financial statements, the Village classifies the governmental fund balances based upon the following criteria:

Nonspendable – includes amounts that cannot be spent because they are either 1) not in spendable form, or 2) legally or contractually required to remain intact.

Restricted – balances with constraints that are either externally imposed by creditors or imposed by law through constitutional provisions or enabling legislation.

Committed – balances that are to be only used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Assigned – balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned – the residual classification of the General Fund balance.

The following details the description and amount of all constraints recorded by the Village in the fund financial statements:

Governmental Funds

Restricted:

|                                  |                   |
|----------------------------------|-------------------|
| Tax Increment Financing District | \$ 393,038        |
| Motor Fuel Tax Fund              | 199,355           |
| Impact Fees Fund                 | <u>27,946</u>     |
| Total Restricted                 | <u>\$ 620,339</u> |

Committed:

|                       |                  |
|-----------------------|------------------|
| Internal Service Fund | <u>\$ 94,997</u> |
|-----------------------|------------------|

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

(e) Budgetary Control

Budgets are adopted on a basis consistent with the modified cash basis of accounting. Annual appropriated budgets are adopted for all governmental funds. All annual appropriations lapse at fiscal year-end.

On April 6, 2015 the Village Board approved an ordinance adopting the appropriations which is the budgetary data reflected in these financial statements. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.

(f) Risk Management

The Village is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors and omissions and natural disasters for which the Village carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverages in the past three years.

(g) Estimates

The Village uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

**NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS**

At March 31, 2016, the carrying amount of the Village's deposits was \$4,508,364 and the bank balance was \$4,648,233. The deposits were comprised of checking, interest checking, money market funds and certificates of deposit.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. As of March 31, 2016, all cash deposit balances in excess of FDIC insurance were collateralized with investments by the financial institution.

Interest Rate Risk. The Village's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow needs of the fund type being invested. The Village only maintains investments in the Illinois Funds, which is an external investment pool.

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

The Illinois Funds are pooled investments that are operated by the State of Illinois as a not-for-profit common law trust and are not registered with the SEC. The funds are monitored regularly through the State by internal and external audits. The goals of the funds are to provide liquidity and to maintain balances that are equal to the par value of the invested shares with no loss to market fluctuations. The fair value of the Village's position in the pool is the same as the value of the pool shares.

At March 31, 2016, the Village had the following investments:

| <u>Investment</u>                             | <u>Weighted Average<br/>Maturity (Days)</u> | <u>Fair Value</u>   |
|---|---|---------------------|
| The Illinois Funds (external investment pool) | Daily                                       | \$ 195,343          |
| Petty Cash                                    |   | 615                 |
| Deposits as reported above                    |   | <u>4,508,364</u>    |
| Total deposits and investments                |   | <u>\$ 4,704,322</u> |
| As Reported in the Statement of Net Position: |   |                     |
| Cash and Cash Equivalents                     |   | \$ 2,749,035        |
| Investments                                   |   | 2,316,373           |
| Cash Deficit                                  |   | <u>(361,086)</u>    |
|   |   | <u>\$ 4,704,322</u> |

Credit Risk. As of March 31, 2016, the credit rating of the Village's investment was as follows:

| <u>Investment</u>                             | <u>Standard &amp;<br/>Poor's Rating</u> | <u>Moody's Investors<br/>Service Rating</u> |
|---|---|---|
| The Illinois Funds (external investment pool) | AAAm                                    | --  |

Concentration of Credit Risk. As of March 31, 2016, the Village did not have a concentration of credit risk.

Foreign Currency Risk. As of March 31, 2016, the Village has no foreign currency risk.

**NOTE 3: PROPERTY TAXES**

The Village's property tax is levied each year on all taxable real property located in the Village on or before the second Tuesday in December. The Board passed the levy on December 7, 2015. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments. The County had not mailed tax bills as of March 31, 2016. Past mailing practices of the County have been subsequent to March 31 of each year. The Village begins to receive significant distributions of tax receipts in

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

June and July after the bills are mailed by the County. The Village budgets and records property tax revenue in the year the property taxes are received.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

|                               | Maximum<br><u>Levy</u> | <u>2015</u>          | <u>2014</u>          | <u>2013</u>          |
|-------------------------------|------------------------|----------------------|----------------------|----------------------|
| <b><u>Tax Rates:</u></b>      |                        |                      |                      |                      |
| General                       | \$ 0.2500              | \$ 0.1967            | \$ 0.1729            | \$ 0.1554            |
| Bonds and Interest            | None                   | 0.0695               | 0.0650               | 0.0667               |
| IMRF                          | None                   | 0.1849               | 0.1869               | 0.1793               |
| Police Protection             | 0.0750                 | 0.0729               | 0.0738               | 0.0739               |
| Audit                         | None                   | 0.0104               | 0.0105               | 0.0118               |
| Civil Defense (ESDA)          | 0.0500                 | <u>0.0031</u>        | <u>0.0031</u>        | <u>0.0026</u>        |
| Total                         |                        | <u>\$ 0.5375</u>     | <u>\$ 0.5122</u>     | <u>\$ 0.4897</u>     |
| Assessed Valuations           |                        | <u>\$ 81,631,984</u> | <u>\$ 80,714,939</u> | <u>\$ 79,921,537</u> |
| <b><u>Tax Extensions:</u></b> |                        |                      |                      |                      |
| General                       |                        | \$ 160,570           | \$ 139,556           | \$ 124,198           |
| Bonds and Interest            |                        | 56,734               | 52,465               | 53,308               |
| IMRF                          |                        | 150,938              | 150,856              | 143,299              |
| Police Protection             |                        | 59,510               | 59,568               | 59,062               |
| Audit                         |                        | 8,490                | 8,475                | 9,431                |
| Civil Defense (ESDA)          |                        | <u>2,530</u>         | <u>2,502</u>         | <u>2,078</u>         |
| Total                         |                        | <u>\$ 438,772</u>    | <u>\$ 413,422</u>    | <u>\$ 391,376</u>    |
| Tax Collections               |                        | <u>\$ -</u>          | <u>\$ 412,311</u>    | <u>\$ 391,180</u>    |
| Percent Collected             |                        | <u>0.00%</u>         | <u>99.73%</u>        | <u>99.95%</u>        |

**NOTE 4: INTERFUND BALANCES**

The following funds have interfund balances as of March 31, 2016.

|  |           |
|--|-----------|
| General Fund due from (to):                  |           |
| Motor Fuel Tax Fund                          | \$ 14,507 |
| Electric Light and Power Fund                | 249       |
| Electric Light and Power Fund due from (to): |           |
| General Fund                                 | (249)     |
| Motor Fuel Tax Fund due from (to):           |           |
| General Fund                                 | (14,507)  |

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**NOTE 5: CAPITAL ASSETS**

Capital asset activity for the year ended March 31, 2016 was as follows:

|  | <u>Beginning<br/>Balance</u> | <u>Increases</u>    | <u>Decreases</u> | <u>Ending<br/>Balance</u> |
|--|------------------------------|---------------------|------------------|---------------------------|
| <u>Governmental activities:</u>              |                              |                     |                  |                           |
| Capital assets, not being depreciated:       |                              |                     |                  |                           |
| Land   | \$ 83,840                    | \$ -                | \$ -             | \$ 83,840                 |
| Capital assets, being depreciated:           |                              |                     |                  |                           |
| Buildings and improvements                   | 610,983                      | 27,879              | -                | 638,862                   |
| Infrastructure                               | 277,427                      | 309,216             | -                | 586,643                   |
| Vehicles and equipment                       | 685,967                      | 63,187              | 53,733           | 695,421                   |
| Total capital assets being depreciated       | <u>1,574,377</u>             | <u>400,282</u>      | <u>53,733</u>    | <u>1,920,926</u>          |
| Less accumulated depreciation for:           |                              |                     |                  |                           |
| Building and improvements                    | 308,426                      | 23,193              | -                | 331,619                   |
| Infrastructure                               | 34,920                       | 14,572              | -                | 49,492                    |
| Vehicles and equipment                       | 524,605                      | 57,103              | 53,733           | 527,975                   |
| Total accumulated depreciation               | <u>867,951</u>               | <u>94,868</u>       | <u>53,733</u>    | <u>909,086</u>            |
| Total capital assets, being depreciated, net | <u>706,426</u>               | <u>305,414</u>      | <u>-</u>         | <u>1,011,840</u>          |
| Governmental activities capital assets, net  | <u>\$ 790,266</u>            | <u>\$ 305,414</u>   | <u>\$ -</u>      | <u>\$ 1,095,680</u>       |
| <u>Business-type activities:</u>             |                              |                     |                  |                           |
| Capital assets, not being depreciated:       |                              |                     |                  |                           |
| Land   | \$ 305,539                   | \$ -                | \$ -             | \$ 305,539                |
| Capital assets, being depreciated:           |                              |                     |                  |                           |
| Buildings and improvements                   | 7,334,119                    | 31,619              | -                | 7,365,738                 |
| Swimming pool                                | 1,064,420                    | 7,600               | -                | 1,072,020                 |
| Distribution and collection system           | 13,882,205                   | 368,082             | 34,250           | 14,216,037                |
| Vehicles and equipment                       | 2,267,509                    | 220,736             | 103,489          | 2,384,756                 |
| Total capital assets, being depreciated      | <u>24,548,253</u>            | <u>628,037</u>      | <u>137,739</u>   | <u>25,038,551</u>         |
| Less accumulated depreciation for:           |                              |                     |                  |                           |
| Buildings and improvements                   | 4,362,952                    | 167,149             | -                | 4,530,101                 |
| Swimming pool                                | 256,843                      | 48,079              | -                | 304,922                   |
| Distribution and collection system           | 7,373,899                    | 634,042             | 34,250           | 7,973,691                 |
| Vehicles and equipment                       | 1,343,439                    | 186,008             | 103,489          | 1,425,958                 |
| Total accumulated depreciation               | <u>13,337,133</u>            | <u>1,035,278</u>    | <u>137,739</u>   | <u>14,234,672</u>         |
| Total capital assets, being depreciated, net | <u>11,211,120</u>            | <u>(407,241)</u>    | <u>-</u>         | <u>10,803,879</u>         |
| Business-type activities capital assets, net | <u>\$ 11,516,659</u>         | <u>\$ (407,241)</u> | <u>\$ -</u>      | <u>\$ 11,109,418</u>      |

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Depreciation expense was charged to functions/programs of the primary government as follows:

|   |                     |
|---|---------------------|
| Governmental activities:                              |                     |
| General government                                    | \$ 23,879           |
| Public safety   | 35,621              |
| Highways and streets                                  | 34,033              |
| Sanitation  | <u>1,335</u>        |
| Total depreciation expense - governmental activities  | <u>\$ 94,868</u>    |
| Business-type activities:                             |                     |
| Electric light and power                              | \$ 663,860          |
| Water   | 208,893             |
| Sewer   | 95,858              |
| Swimming pool   | <u>66,667</u>       |
| Total depreciation expense - business-type activities | <u>\$ 1,035,278</u> |

**NOTE 6: RETIREMENT FUND COMMITMENTS**

(a) Illinois Municipal Retirement Fund

*Plan Description.* The Village's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

*Funding Policy.* As set by statute, members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2015 was 10.88 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

*Covered Employees.* The following types of employees comprise the membership of the plan.

|                               |           |
|-------------------------------|-----------|
| Retirees and Beneficiaries    | 22        |
| Inactive, non-Retired Members | 12        |
| Active Members                | <u>28</u> |
| Total                         | <u>62</u> |

*Discount Rate.* GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a "risk-free" rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.57%; and the resulting single discount rate is 7.48%.

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

|   |          |
|---|----------|
| Actuarial Valuation Date                      | 12/31/15 |
| Measurement Date of the Net Pension Liability | 12/31/15 |
| Fiscal Year End                               | 03/31/16 |

|   |       |
|---|-------|
| Development of the Single Discount Rate as of December 31, 2015   |       |
| Long-Term Expected Rate of Investment Return  | 7.50% |
| Long-Term Municipal Bond Rate   | 3.57% |
| Last year ending December 31 in the 2016 to 2115 projection period<br>for which projected benefit payments are fully funded | 2089  |
| Resulting Single Discount Rate based on the above development   | 7.48% |
| Single Discount Rate calculated using December 31, 2014 Measurement Date  | 7.50% |

The Long-Term Municipal Bond Rate is based on the Bond Buyer 20-Bond Index of general obligation municipal bonds as of December 31, 2015.

*Actuarial Assumptions.* The following are the actuarial assumptions used in the calculation of the net pension liability.

|                               |   |
|-------------------------------|---|
| Actuarial Cost Method         | Aggregate Entry Age Normal  |
| Amortization Method           | Level Percentage of Payroll, Closed   |
| Remaining Amortization Period | Non-Taxing bodies: 10 year rolling period<br>Taxing bodies: 28 year closed period until remaining period reaches 15 years (then 15 year rolling period).<br>Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.                                     |
| Asset Valuation Method        | 5-Year smoothed market; 20% corridor  |
| Wage growth                   | 4.00%   |
| Price Inflation               | 3.0% - approximate; No explicit price inflation assumption is used in this valuation.   |
| Salary Increases              | 4.40% to 16.00% including inflation   |
| Investment Rate of Return     | 7.50%   |
| Retirement Age                | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008-2010.  |
| Mortality                     | RP-2000 Combined Health Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years. |

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

*Net Pension Liability.* The following is a summary of the Net Pension Liability as shown as a liability in the financial statements.

|   |                     |
|---|---------------------|
| <b>Total pension liability</b>  |                     |
| Service Cost  | \$ 166,984          |
| Interest on the Total Pension Liability   | 466,844             |
| Changes of benefit terms  | -                   |
| Difference between expected and actual experience<br>of the Total Pension Liability   | 96,660              |
| Changes of assumptions  | 16,488              |
| Benefit payments, including refunds<br>of employee contributions                      | <u>(240,854)</u>    |
| Net change in total pension liability   | \$ 506,122          |
| Total pension liability - beginning   | <u>6,261,523</u>    |
| Total pension liability - ending  | <u>\$ 6,767,645</u> |
| <b>Plan fiduciary net position</b>  |                     |
| Contributions - employer  | \$ 186,321          |
| Contributions - employee  | 77,063              |
| Net investment income   | 28,944              |
| Benefit payments, including refunds<br>of employee contributions                      | <u>(240,854)</u>    |
| Other (Net Transfer)  | <u>(83,002)</u>     |
| Net change in plan fiduciary net position   | \$ (31,528)         |
| Plan fiduciary net position - beginning   | <u>5,777,622</u>    |
| Plan fiduciary net position - ending  | <u>\$ 5,746,094</u> |
| <b>Net pension liability/(asset)</b>  | <u>\$ 1,021,551</u> |
| <b>Plan fiduciary net position as a percentage<br/>of the total pension liability</b> | 84.91%              |
| <b>Covered valuation payroll</b>  | \$ 1,712,505        |
| <b>Net pension liability as a percentage<br/>of covered valuation payroll</b>         | 59.65%              |

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

|                               | <u>Current Single Discount</u> |                        |                    |
|-------------------------------|--------------------------------|------------------------|--------------------|
|                               | <u>1% Decrease</u>             | <u>Rate Assumption</u> | <u>1% Increase</u> |
|                               | <u>6.48%</u>                   | <u>7.48%</u>           | <u>8.48%</u>       |
| Total Pension Liability       | \$ 7,659,377                   | \$ 6,767,645           | \$ 6,029,684       |
| Plan Fiduciary Net Position   | <u>5,746,094</u>               | <u>5,746,094</u>       | <u>5,746,094</u>   |
| Net Pension Liability/(Asset) | <u>\$ 1,913,283</u>            | <u>\$ 1,021,551</u>    | <u>\$ 283,590</u>  |

*Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses.* The following tables display the amount of deferred inflows and outflows related to the net pension liability and the future periods that these deferrals will affect the financial statements.

|  | <u>Deferred</u><br><u>Outflows of</u><br><u>Resources</u> |
|--|---|
| Difference between expected and actual experience                                | \$ 78,429   |
| Changes in assumptions   | 13,378  |
| Subsequent contributions to plan   | 39,480  |
| Net difference between projected and actual earnings on pension plan investments | <u>321,688</u>  |
| Total  | <u>\$ 452,975</u>   |

| <u>Year Ending</u><br><u>December 31,</u> | <u>Net Deferred</u><br><u>Outflows of</u><br><u>Resources</u> |
|---|---|
| 2016                                      | \$ 141,243  |
| 2017                                      | 101,763   |
| 2018                                      | 101,763   |
| 2019                                      | 101,763   |
| 2020                                      | <u>6,443</u>  |
|   | <u>\$ 452,975</u>   |

As a result of implementing GASB 68, beginning net position of the business-type activities increased by \$39,262 to record the net effect of recording the net pension liability and related deferred outflows of resources. GASB 68 became effective for years beginning after June 15, 2014.

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

(b) Social Security

All employees, including those qualifying for coverage under the Illinois Municipal Retirement Fund, are covered under Social Security. The Village paid \$141,830, the required contribution for the current fiscal year.

**NOTE 7: LONG-TERM DEBT**

The Village has the following long-term debt as of March 31, 2016.

Bonds Payable

\$550,000 General Obligation Bonds, Series 2011 dated July 20, 2011, due in annual installments of \$35,000 to \$50,000 through December 1, 2026; interest at 3.00% to 5.25%. The amount of bonds outstanding as of March 31, 2016 is \$450,000. These bonds are being retired by the Swimming Pool Fund.

\$4,780,000 General Obligation Refunding Bonds, Series 2012 dated September 13, 2012, due in annual installments of \$325,000 to \$395,000 through December 1, 2025; interest at 1.20% to 2.85%. The amount of bonds outstanding as of March 31, 2016 is \$3,540,000. These bonds are being retired by the Electric Light and Power Fund. This issue refunded Series 2005 Bonds.

\$1,950,000 General Obligation Refunding Bonds, Series 2014 dated April 29, 2014, due in semi-annual installments of \$150,000 to \$185,000 through November 1, 2025; interest at 0.80% to 3.30%. The amount of bonds outstanding as of March 31, 2016 is \$1,630,000. These bonds are being retired by the TIF Fund. This issue refunded Series 2005 Tax Increment Revenue Bonds.

Annual debt service requirements to maturity for bonds are as follows:

| <u>Year Ended</u><br><u>April 30,</u> | <u>Governmental</u> |                   | <u>Business-type</u> |                   |
|---------------------------------------|---------------------|-------------------|----------------------|-------------------|
|                                       | <u>Activities</u>   |                   | <u>Activities</u>    |                   |
|                                       | <u>Principal</u>    | <u>Interest</u>   | <u>Principal</u>     | <u>Interest</u>   |
| 2017                                  | \$ 150,000          | \$ 37,547         | \$ 360,000           | \$ 97,618         |
| 2018                                  | 150,000             | 36,348            | 365,000              | 92,667            |
| 2019                                  | 155,000             | 34,622            | 365,000              | 86,857            |
| 2020                                  | 155,000             | 32,220            | 375,000              | 80,099            |
| 2021                                  | 160,000             | 29,352            | 390,000              | 71,899            |
| 2022-2026                             | 860,000             | 82,605            | 2,085,000            | 201,423           |
| 2027                                  | -                   | -                 | 50,000               | 2,625             |
|                                       | <u>\$ 1,630,000</u> | <u>\$ 252,694</u> | <u>\$ 3,990,000</u>  | <u>\$ 633,188</u> |

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

IEPA Loans

\$104,816 loan with the Illinois Environmental Protection Agency to be repaid with semiannual payments of \$3,568 through March 2019, including interest at 2.865%. The loan was used to assist the Water Fund in the construction of a waterline extension. The balance outstanding as of March 31, 2016 is \$20,376.

\$479,822 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments of \$15,765, including interest at 2.535%. The loan was used to assist in the construction of sanitary sewer lines and an excess flow clarifier at the West Sewage Treatment Plant. The balance outstanding as of March 31, 2016 is \$147,190.

\$583,674 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments of \$18,648, including interest at 2.925%. The loan was used to assist in the construction of sewer lines on North State Street. The balance outstanding as of March 31, 2016 is \$522,534.

Annual debt service requirements to maturity for EPA Loans are as follows:

| Year Ended<br><u>April 30,</u> | <u>EPA Loans</u>  |                   |
|--------------------------------|-------------------|-------------------|
|                                | <u>Principal</u>  | <u>Interest</u>   |
| 2017                           | \$ 60,022         | \$ 15,939         |
| 2018                           | 61,514            | 14,447            |
| 2019                           | 63,044            | 12,915            |
| 2020                           | 57,423            | 11,403            |
| 2021                           | 58,821            | 10,005            |
| 2022-2026                      | 149,363           | 37,118            |
| 2027-2031                      | 167,413           | 19,067            |
| 2032-2033                      | <u>72,500</u>     | <u>2,092</u>      |
|                                | <u>\$ 690,100</u> | <u>\$ 122,986</u> |

Notes Payable

\$225,618 loan with Citizens Community Bank to be repaid with annual payments of \$36,464 through July 2020, including interest at 3.182%. The loan was used to purchase a Bucket/Pole Truck for the Electric Light and Power Fund. The balance outstanding as of March 31, 2016 is \$166,335.

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

Annual debt service requirements to maturity for notes payable are as follows:

| Year Ended<br>April 30, | Business-type<br>Activities |                  |
|-------------------------|-----------------------------|------------------|
|                         | Principal                   | Interest         |
| 2017                    | \$ 31,072                   | \$ 5,393         |
| 2018                    | 32,091                      | 4,373            |
| 2019                    | 33,129                      | 3,336            |
| 2020                    | 34,200                      | 2,264            |
| 2021                    | 35,843                      | 1,162            |
|                         | <u>\$ 166,335</u>           | <u>\$ 16,528</u> |

The following is a summary of changes in long-term debt for the year ended March 31, 2016.

|                                  | Beginning<br>Balance | Additions         | Reductions        | Ending<br>Balance   | Due Within<br>One Year |
|----------------------------------|----------------------|-------------------|-------------------|---------------------|------------------------|
| <u>Business-type Activities:</u> |                      |                   |                   |                     |                        |
| Bonds Payable                    | \$ 4,340,000         | \$ -              | \$ 350,000        | \$ 3,990,000        | \$ 360,000             |
| Notes Payable                    | 196,448              | -                 | 30,113            | 166,335             | 31,072                 |
| EPA Loans                        | 748,668              | -                 | 58,568            | 690,100             | 60,022                 |
| Net Pension Liability            | 240,998              | 267,768           | -                 | 508,766             | -                      |
|                                  | <u>\$ 5,526,114</u>  | <u>\$ 267,768</u> | <u>\$ 438,681</u> | <u>\$ 5,355,201</u> | <u>\$ 451,094</u>      |
| <u>Governmental Activities:</u>  |                      |                   |                   |                     |                        |
| Bonds Payable                    | \$ 1,780,000         | \$ -              | \$ 150,000        | \$ 1,630,000        | \$ 150,000             |
| Notes Payable                    | 33,885               | -                 | 33,885            | -                   | -                      |
|                                  | <u>\$ 1,813,885</u>  | <u>\$ -</u>       | <u>\$ 183,885</u> | <u>\$ 1,630,000</u> | <u>\$ 150,000</u>      |

**NOTE 8: RESTATEMENT OF NET POSITION**

The Village has restated the net position the Business-type Activities as a result of implementing GASB 68.

|   | Business-type<br>Activities |
|---|-----------------------------|
| Net Position as of March 31, 2015                 | \$ 9,716,728                |
| Record Deferred Outflows for Pensions per GASB 68 | 280,259                     |
| Record Net Pension Liability per GASB 68          | (240,997)                   |
| Restated Net Position as of March 31, 2015        | <u>\$ 9,755,990</u>         |

**VILLAGE OF FREEBURG, ILLINOIS**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**NOTE 9: SUBSEQUENT EVENT**

The Village has evaluated events occurring after the financial statement date through August 24, 2016 in order to determine their potential for recognition or disclosure in the financial statements. The latter date is the same date the financial statements were available to be issued.

**VILLAGE OF FREEBURG, ILLINOIS**

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 MODIFIED CASH BASIS  
 GENERAL FUND  
 FOR THE YEAR ENDED MARCH 31, 2016

|  | Budgeted Amounts |                  | Actual<br>(Budget<br>Basis) |
|--|------------------|------------------|-----------------------------|
|  | Original         | Final            |                             |
| Revenues:  |                  |                  |                             |
| Property Tax   | \$ 675,971       | \$ 675,971       | \$ 456,914                  |
| Replacement Tax  | 5,800            | 5,800            | 6,258                       |
| Sales Tax  | 390,000          | 390,000          | 386,645                     |
| State Income Tax   | 446,000          | 446,000          | 470,794                     |
| Local Use Tax  | 75,000           | 75,000           | 96,841                      |
| Telecommunications Tax   | 108,000          | 108,000          | 113,766                     |
| Video Gaming Tax   | 12,500           | 12,500           | 21,312                      |
| Franchise Tax  | 22,950           | 22,950           | 23,680                      |
| Utility Tax  | 244,010          | 244,010          | 241,897                     |
| Licenses and Permits   | 34,390           | 34,390           | 31,393                      |
| Fines and Penalties  | 17,400           | 17,400           | 12,376                      |
| Garbage Collection   | 216,800          | 216,800          | 222,968                     |
| Rental/Lease Income  | 4,900            | 4,900            | -                           |
| Investment Earnings  | 2,100            | 2,100            | 5,754                       |
| Grants   | 261,072          | 261,072          | 30,333                      |
| Miscellaneous  | 180,835          | 180,835          | 85,839                      |
| Total Revenues   | <u>2,697,728</u> | <u>2,697,728</u> | <u>2,206,770</u>            |
| Expenditures:  |                  |                  |                             |
| Current:   |                  |                  |                             |
| General Government   | 402,964          | 402,964          | 215,508                     |
| Public Safety:   |                  |                  |                             |
| Police   | 1,165,608        | 1,165,608        | 1,148,770                   |
| Civil Defense  | 4,235            | 4,235            | 3,540                       |
| Highways and Streets   | 450,157          | 450,157          | 392,366                     |
| Sanitation   | 207,700          | 207,700          | 208,128                     |
| Capital Outlay   | 359,740          | 359,740          | 153,932                     |
| Debt Service   | 40,955           | 40,955           | 34,913                      |
| Transfers  | 50,000           | 50,000           | 68,193                      |
| Total Expenditures   | <u>2,681,359</u> | <u>2,681,359</u> | <u>2,225,350</u>            |
| Net Change in Fund Balances  | <u>\$ 16,369</u> | <u>\$ 16,369</u> | (18,580)                    |
| No change for modified cash basis reporting  |                  |                  | -                           |
| As reported on the Statement of Revenues and Expenditures<br>Arising From Modified Cash Basis Transactions |                  |                  | <u>\$ (18,580)</u>          |

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
MARCH 31, 2016

|   | <u>2015</u>         |
|---|---------------------|
| Total Pension Liability:  |                     |
| Service Cost  | \$ 166,984          |
| Interest  | 466,844             |
| Difference between expected and actual experience                             | 96,660              |
| Assumption changes  | 16,488              |
| Benefit payments, including refunds   | <u>(240,854)</u>    |
| Net change in total pension liability   | 506,122             |
| Total pension liability - beginning   | <u>6,261,523</u>    |
| Total pension liability - ending  | <u>\$ 6,767,645</u> |
| Plan Fiduciary Net Position   |                     |
| Contributions - employer  | 186,321             |
| Contributions - employee  | 77,063              |
| Net investment income   | 28,944              |
| Benefit payments, including refunds   | (240,854)           |
| Other   | <u>(83,002)</u>     |
| Net change in plan fiduciary net position                                     | (31,528)            |
| Plan fiduciary net position - beginning                                       | <u>5,777,622</u>    |
| Plan fiduciary net position - ending  | <u>\$ 5,746,094</u> |
| Net Pension Liability   | <u>\$ 1,021,551</u> |
| Plan fiduciary net position as a percentage of<br>the total pension liability | <u>84.91%</u>       |
| Covered-employee Payroll  | <u>\$ 1,712,505</u> |
| Net position liability as a percentage of<br>covered-employee payroll         | <u>59.65%</u>       |

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
MARCH 31, 2016

|   |                      |
|---|----------------------|
| Actuarial Determined Contribution                                 | \$ 186,321           |
| Contributions in relation to<br>actuarial determined contribution | <u>186,321</u>       |
| Contribution deficiency (excess)                                  | <u>\$ -</u>          |
| <br>Covered-employee Payroll                                      | <br><u>1,712,505</u> |
| <br>Contributions as a percentage of<br>covered-employee payroll  | <br><u>10.88%</u>    |

Actuarial valuation date for above is December 31, 2015.

The actuarial valuations presented are prepared using the following parameters:

|                                   |   |
|-----------------------------------|---|
| Actuarial Cost Method:            | Aggregate Entry Age Normal                          |
| Amortization Method:              | Level Percentage of Payroll, Closed                 |
| Remaining Amortization Period:    | 28 years  |
| Asset Valuation Method:           | Gains and losses recognized over a five year period |
| Actuarial Assumptions:            |   |
| Interest Rate (current and prior) | 7.50%   |
| Payroll Growth                    | 4.00%   |
| Cost of Living                    | 3.00%   |

**VILLAGE OF FREEBURG, ILLINOIS**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
MARCH 31, 2016

|   | <u>Impact<br/>Fees</u> | <u>Motor<br/>Fuel<br/>Tax</u> | <u>TIF</u>        | <u>Total</u>      |
|---|------------------------|-------------------------------|-------------------|-------------------|
| <u>Assets</u>                           |                        |                               |                   |                   |
| Cash and Cash Equivalents               | \$ 7,716               | \$ 89,862                     | \$ 393,038        | \$ 490,616        |
| Investments                             | 20,230                 | 124,000                       | -                 | 144,230           |
| Total Assets                            | <u>\$ 27,946</u>       | <u>\$ 213,862</u>             | <u>\$ 393,038</u> | <u>\$ 634,846</u> |
| <br><u>Liabilities and Fund Balance</u> |                        |                               |                   |                   |
| Liabilities:                            |                        |                               |                   |                   |
| Due to Other Funds                      | \$ -                   | \$ 14,507                     | \$ -              | \$ 14,507         |
| Total Liabilities                       | <u>-</u>               | <u>14,507</u>                 | <u>-</u>          | <u>14,507</u>     |
| Fund Balance:                           |                        |                               |                   |                   |
| Restricted                              | 27,946                 | 199,355                       | 393,038           | 620,339           |
| Total Fund Balance                      | <u>27,946</u>          | <u>199,355</u>                | <u>393,038</u>    | <u>620,339</u>    |
| Total Liabilities and<br>Fund Balance   | <u>\$ 27,946</u>       | <u>\$ 213,862</u>             | <u>\$ 393,038</u> | <u>\$ 634,846</u> |

**VILLAGE OF FREEBURG, ILLINOIS**

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED MARCH 31, 2016

|  | <u>Impact<br/>Fees</u> | <u>Motor<br/>Fuel<br/>Tax</u> | <u>TIF</u>        | <u>Total</u>      |
|--|------------------------|-------------------------------|-------------------|-------------------|
| Revenues:  |                        |                               |                   |                   |
| Property Tax   | \$ -                   | \$ -                          | \$ 200,066        | \$ 200,066        |
| Motor Fuel Tax                                       | -                      | 107,374                       | -                 | 107,374           |
| Investment Income                                    | 365                    | 5,122                         | 843               | 6,330             |
| Total Revenues                                       | <u>365</u>             | <u>112,496</u>                | <u>200,909</u>    | <u>313,770</u>    |
| Expenditures:  |                        |                               |                   |                   |
| Current:   |                        |                               |                   |                   |
| Highways and Streets                                 | -                      | 162,303                       | -                 | 162,303           |
| Debt Service:  |                        |                               |                   |                   |
| Principal  | -                      | -                             | 150,000           | 150,000           |
| Interest and Fees                                    | -                      | -                             | 38,775            | 38,775            |
| Capital Outlay                                       | -                      | 49,350                        | -                 | 49,350            |
| Total Expenditures                                   | <u>-</u>               | <u>211,653</u>                | <u>188,775</u>    | <u>400,428</u>    |
| Excess (Deficiency) of Revenues<br>Over Expenditures | <u>365</u>             | <u>(99,157)</u>               | <u>12,134</u>     | <u>(86,658)</u>   |
| Fund Balance, Beginning of Year                      | <u>27,581</u>          | <u>298,512</u>                | <u>380,904</u>    | <u>706,997</u>    |
| Fund Balance, End of Year                            | <u>\$ 27,946</u>       | <u>\$ 199,355</u>             | <u>\$ 393,038</u> | <u>\$ 620,339</u> |



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

David M. Bartosiak  
Cindy A. Tefeller  
Kevin J. Tepen

**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH TAX INCREMENT FINANCING ACT**

To the Honorable Mayor and Board  
of Trustees of the Village of  
Freeburg, Illinois

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Village of Freeburg, Illinois as of and for the year ended March 31, 2016, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

80 Edwardsville Professional Park  
Edwardsville, Illinois 62025  
(618) 656-2146 Fax (618) 656-2147

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



www.cjsco.com

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Village of Freeburg, Illinois' Tax Increment Financing District, as referred to in the first paragraph, as of March 31, 2016 and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described in Note 1.

## Other Matters

The management of the Village of Freeburg, Illinois is responsible for the government's compliance with laws and regulations. In connection with our audit, referred to above, we selected and tested transactions and records to determine the government's compliance with 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act".

The results of our tests indicate that for the items tested, the Village of Freeburg, Illinois, complied with Subsection (q) of 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act". Nothing came to our attention that caused us to believe that, for the items not tested, the Village of Freeburg, Illinois was not in compliance with Subsection (q) of 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act".

*C. J. Schuman & Company LLC*  
Certified Public Accountants  
Alton, Illinois

August 24, 2016



1385 Franklin Grove Rd  
 Dixon, IL 61021  
 815-284-3819 \* 815-284-8815 Fax  
 800-851-9664  
 www.bonnell.com \* info@bonnell.com

# Sales Order

Order Number: 0106721  
 Order Date: 4/19/2016

**Delivery Ticket only do not  
 remit from the Sales Order.  
 Invoice will arrive in the mail.**

**Bill To:** 5395705  
 VILLAGE OF FREEBURG IL  
 14 SOUTHGATE CENTER  
 ATTN TONY FUNDERBURG  
 PH.618-539-5705  
 FREEBURG, IL 62243

**Ship To:**  
 VILLAGE OF FREEBURG IL  
 14 SOUTHGATE CENTER  
 ATTN TONY FUNDERBURG  
 PH.618-539-5705  
 FREEBURG, IL 62243

Phone: (618) 539-5705 Fax: 618-539-5590  
 Confirm To: Tony Funderburg

Phone:  
 Fax:

Comment: DELIVERY 120-150 DAYS ARO

|   |                                |                            |                             |
|---|--------------------------------|----------------------------|-----------------------------|
| <b>Customer P.O.</b><br>TONY FUNDERBURG | <b>Ship VIA</b><br>PRE-PAY/ADD | <b>F.O.B.</b><br>DIXON, IL | <b>Terms</b><br>Net 15 Days |
|---|--------------------------------|----------------------------|-----------------------------|

| Ordered  | Unit | Item Number                        | Shipped | Back Order | Price     | Amount    |
|--|------|------------------------------------|---------|------------|-----------|-----------|
| 1.0000   | EACH | <b>LEAF VACUUM</b>                 |         |            | 0.00      | 0.00      |
| <b>Location:</b>   |      |                                    |         |            |           |           |
| SEE BELOW FOR DETAILS<br>BASE PRICE, OPTIONS BELOW<br>TYPE- SPARTAN (INCLUDES CONTAINMENT)<br>PASSENGER SIDE PICKUP<br>30 YARD CONTAINMENT BOX<br>ENGINE- 99 HORSEPOWER KUBOTA<br>FUEL TANK- 35 GALLON ALUMINUM<br>COUPLER- NACD CLUTCH<br>FAN- 30" DIAMETER X 12.5" WIDE<br>PICKUP NOZZLE- UNDER CARRIAGE<br>ARM CONTROL- HYDRAULIC (THREE AXIS CONTROL)<br>TYPE OF CONTROLS- WIRELESS PROPORTIONAL VALVE<br>- WIRELESS PROPORTIONAL VALVE<br>STANDARD RIDE ON SEAT<br>TRAILER JACK- HYDRAULIC WITH FOOT<br>190 GALLON DUST CONTROL KIT |      |                                    |         |            |           |           |
| MODEL: SPARTAN LEAF PRO PLUS   |      |                                    |         |            |           |           |
| 1.0000   | EACH | <b>*40000</b>                      |         |            | 48,100.00 | 48,100.00 |
| SPARTAN 15 YARD BASE PRICE   |      |                                    |         |            |           |           |
| 1.0000   | EACH | <b>*40112 -30 YARD CONTAINMENT</b> |         |            | 3,120.00  | 3,120.00  |
| BOX IN LIEU OF 15 YARD   |      |                                    |         |            |           |           |
| 1.0000   | EACH | <b>*40152</b>                      |         |            | 1,288.00  | 1,288.00  |
| HYDRAULIC TRAILER JACK   |      |                                    |         |            |           |           |
| 1.0000   | EACH | <b>*40201</b>                      |         |            | 2,403.00  | 2,403.00  |
| 99 HP KUBOTA V3800T ENGINE   |      |                                    |         |            |           |           |
| 1.0000   | EACH | <b>*40706</b>                      |         |            | 2,572.00  | 2,572.00  |
| DUST CONTROL SYSTEM INSTALLED  |      |                                    |         |            |           |           |

*\$14,544*  
*13-44-844.1*



1385 Franklin Grove Rd  
 Dixon, IL 61021  
 815-284-3819 \* 815-284-8815 Fax  
 800-851-9664  
 www.bonnell.com \* info@bonnell.com

# Sales Order

Order Number: 0106721  
 Order Date: 4/19/2016

**Delivery Ticket only do not  
 remit from the Sales Order.  
 Invoice will arrive in the mail.**

**Bill To:** 5395705  
 VILLAGE OF FREEBURG IL  
 14 SOUTHGATE CENTER  
 ATTN TONY FUNDERBURG  
 PH.618-539-5705  
 FREEBURG, IL 62243

**Ship To:**  
 VILLAGE OF FREEBURG IL  
 14 SOUTHGATE CENTER  
 ATTN TONY FUNDERBURG  
 PH.618-539-5705  
 FREEBURG, IL 62243

Phone: (618) 539-5705 Fax: 618-539-5590  
 Confirm To: Tony Funderburg

Phone:  
 Fax:

Comment: DELIVERY 120-150 DAYS ARO

| Customer P.O.   | Ship VIA    | F.O.B.    | Terms       |
|-----------------|-------------|-----------|-------------|
| TONY FUNDERBURG | PRE-PAY/ADD | DIXON, IL | Net 15 Days |

  

| Ordered | Unit | Item Number   | Shipped | Back Order | Price     | Amount    |
|---------|------|---|---------|------------|-----------|-----------|
| 1.0000  | EACH | *40908 WIRELESS PROPORTIONAL VALVE FOR HYDRAULIC ARM CONTRL |         |            | 17,111.00 | 17,111.00 |
| 1.0000  | EACH | *EST FREIGHT<br>EST. FREIGHT TO ZIP CODE 62243              |         |            | 950.00    | 950.00    |
|         | EACH | -   |         |            | 0.00      | 0.00      |

**Location:** CALL TONY AT 618-539-5705 BEFORE MAKING DELIVERY

**15% RESTOCKING FEE ON RETURNED ITEMS**

**NO RETURNS ON ELECTRICAL ITEMS**

DF

Please Pay From Invoice  
 1-1/2% Per Month (18% Annual Rate) Finance Charge Will Be Added to Past Due Accounts

Salesperson: 0001 Bonnell Industries

|                       |                  |
|-----------------------|------------------|
| Net Order:            | 75,544.00        |
| Less Discount:        | 0.00             |
| Freight:              | 0.00             |
| Sales Tax:            | 0.00             |
| <b>Order Total:</b>   | <b>75,544.00</b> |
| Less Deposit:         | 0.00             |
| <b>Order Balance:</b> | <b>75,544.00</b> |