VILLAGE OF GERMANTOWN
N112 W17001 MEQUON ROAD
GERMANTOWN, WI 53022

MEETING: **GENERAL GOVERNMENT & FINANCE COMMITTEE**

DATE AND TIME: **Monday, July 16, 2018 6:00 P.M.**

LOCATION: **Germantown Village Hall Board Room**
N112 W17001 Mequon Road

I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

II. **ROLL CALL:** Chairperson Zabel, Trustees: Miller, Kaminski, and Baum.

III. **APPROVAL OF MINUTES:** June 18, 2018 regular meeting.

IV. **PUBLIC COMMENT:** Please be advised per State Statute Section 19.84(2), information will be received from the public. It is the policy of this municipality that there be a three-minute time period, per person, with time extensions per the Chief Presiding Officer's discretion; be further advised that there may be limited discussion on the information received, however, NO ACTION will be taken under public comments.

V. **NEW BUSINESS:**
   A. Acceptance Of 2017 Comprehensive Annual Financial Report (CAFR).
   B. TIF #6 Cash Flow Plan.
   C. 2019 Budget Schedule.
   D. Resolution 59-2018, Schedule of Fees Revision – Increase of Operator (Bartender) Renewal License Fee.

VI. **OLD BUSINESS:**
   A. None.

VII. **REPORTS:**
   A. Monthly, Year to Date Financials.
      1. Revenue and Expense Report – All Funds.
      2. Health and Dental Plans.
      3. TIF 6 Summary.
   B. Impact Fees Financial Reports.
   C. Accounts Payable –June 25, 2018, and July 10, 2018.
   D. Monthly Code Violation Reports.
      1. Building Inspection Department – None.
      2. Planning Department.
   E. C.I.P. Projects.
   F. Letter of Credit Summaries.

1. Building Inspection Department.
2. Public Works Department.
3. Planning Department.

G. Summary of all Village Contracts.

VIII. **SCHEDULE NEXT MEETING:**

IX. **ADJOURNMENT:**

UPON REASONABLE NOTICE, *efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For Additional information or to request this service please contact the Village Clerk at (262)250-4740 at least 2 days prior to the meeting.*

Notice is given that a majority of the Village Board may attend this meeting to gather information about an agenda item over which they have decision making responsibility. This may constitute a meeting of the Village Board per State Ex. Rel. Badke v. Greendale Village Board, even though the Village Board will not take formal action at this meeting.

VILLAGE OF GERMANTOWN
GENERAL GOVERNMENT & FINANCE COMMITTEE
MEETING MINUTES
June 18, 2018

CALL TO ORDER: The meeting was called to order at 6:00 p.m. by Chairperson Zabel.

ROLL CALL: Present: Chairperson Zabel, Trustee Members: Kaminski, and Miller and Baum (excused and arrived at 6:03 p.m.). Also present: Administrator Kreklow, Clerk Boldrey, and Finance Director Rath.

APPROVAL OF MINUTES: May 21, 2018 – **MOTION (Kaminski/Miller) to approve. Motion carried unanimously.**

PUBLIC COMMENT: No public comment.

NEW BUSINESS:

A. Resolution 40-2018, Employee Policy and Procedure Manual – Amendment to Prohibited Harassment.
Deputy Clerk Tucker introduced the item. She worked with the Attorney Guyla on the policy. This is expanded from what we had on file. Kaminski questioned how to handle improper charges. There is a definition of what is harassment and what is not harassment. It was noted to have the insurance take a look at the policy. **MOTION (Kaminski/Miller) to recommend approval of** Resolution 40-2018, Employee Policy and Procedure Manual – Amendment to Prohibited Harassment**. Motion carried unanimously. Do not place on Consent Agenda.**

B. Resolution 44-2018, Budget Amendment – Adoption of TID #7, 2018 Budget.
Motion by (Miller/Kaminski) to recommend approval of Resolution 44-2018, Budget Amendment – Adoption of TID #7, 2018 Budget**. Motion carried unanimously.**

C. Auditing Services Agreement Extension – Baker Tilly**.**
Director Rath introduced the item. The current contract expires with the 2017 audit. The policy states that the Village can extend a contract for two years. This would be an RFP process. The last RFP was for 2014. **Motion by (Kaminski/Miller) to recommend three year extension with Baker Tilly. Motion carried unanimously.**

D. Ordinance 13-2018, An Ordinance To Amend Section 1.34 (1) of the Germantown Municipal Code Relating to the Composition of Members of the Library Board**.** The change was brought up by the Library Director and will allow the ordinance match the state statute. This will allow a representative from the school district. Zabel questioned if the Village has to follow the State Statute.
Motion by (Miller/Kaminski) to recommend Ordinance 13-2018, An Ordinance To Amend Section 1.34 (1) of the Germantown Municipal Code Relating to the Composition of Members of the Library Board. Motion carried, Zabel voted no.

E. Senior Center Van Purchase**.**
Park and Recreation Director Schroeder gave introduction information. Motion by (Miller/Kaminski) to recommend approval of Senior Center Van Purchase from A & J Mobility in the amount of $43,000, using the capital improvement borrowed funds of $26,000 and the balance from the van fund**. Motion carried unanimously.**

F. Kiwanis of Germantown, Picnic License, Temporary Class "B" Fermented Malt Beverage for Fourth of July Celebration July 4, 2018, Firemen's Park, Near Shelter.
(Kaminski/Miller) to recommend approval of Kiwanis of Germantown, Picnic License, Temporary Class "B" Fermented Malt Beverage for Fourth of July Celebration July 4, 2018, Firemen's Park, Near Shelter**. Motion carried unanimously.**

OLD BUSINESS:
A. None.

REPORTS:
A. **Monthly Year to Date Financials:**
   1. Revenue and Expense Report All Funds: Finance Director Rath reviewed the reports. The general fund is tracking well. No hiccups or alarms.
   2. Health and Dental Plans: Director Rath reviewed the reports. Both look fine.
   3. TIF 6 Summary: TIF 6 is operating in the red and will draw from the MLG Sales fund for the debt service. May need to take a small loan from the General Fund.

B. **Impact Fees Financial Reports:** The report was reviewed.
C. **Accounts Payable:** April 25, 2018 and May 10, 2018 payables were reviewed.
D. **Code Violation Reports:** No Report.
   1. Building Inspection Department.
   2. Planning Department.

E. **C.I.P. PROJECTS:** The reports were reviewed. The Police Department garage is in the bid process.
F. **Letter of Credit Summaries:** The Saxony letter of credit to be reviewed. Saxony is near completion.
   1. Building Inspection Department – Reviewed.
   2. Public Works Department– Reviewed.
   3. Planning Department – None.

G. **Summary of all Village Contracts:** Contracts were reviewed and no changes from last month.

SCHEDULE NEXT MEETING: The next meeting will be on July 16, 2018 at 6 pm.

ADJOURNMENT: Chairman Zabel adjourned meeting at 6:32 p.m.

Respectfully Submitted,

Deanna L. Boldrey
Village Clerk

BUSINESS OF
VILLAGE OF GERMANTOWN

THE GENERAL GOVERNMENT & FINANCE COMMITTEE
& VILLAGE BOARD

MEETING DATE:	July 16, 2018 – GGF July 16, 2018 – VB
PLACEMENT:	New Business
ITEM TITLE:	Acceptance of the 2017 Comprehensive Annual Financial Report
SUBMITTED BY:	Kim Rath, Finance Director

SUMMARY EXPLANATION:

The 2017 Comprehensive Annual Financial report has been completed and is presented to the General Government & Finance Committee. The audit report was e-mailed to the board members and placed on the Village of Germantown website. If you have any questions before the meeting, please contact me. A representative from Baker Tilly Virchow Krause will be available for a summary report and to answer any questions.

2017 Points of Interest

General Fund Unassigned Fund Balance $5.18 million – 33% of subsequent year expenditures – year end 2016 it was $28.87%

Water Utility ending 2017 unassigned cash balance = $1,556.427, down $210,671 from 2016. Balances for other accounts = Assigned (Water Tower Maintenance) $510,60, Restricted $257,607 (Impact Fees), $173,330 (Debt Reserve, Redemption & Depreciation).

Sewer Utility ending 2017 cash balance = $5,505,823. Deducting for the April 2018 Capital charge of $3,042,082 the unassigned balance is $2,463.741, an increase of $1.375 million over 2016. The Sewer Utility will complete additional sections of sewer rmain relining the end of 2018, or beginning 2019. Sewer Replacement CD $316,477 and Vehicle Replacement Fund $412,698.

The Health & Dental plans combined year end balance is $1,680,735.

The Communication and Internal Controls reports again mentions separation of duties for more oversite is recommended, plus adjusting for a TIF 4 Land sale from 2014 that wasn't recorded property, and auditor journal entries for Wisconsin Retirement pension reporting.

ATTACHMENT: ORDINANCE____ RESOLUTION ____ OTHER _xx____

2017 Comprehensive Annual Financial Report (Sent in an earlier email and posted to website)

http://wi-germantown2.civicplus.com/DocumentCenter/View/2894/Village-of-Germantown-2017-CAFR

Communication to Those Charged with Governance & Management

RECOMMENDATION:

Acceptance

COMMITTEE ACTION

VILLAGE OF GERMANTOWN
Germantown, Wisconsin

COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2017

VILLAGE OF GERMANTOWN

TABLE OF CONTENTS

REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE

To the Village Board
Village of Germantown
Germantown, Wisconsin

In planning and performing our audit of the financial statements of the Village of Germantown as of and for the year ended December 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the Village of Germantown's internal control to be material weaknesses:

> Internal Control Environment

> Internal Control Over Financial Reporting

This communication is intended solely for the information and use of management, the Village Board, and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 21, 2018

Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of significant transaction cycles and an analysis of the year-end financial reporting process and preparation of your financial statements.

INTERNAL CONTROL OVER FINANCIAL REPORTING

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

> There is adequate staffing to prepare financial reports throughout and at the end of the year.

> Material misstatements are identified and corrected during the normal course of duties.

> Complete and accurate financial statements including footnotes are prepared.

> Financial reports are reviewed by an individual who is not the preparer for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements

INTERNAL CONTROL ENVIRONMENT

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government’s assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

There are also certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

CONTROLS OVER PAYROLL

> Staff preparing the payroll are neither independent of other personnel duties nor restricted from access to the payroll account. (Segregation of duties)

CONTROLS OVER PROPERTY TAXES

> The tax account should be reconciled by someone independent of the tax collection process. (Segregation of duties)

CONTROLS OVER GENERAL ACCOUNTING

> Cash receipts should be collected by personnel who do not have access to the general ledger or reconcile general ledger accounts. (Segregation of duties)

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

TWO WAY COMMUNICATION REGARDING YOUR AUDIT

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks or material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of the financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatement.
   - Consider factors that affect the risks of material misstatement.
   - Design tests of controls, when applicable, and other substantive procedures.

   We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.

c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the Village Board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

e. Have you had any significant communications with regulators or grantor agencies?

f. Are there other matters that you believe are relevant to the audit of the financial statements?

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

Also, is there anything that we need to know about the attitudes, awareness, and actions of the village concerning:

a. The village's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We will perform preliminary financial audit work during the months of October-December, and sometimes early January. Our final financial fieldwork is scheduled during the March - April to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions or wish to provide other feedback. We welcome the opportunity to talk with you.

COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS AND INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES

GENERAL FUND BALANCE

Ordinance No. 9-15 states the village will maintain a minimum unassigned fund balance between 16-25% of the village's subsequent year budgeted expenditures. As of December 31, 2017, the unassigned fund balance covers 33% of the 2018 budgeted expenditures. This compares to a figure of 29% at the end of 2016.

DEPARTMENTAL CONTROLS

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls, and procedures used by the village. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the village are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the village are supported by smaller systems which are decentralized, and reside within a department or other location such as the library, police department, and recreation sites. In many cases, those systems are as simple as handling cash collections and remitting those collections to the village treasurer. In other cases, the department may send invoices or statements of amounts due, and track collections of those amounts in a standalone accounts receivable system.

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

As auditors, we are required to communicate with you on a variety of topics. Since there is now more emphasis on internal controls and management's responsibilities, we believe it is appropriate to make sure that you are informed about the lack of segregation of duties that may occur at departments or locations that handle cash or do miscellaneous billing, such as recreation sites, the library, and the senior center. As you might expect, similar situations are common in most governments.

As auditors, we are required to focus on the financial statements at a highly summarized level and our audit procedures support our opinion on those financial statements. Departments or locations that handle relatively smaller amounts of money, such as the senior center and recreation sites, are not the primary focus of our audit. Yet, because of the lack of segregation of duties, the opportunity for loss is higher there than in centralized functions that have more controls.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe it is important for us to communicate this information to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within any decentralized locations. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets.

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

INFORMATIONAL POINTS

GASB UPDATES

The Government Accounting Standard Board (GASB) has been very active in recent years, issuing new standards at a fast pace. Over the next few years, your government will have many new standards to evaluate and implement. Here are the standards likely to impact you the most in the upcoming year:

- GASB 75 covers the employer reporting of Other Post Employment Benefits (OPEB)
- GASB 86 provides guidance for accounting for Certain Debt Extinguishment Issues

There were two significant GASB statements issued in 2017. While the implementation dates for these are a few years away, they are anticipated to have significant impacts on many government financial statements:

- GASB 84 improves guidance regarding the identification of Fiduciary Activities and how they should be reported, effective for years ending December 31, 2019
- GASB 87 improves accounting and financial reporting for Leases, effective for years ending December 31, 2020

Looking even further ahead, the Technical Agenda, below, outlines significant areas GASB is currently working on:

- Major Projects
  - Financial Reporting Model
  - Revenue and Expense Recognition
- Practice Issues
  - Capitalization of Interest Cost
  - Conduit Debt
  - Debt Disclosures
  - Equity Ownership Issues
  - Implementation Guidance
- Pre-Agenda Research
  - Going Concern
  - Cloud Computing
  - Note Disclosure reexamination
  - Public-Private Partnerships
  - Social Impact Bonds

Through our firm involvement on AICPA committees, Baker Tilly follows these developments closely so that we can help you prepare for the changes as they evolve. This participation also allows us to share with GASB the experiences and perspectives of our clients to potentially influence the direction of future projects.

Full lists of projects, as well as many resources, are available on GASB's website which is located at www.gasb.org.

INFORMATIONAL POINTS (cont.)

GOVERNMENT FRAUD PREVENTION AND DETECTION: NOW IS THE TIME TO ACT

When it comes to preventing and detecting fraud in government, being proactive is critical. In fact, government is the second most likely industry to be impacted by fraud. According to the audit standards, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. To get started, your government should conduct a fraud risk assessment to identify where and how fraud might occur and what individuals may be in a position to commit fraud. Once you've identified your entity's fraud risk areas, the next step is to develop a fraud risk assessment and investigation policy.

As you begin your fraud risk assessment or develop tools to prevent and detect fraud, it is important to keep in mind the following information provided by the Association of Certified fraud Examiners:

- Misappropriation of assets accounts for 80 percent of fraud
- The primary internal control weaknesses observed are lack of internal controls, lack of management review, override of existing internal controls and poor tone at the top
- A tip is the most effective tool to catch a fraudster followed by management review
- The professional requirements and objectives of a financial audit are different than a forensic audit. Due to the nature of a financial audit, less than 10 percent of frauds have been discovered as a result of a financial audit conducted by an independent accounting firm.

Since your government has not gone through a formal fraud risk assessment and does not have a plan to prevent and detect fraud, we recommend that this be done and then updated on a regular basis. We are available to assist you with this process.

GOVERNMENT FRAUD PREVENTION AND DETECTION: VENDOR FRAUD

Vendor fraud poses a unique threat to governments. Due to the public and transparent nature of operations, government entities have an increased susceptibility for this type of criminal activity. Since governments publish a significant amount of information online — for example, meeting minutes, which often contain vendor names, contract amounts and project status — it is easier for fraudsters to create falsified documents.

Fraud specialists have noted recent fraud cases where criminals falsified vendor change requests for legitimate vendors, including company addresses and bank account information for Electronic Fund Transfers (EFT). When governments unwittingly process these fraudulent changes, the perpetrators can collect payments on legitimate and approved vendor invoices — while legitimate vendors go unpaid. Preventing vendor fraud completely may be impossible; however, governments can go a long way towards protecting themselves by taking appropriate safety and control measures.

Help ensure your vendor transactions are secure and authentic by:

- Performing a risk assessment that focuses on vendor accounts payable activities.
- Periodically revisiting your control activities
- Educate your employees on potential fraud schemes
- Identify which vendors may be high-risk targets.

Our fraud experts are also available to assist with your fraud risk questions, assessments, and programs.

RESOURCES FOR STATE AND LOCAL GOVERNMENT BOARDS

Expectations and accountability are at all-time high and the knowledge required to be an effective board member is substantial. As a benefit to our clients, we have compiled a number of resources dedicated to educating state and local government board members. Go to our Board Governance Resource Center at www.bakertilly.com/board-governance.

The Resource Center includes the following short informative videos:

1. Government financial statements 101
2. Understanding your government's fraud risk
3. Financial ratios and benchmarks
4. Fund balance and other financial policies
5. Benefits of a fraud risk assessment
6. Understanding utility finances

We encourage you to subscribe to our complimentary newsletter "Government Connection" to stay abreast of the latest issues impacting state and local governments. You can do so by clicking on the "subscribe" button and indicating "State and Local Government" as an area of interest on the subscription form. Also, if you or your board members have suggested topics to feature on our Board Governance webpage or Government Connection newsletter, we invite you to submit your ideas in person or online.

UPCOMING LEASE STANDARD

In June 2017, the Governmental Accounting Standards Board (GASB) issued new guidance to establish a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This standard is effective for fiscal years ending on or after December 31, 2020. Statement No. 87, *Leases*, requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognize as inflows of resources or outflow of resources based on the payment provisions of the contract.

Under the new standard a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Control is defined by 1) the right to obtain the present service capacity from the use of the underlying asset and 2) the right to determine the nature and manner of use of the underlying asset. Any contract that meets this definition should be accounted for under the lease guidance, unless specifically excluded in this statement. Leases include contracts that, although not explicitly identified as leases, meet the above definition of a lease.

The following are contract exclusions and exceptions from applying lease accounting:

- Intangible assets (mineral rights, patents, software, copyrights)
- Biological assets (including timber, living plants, and living animals)
- Service concession arrangements (See GASB Statement 60)
- Assets financed with outstanding conduit debt unless both the asset and conduit debt are reported by lessor

Supply contracts (such as power purchase agreements that do not convey control of the right to use the underlying power generating facility)

UPCOMING LEASE STANDARD (cont.)

- Inventory
- Short-term leases - max possible term 12 months or less
- Leases that transfer ownership and do not contain termination options
- Leases of assets that are investments
- Certain regulated leases (e.g., airport-airline agreements)

We recommend village review this standard and start planning how this will affect your financial reporting. An inventory of all contracts that might meet the definition of a lease should be started. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the village should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

NEW REPORTING REQUIREMENTS FOR FIDUCIARY ACTIVITIES

In January 2017, the Governmental Accounting Standards Board (GASB) issued new guidance to address how governments report fiduciary activities which is effective for fiscal years ending on or after December 31, 2019. Statement No. 84, *Fiduciary Activities*, supersedes reporting of agency funds and replaces it with a newly coined custodial fund, and requires several additional reporting requirements for fiduciary funds.

Under current guidance, Statement 34 requires that governments report fiduciary activities in fiduciary funds, but that statement does not provide a clear definition of what constitutes a fiduciary activity. GASB sought to reduce inconsistencies in reporting and provide a clear foundation for future reporting.
The new guidance will impact a significant amount of local governments. Many local governments have activities that may be considered fiduciary, including:

- Student activity funds of a school district
- Tax collection funds
- Circuit court fund of a municipality or county
- Jail inmate accounts
- Nursing home patient accounts
- Cemetery trust funds
- Postemployment benefit plans

INFORMATIONAL POINTS (cont.)

NEW REPORTING REQUIREMENTS FOR FIDUCIARY ACTIVITIES (cont.)

Under the recently issued Statement 84, governments will need to apply specific criteria to determine if a fiduciary activity exists. The criteria focuses on determining if a government is controlling the assets of the potential fiduciary activity and determining who the beneficiaries are. A few of the major changes that will impact many governments include:

- Pension/OPEB Plans as Fiduciary Component Units: Pension and other postemployment benefit (OPEB) plans will need to be evaluated to determine if they meet the fiduciary component unit criteria.
- Other Fiduciary Activities: There are various other types of assets that a government controls which will need to be evaluated under the new standard. Part of this evaluation will include identification of the beneficiary of the funds, consideration of how the assets are derived and the extent of administrative or direct financial involvement with the assets.

The following is a summary of two significant changes in the reporting requirements:

- The standard requires that governments recognize a liability to the beneficiaries in a fiduciary fund only when an event has occurred that compels the government to disburse fiduciary resources.
- Presentation of additions and deductions on the statement of changes in fiduciary net position for all fiduciary funds, including custodial funds

The time to start assessing your government's fiduciary activities is approaching. Start with reading the new statement and reviewing the non-authoritative flowchart provided by GASB in the appendix of the statement. This will give you an understanding of the new criteria and requirements and help you identify the fiduciary reporting changes that will impact your financial statements.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the Village Board
Village of Germantown
Germantown, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the Village of Germantown for the year ended December 31, 2017 and have issued our report thereon dated June 21, 2018. This letter presents communications required by our professional standards.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or the Village Board of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal controls or to identify deficiencies in internal control.

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our Communication to Those Charged with Governance and Management dated June 28, 2017.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the village are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the village during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES (cont.)

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Estimates affecting the financial statements include:

- Management's estimate of the allowance for uncollectible ambulance receivables, which is based on prior history and aging analysis.

- Net pension liability/asset and related deferred outflows and inflows of resources, which are based on information obtained from the Wisconsin Retirement System.

We evaluated the key factors and assumptions used to develop the estimate for uncollectible ambulance receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

An uncorrected financial statement misstatement involves the sale of land conducted in a previous year that was not recorded until the current year. This results in an overstatement of expenses reported in governmental activities of $295,572. Management has determined that its effect is immaterial to the financial statements taken as a whole.

Material audit adjustments included recording the net pension liability and related deferred outflows and inflows of resources in the water utility and sewer utility in accordance with GASB No. 68. In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Management Representations

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication.

Independence

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the village that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of the Village of Germantown for the year ended December 31, 2017, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the village in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, and provided no services to the village other than audit services provided in connection with the audit of the current year's financial statements and the following nonaudit services which in our judgment do not impair our independence.

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports

None of these nonaudit services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards.*

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the Village Board and management and is not intended to be, and should not be, used by anyone other than these specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
June 21, 2018

MANAGEMENT REPRESENTATIONS

Village of Germantown

FINANCE DEPARTMENT
N112 W17001 Mequon Road
P.O. BOX 337
Germantown, Wisconsin 53022
Phone: (262) 250-4700
Fax: (262) 253-8255

June 21, 2018

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Germantown as of December 31, 2017 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Germantown and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.

2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3. We acknowledge our responsibility 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 fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, if any, are reasonable.

6. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

7. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

8. All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

9. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

10. Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data , documentation, and other matters.
    b. Additional information that you have requested from us for the purpose of the audit.
    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
    d. Minutes of the meetings of the Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

12. We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a. Management,
    b. Employees who have significant roles in internal control, or
    c. Others where the fraud could have a material effect on the financial statements.

14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

15. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16. There are no known related parties or related party relationships and transactions of which we are aware.

Other

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18. We have a process to track the status of audit findings and recommendations.

19. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20. The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

21. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

22. There are no:

    a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

    b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

    c. Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

    d. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

    e. Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

23. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

    a. Financial statement preparation
    b. Adjusting journal entries
    c. Compiled regulatory reports

    None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards.*

24. The Village of Germantown has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25. The Village of Germantown has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

26. The financial statements do not exclude any component units or joint ventures with an equity interest, other joint ventures, or other related organizations.

27. The financial statements properly classify all funds and activities.

28. All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

29. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

30. The Village of Germantown has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

31. Provisions for uncollectible receivables, if any, have been properly identified and recorded.

32. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

33. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

34. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

35. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

36. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

37. Tax-exempt bonds issued have retained their tax-exempt status.

38. We have appropriately disclosed the Village of Germantown's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

39. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

40. With respect to the supplementary information, (SI):

    a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

41. We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

Sincerely,

Village of Germantown

Signed:

Steven R. Kreklow, Administrator

Signed:

Kim E. Rath, Finance Director

BUSINESS OF
VILLAGE OF GERMANTOWN

THE GENERAL GOVERNMENT & FINANCE COMMITTEE
& VILLAGE BOARD

MEETING DATE: July 16, 2018 – GGF
July 16, 2018 – VB

PLACEMENT: New Business

ITEM TITLE: TIF #6 Cash Flow Plan

SUBMITTED BY: Kim Rath, Finance Director

SUMMARY EXPLANATION:

TID # 6 has not to date generated enough increment to cover all the construction costs to the site. We have a current cash balance of $23,172 and near term liabilities of $40,541. We expect the MLG escrow account to cover the September 2018 Debt Service payment, but those drawn funds do need to be recovered with increment and paid back to the account. I'd suggest an interfund loan from General Fund reserve to cover existing 2018 expenses as well as any other construction needs at the site for future building. The payback amount should include interest at 1% over the interest paid to our LGIP funds. It is currently 1.88%.

The MLG escrow account's current balance is $187,532.44, nearly half of that will be used for the 2018 debt service payment and perhaps a portion for the March 2019 payment as well, depending on the 2018 tax increment.

ATTACHMENT: ORDINANCE____ RESOLUTION ____ OTHER _xx____

RECOMMENDATION:

Interfund Loan drawn from funds in General Fund Reserve as needed, up to $50,000 in 2018 for currents expenses and pending 2018 costs, and up to $100,000 for constructions/service connections as needed.

Will consult GGF Committee and Village Board before any other transfers.

Set up for interest payback of 1% over June LGIP Interest rate of 1.88% = 2.88%

COMMITTEE ACTION

TIF #6

Current Cash Balance as of 7/1/18	23,172	
Current Liabilities		
to date 2018 Expenditures	(62,654)	
Sept 1, 2018 Debt Service	(92,536)	
Retainages	(1,860)	
	(157,049)	
Pending 2018 Revenue		
Balance of Tax Increment	800	
MLG Holding for Debt Service	92,536	*(needs to be paid back to MLG from increment)*
	93,336	Current amount in the account $187,532.14
Near Term Shortfall	(40,540.99)	
Pending Construction Estimate		
Service Connections new Development	(75,000)	
Debt Service 2019 - will be partialy offset by addl MLG Escrow	(184,713)	
	(300,253)	

Interfund Loan from General Fund
- Draw as needed -
- Current Interest Rate LGIP 1.88%
- Loan payback rate 2.88%
- Payback to G/F as increment is generaged after DS payments

Short Term Scenario:	Interfund transfer to cover 2018 current expense includes remaining 2018 staff costs & misc exp	50,000
	Draw as needed - up to addl construction costs	100,000
	Continuous monitoring & Committee/VB Reporting	

Draft - 2019 BUDGET CALENDAR

Friday, August 3, 2018	Budget materials distributed to Departments
Friday, August 24, 2018	Budget Materials to be returned to Finance Director
Sept 4 – 7th, 2018	Administrator & Finance Director meeting with departments
Sept 10 – 12th, 2018	Administrator Final Review
September 14, 2018	Proposed Budget distributed to Village Board
September 17, 2018	Village Board Meeting, Board Sets COW Dates
	Committee of the Whole Reviews:
	Village Board, Administration, Clerk, Finance, Assessor, Data Processing, General Government, Building Inspection, Library, Library Board Accounts, Recreation, Recreation Facility Fee, Senior Center, Planning & Zoning, Municipal Development, Impact Fees, Senior Van, Historic Preservation, Debt Service, Health & Dental.
	Police, Emergency Government, Canine Fund, Asset Forfeiture, Honor Guard, and Fire Department, + Capital for each department, TIF's 4, 6, 7, & 8
	DPW Administration/Engineering, Building & Grounds, Highway, Parks, Recycle, Water Utility, Sewer Utility + Capital for each department + Budget Finalization - Any other open issues from any other department
	Open Meeting Date for any other Issues
October 19th, 2018	Would need to be the final meeting date to ensure enough time to prepare PH Notice Reports
October 24, 2018	Send Public Hearing Notice to newspaper for publication on November 1, 2018 – Fifteen days prior to hearing date
November 19, 2018	Public Hearing

VILLAGE OF GERMANTOWN
WASHINGTON COUNTY

RESOLUTION NO. 59-2018

SCHEDULE OF FEES REVISION –
INCREASE OF OPERATOR (BARTENDER) RENEWAL LICENSE FEE

WHEREAS, Operators' Licenses (Bartenders' Licenses) run July 1st – June 30th of each year; and,

CURRENTLY, the Village Schedule of Fees allows $50 for a new license and $45 for a renewal license, both include the background check fee of $7; and,

WHEREAS, the Clerk's Office is requesting for the Renewal Operator License Fee to increase by $5, for a total of $50, as the renewal licenses are the same amount of detail as the new licenses. This amount includes a background check fee of $7; and,

NOW THEREFORE BE IT RESOLVED, that the Village Board approves increasing the Operator Renewal License fee by $5, totaling $50 including the background check fee.

Introduced by: ____________________________

Adopted: July 16, 2018

Vote: Ayes: ______ Nays: ______

____
Dean M. Wolter, Village President

ATTEST:

____
Deanna L. Boldrey, WCMC/CMC
Village Clerk

FOR FUND: GENERAL FUND
FOR 6 PERIODS ENDING JUNE 30, 2018

DEPARTMENT DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR-TO-DATE BUDGET	ANNUAL BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
REVENUES							
TAXES	868,544.92	799,047.83	(8.0)	5,211,269.44	10,422,539.00	4,863,414.14	(53.3)
SPECIAL ASSESSMENTS	390.42	0.00	100.0	2,342.48	4,685.00	4,685.28	0.0
INTERGOVERNMENTAL REVENUES	201,950.43	0.00	100.0	1,211,702.30	2,423,405.00	730,718.23	(69.8)
LICENSES, PERMITS & FEES	71,419.49	56,609.20	(20.7)	428,516.70	857,034.00	431,815.58	(49.6)
FINES, FORFEITURES & PENALTIE	14,916.67	14,360.93	(3.7)	89,499.94	179,000.00	77,049.02	(56.9)
PUBLIC CHARGES FOR SERVICES	140,992.08	180,554.64	28.0	845,952.12	1,691,905.00	944,353.06	(44.1)
MISCELLANEOUS REVENUES	6,561.41	18,460.00	181.3	39,368.34	78,737.00	137,765.09	74.9
OTHER FINANCING SOURCES	11,458.33	0.00	100.0	68,749.98	137,500.00	0.00	100.0
TOTAL REVENUES	1,316,233.75	1,069,032.60	(18.7)	7,897,401.30	15,794,805.00	7,189,800.40	(54.4)
EXPENSES							
VILLAGE BOARD-LEGISLATIVE	10,246.25	9,844.49	3.9	61,477.22	122,955.00	62,739.14	48.9
ADMINISTRATOR	10,045.41	8,969.96	10.7	60,272.34	120,545.00	56,879.33	52.8
CLERK	26,747.52	21,102.01	21.1	160,484.92	320,970.00	122,793.43	61.7
TREASURER & ACCOUNTING	16,325.68	20,573.11	(26.0)	97,953.84	195,908.00	98,674.92	49.6
ASSESSOR	20,024.76	7,083.33	64.6	120,148.40	240,297.00	59,387.74	75.2
DATA PROCESSING	6,946.58	4,570.17	34.2	41,679.32	83,359.00	41,287.91	50.4
GENERAL GOVERNMENT	11,317.51	4,535.59	59.9	67,904.90	135,810.00	42,623.09	68.6
BUILDING & GROUNDS MAINTENANC	52,701.23	92,006.88	(74.5)	316,207.30	632,415.00	335,956.28	46.8
LAW ENFORCEMENT	402,397.82	347,428.10	13.6	2,414,386.48	4,828,774.00	2,293,132.90	52.5
FIRE PROTECTION	157,210.24	232,286.81	(47.7)	943,261.04	1,886,523.00	870,454.94	53.8
EMERGENCY GOVERNMENT	1,416.83	583.50	58.8	8,500.94	17,002.00	3,983.87	76.5
INSPECTION	25,702.00	16,919.01	34.1	154,211.72	308,424.00	112,151.57	63.6
DPW ADMIN & ENGINEERING	19,538.72	21,897.60	(12.0)	117,232.40	234,465.00	102,476.90	56.2
HIGHWAY DEPARTMENT	275,359.99	173,891.43	36.8	1,652,159.58	3,304,320.00	1,272,412.39	61.4
SOLID WASTE RECYCLING	34,229.83	32,727.32	4.3	205,378.86	410,758.00	173,121.23	57.8
LIBRARY	71,440.75	64,306.68	9.9	428,644.26	857,289.00	392,502.18	54.2
RECREATION	104,174.90	133,724.15	(28.3)	625,049.24	1,250,099.00	558,787.52	55.3
PARKS	44,547.58	50,275.86	(12.8)	267,285.32	534,571.00	185,592.15	65.2
SENIOR CENTER	10,445.35	9,639.15	7.7	62,671.82	125,344.00	58,082.52	53.6
PLANNING & ZONING	19,831.14	12,083.11	39.0	118,986.80	237,974.00	77,021.90	67.6
MUNICIPAL DEVELOPMENT	18,323.67	561.83	96.9	109,941.98	219,884.00	18,728.10	91.4
OTHER FINANCING USES	0.00	0.00	0.0	0.00	0.00	0.00	0.0
TOTAL EXPENSES	1,338,973.76	1,265,010.09	5.5	8,033,838.68	16,067,686.00	6,938,790.01	56.8
TOTAL FUND REVENUES	1,316,233.75	1,069,032.60	(18.7)	7,897,401.30	15,794,805.00	7,189,800.40	(54.4)
TOTAL FUND EXPENSES	1,338,973.76	1,265,010.09	5.5	8,033,838.68	16,067,686.00	6,938,790.01	56.8
SURPLUS (DEFICIT)	(22,740.01)	(195,977.49)	761.8	(136,437.38)	(272,881.00)	251,010.39	(191.9)

FOR FUND: WATER UTILITY
FOR 6 PERIODS ENDING JUNE 30, 2018

DEPARTMENT DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR-TO-DATE BUDGET	ANNUAL BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
LICENSE, PERMITS & FEES	2,083.33	8,320.00	299.3	12,499.98	25,000.00	48,572.16	94.2
PUBLIC CHARGES FOR SERVICES	183,794.08	414,784.14	125.6	1,102,764.36	2,205,529.00	973,975.89	(55.8)
MISCELLANEOUS REVENUES	6,508.34	4,115.39	(36.7)	39,049.96	78,100.00	45,385.74	(41.8)
TOTAL REVENUES	192,385.75	427,219.53	122.0	1,154,314.30	2,308,629.00	1,067,933.79	(53.7)
EXPENSES							
OTHER FINANCING USES	0.00	0.00	0.0	0.00	0.00	0.00	0.0
SOURCE OF SUPPLY-OPERATION	4,918.92	6,284.25	(27.7)	29,513.48	59,027.00	24,008.11	59.3
SOURCE OF SUPPLY - MAINTENANC	9,679.91	5,464.22	43.5	58,079.42	116,159.00	20,908.00	82.0
PUMPING-OPERATION	25,415.75	24,623.17	3.1	152,494.42	304,989.00	127,505.57	58.1
PUMPING-MAINTENANCE	17,750.00	3,113.68	82.4	106,499.92	213,000.00	61,498.06	71.1
WATER TREATMENT-OPERATION	5,750.00	1,328.00	76.9	34,499.96	69,000.00	15,152.37	78.0
WATER TREATMENT-MAINTENANCE	3,543.16	1,554.62	56.1	21,258.92	42,518.00	24,318.30	42.8
TRANSMISSION & DISTR-OPERATIO	11,068.58	4,828.17	56.3	66,411.36	132,823.00	34,611.25	73.9
TRANS & DISTRIB-MAINTENANCE	19,760.09	26,590.66	(34.5)	118,560.30	237,121.00	69,389.23	70.7
CUSTOMER ACCOUNTS EXPENSE	17,950.59	14,880.54	17.1	107,703.34	215,407.00	98,706.00	54.1
ADM & GENERAL EXP - OPERATION	24,220.42	19,856.62	18.0	145,322.36	290,645.00	143,220.72	50.7
OTHER OPERATING EXPENSES	116,218.33	118,164.16	(1.6)	697,309.94	1,394,620.00	728,507.84	47.7
TOTAL EXPENSES	256,275.75	226,688.09	11.5	1,537,653.42	3,075,309.00	1,347,825.45	56.1
TOTAL FUND REVENUES	192,385.75	427,219.53	122.0	1,154,314.30	2,308,629.00	1,067,933.79	(53.7)
TOTAL FUND EXPENSES	256,275.75	226,688.09	11.5	1,537,653.42	3,075,309.00	1,347,825.45	56.1
SURPLUS (DEFICIT)	(63,890.00)	200,531.44	(413.8)	(383,339.12)	(766,680.00)	(279,891.66)	(63.4)

FOR FUND: SEWER UTILITY
FOR 6 PERIODS ENDING JUNE 30, 2018

DEPARTMENT DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR-TO-DATE BUDGET	ANNUAL BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
REVENUES							
PUBLIC CHARGES FOR SERVICES	578,626.24	1,090,731.72	88.5	3,471,757.36	6,943,515.00	2,729,506.19	(60.6)
MISCELLANEOUS REVENUES	3,791.67	4,142.89	9.2	22,749.98	45,500.00	52,078.02	14.4
TOTAL REVENUES	582,417.91	1,094,874.61	87.9	3,494,507.34	6,989,015.00	2,781,584.21	(60.2)
EXPENSES							
OPERATION	424,343.18	14,279.94	96.6	2,546,058.92	5,092,118.00	3,494,241.97	31.3
MAINTENANCE	25,759.18	14,696.75	42.9	154,554.80	309,110.00	91,590.24	70.3
CUSTOMER ACCOUNTING	4,295.42	2,716.62	36.7	25,772.40	51,545.00	19,549.38	62.0
ADMIN & GENERAL	39,162.26	29,381.98	24.9	234,973.32	469,947.00	193,894.70	58.7
OTHER OPERATING EXPENSES	52,500.00	54,103.67	(3.0)	315,000.00	630,000.00	324,622.01	48.4
TRANSFERS	0.00	0.00	0.0	0.00	0.00	0.00	0.0
TOTAL EXPENSES	546,060.04	115,178.96	78.9	3,276,359.44	6,552,720.00	4,123,898.30	37.0
TOTAL FUND REVENUES	582,417.91	1,094,874.61	87.9	3,494,507.34	6,989,015.00	2,781,584.21	(60.2)
TOTAL FUND EXPENSES	546,060.04	115,178.96	78.9	3,276,359.44	6,552,720.00	4,123,898.30	37.0
SURPLUS (DEFICIT)	36,357.87	979,695.65	2594.5	218,147.90	436,295.00	(1,342,314.09)	(407.6)

Germantown Health Plan Actual 2018

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
2017 Ending balance	**$1,482,037.27**												
Health Plan Premium Contribution*	111,993.19	112,541.54	111,444.84	112,541.54	111,444.84	113,317.18							673,283.13
Employee Contributions	14,695.62	14,920.54	14,818.18	15,274.21	15,167.36	15,338.72							90,214.63
Interest													0.00
SubTotal Revenue	126,688.81	127,462.08	126,263.02	127,815.75	126,612.20	128,655.90	0.00	0.00	0.00	0.00	0.00	0.00	763,497.76
Administrative Expense + Stop Loss**	31,941.66	30,588.40	32,600.84	30,804.94	31,998.78	31,001.32							188,935.94
HSA Contributions	18,958.34	416.68		20,625.01		208.33							40,208.36
Health Payment Sys AFI Fee	468.72	2,669.73	1,627.09	2,175.10	1,428.21	6,171.23							14,540.08
Health Claims & RX Paid ***	26,967.61	146,345.96	61,509.39	95,296.91	72,414.50	81,346.57							483,880.94
Sub Total Health Plan Expense	78,336.33	180,020.77	95,737.32	148,901.96	105,841.49	118,727.45	0.00	0.00	0.00	0.00	0.00	0.00	727,565.32
Revenues less Expense (Current Month)	48,352.48	(52,558.69)	30,525.70	(21,086.21)	20,770.71	9,928.45	0.00	0.00	0.00	0.00	0.00	0.00	35,932.44
Running Total (2015 + Current Year)	**1,530,389.75**	**1,477,831.06**	**1,508,356.76**	**1,487,270.55**	**1,508,041.26**	**1,517,969.71**	**1,517,969.71**	**1,517,969.71**	**1,517,969.71**	**1,517,969.71**	**1,517,969.71**	**1,517,969.71**	**1,517,969.71**
Pending Stop Loss Reimbursement													1,517,969.71
													0.00
2017 Claims Paid 2018 (Run-in)	*161,932.00*												*0.00*

*Health plan premiums include department contributions plus Cobra and retiree payments
**Administrative expense includes Stop Loss Premium
***Reimbursements from Stop Loss Carrier included in Health Claims

Stop Loss Reimbursement

2017	202,039.89
2016	196,849.25
2015	253,683.41
2014	61,725.94
2013	322,332.96
2012	569,399.36
2011	493,715.08
2010	393,817.50
2009	114,486.16
2008	154,024.89
2007	37,900.83
2006	51,938.00
2005	94,605.00

Germantown Dental Plan Actual 2018

2017 Ending balance **$52,040.07**

	January	February	March	April	May	June	July	August	September	October	November	December		Totals
Dental Plan Premium Contribution*	8,170.53	8,170.53	8,070.31	8,270.75	8,070.31	8,111.87								48,864.30
Interest														0.00
SubTotal Revenue	8,170.53	8,170.53	8,070.31	8,270.75	8,070.31	8,111.87	0.00	0.00	0.00	0.00	0.00	0.00		48,864.30
Administrative Expense	531.10	536.75	548.05	553.70	553.70	565.00								3,288.30
Claims Paid	4,157.70	6,566.96	8,739.76	5,017.72	7,097.67	6,913.94								38,493.75
Sub Total Health Plan Expense	4,688.80	7,103.71	9,287.81	5,571.42	7,651.37	7,478.94	0.00	0.00	0.00	0.00	0.00	0.00		41,782.05
Revenues less Expense (current month)	3,481.73	1,066.82	(1,217.50)	2,699.33	418.94	632.93	0.00	0.00	0.00	0.00	0.00	0.00		7,082.25
Running Total (2016 + current year)	**55,521.80**	**56,588.62**	**55,371.12**	**58,070.45**	**58,489.39**	**59,122.32**	**59,122.32**	**59,122.32**	**59,122.32**	**59,122.32**	**59,122.32**	**59,122.32**		**59,122.32**

2017 Claims Paid 2018 (Run in) *3,883.30*

VILLAGE OF GERMANTOWN
IMPACT FEES 2018

	Police 21 Impact	Fire 22 Impact	Library 23 Impact	Park & Rec 24 Impact	Water 50 Impact	Total
2018 Beginning Balance	**104,730.81**	**71,539.46**	**52,436.81**	**235,542.07**	**257,607.32**	**721,856.47**
Actual						
Revenues						
Through June	12,750.62	20,818.73	13,769.00	36,064.00	48,572.16	131,974.51
Year to date Interest						0.00
TOTAL 2018 COLLECTIONS	**12,750.62**	**20,818.73**	**13,769.00**	**36,064.00**	**48,572.16**	**131,974.51**
CURRENT YEAR TO DATE BALANCE	**117,481.43**	**92,358.19**	**66,205.81**	**271,606.07**	**306,179.48**	**853,830.98**
Less 2018 Transfers	(90,000.00)	(30,000.00)	(30,000.00)	0.00	(52,081.67)	(202,081.67)
Current Balance after Transfers	**27,481.43**	**62,358.19**	**36,205.81**	**271,606.07**	**254,097.81**	**651,749.31**
2019 Pending Transfers						0.00

Year to Date Collections Sewer Connection Fee:	**110,906.80**

	POLICE	FIRE	LIBRARY	RECREATION	WATER	SEWER CONNECTION
2018 Impact Fee Amounts	**$148.00**	**$171.00**	**$281.00**	**$736.00**	**$832.00**	
	$0.2809/$1000	$0.63549/$1000				**$4,060.00**
	Blding Cost	Blding Cost				
Rick Green 111-977	148.00	171.00	281.00	736.00		
JBJ/Saxonly Bldg 5 224-992 35 units	5,180.00	5,985.00	9,835.00	25,760.00	29,120.00	paid 2017
MacArthur School CD Smith	1,095.23	2,477.78			832.00	3,932.00 *
County Line School CD Smith	1,344.39	3,041.46			832.00	3,932.00 *
Discount Ramps	1,825.85	4,130.69			4,368.00	21,315.00
CD Smith/Kennedy Middle	1,129.22	2,554.67			832.00	4,060.00
Brookside Lot 34, 35, 36 , 60	592.00	684.00	1,124.00	2,944.00		16,240.00
Rainbow Child Care					4,268.16	20,827.80
Bielinski Homes 251-451	148.00	171.00	281.00	736.00	832.00	4,060.00
Saxony (8)	1,184.00	1,368.00	2,248.00	5,888.00	6,656.00	32,480.00
Saxony Club	103.93	235.13			832.00	4,060.00
TOTAL COLLECTED	**12,750.62**	**20,818.73**	**13,769.00**	**36,064.00**	**48,572.16**	**110,906.80**
Exependiture Date	**current** *Pending Construction*	**current**	**current**	**current**	**current *****	**No spend-down limit**

***** Use for Well #11 Costs & Debt Service**

Sewer Connection Fee change - increase 3.25 % yearly -
Water Impact Fee change effective 1/2/08

* Plans inhouse 2017

Sewer Connection Fee History	
2017	894,061.80
2016	70,486.08
2015	206,351.35
2014	312,544.81
2013	92,070.60
2012	136,996.86
2011	41,219.38
2010	17,872.81
2009	35,774.10
2008	129,254.67
2007	378,319.14
2006	105,826.50
2005	199,238.12
	2,620,016.22

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	10507	700202-5-18	JOURNAL SENT ACCT 700202 TID	980.43	
02	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	20660	11909	TRAFFIC ANALYSIS HOLY HILL R	1,892.00	
03	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	98064	06132018	REFUND OVERPYMNT 2018 PER PR	29.88	
04	10-100-150-7000	DUE FROM/TO VILLAGE HEALTH P	15650	666260	OPTUM RX CLAIM COST	7,739.16	
05	10-200-210-5332	AFLAC DEDUCTION-TAX DEFERRED	01249	001086	AFLAC ACCT BT767 DEFERRED	464.02	
06	10-200-210-5333	AFLAC DEDUCTION-TAXABLE	01249	001086	AFLAC ACCT BT767 TAXABLE	395.96	
07	10-200-260-8000	PARK & RECREATION DEFERRED R	92751	262497	A SCHNEIDER REC REFUND	132.00	
08	10-200-260-8000	PARK & RECREATION DEFERRED R	92752	262498	J SCHMITZ REC REFUND	92.40	
09	10-200-260-8000	PARK & RECREATION DEFERRED R	92753	262398	A PABBISETTY REC REFUND	688.00	
10	10-200-260-8000	PARK & RECREATION DEFERRED R	92755	262519	B HERRMANN REC REFUND	46.00	
11	10-200-260-8000	PARK & RECREATION DEFERRED R	92757	262932	S BEHRENS REC REFUND	2.50	
12	10-410-411-1400	MOBILE HOME TAXES	07197	05312018	GTOWN JT SCHL MOBILE HOME MA	6,353.40	
13	10-460-462-2220	AMBULANCE FEES	20329	4506	3 RIVERS BILLING MAY EMS	2,896.16	
14	10-511-530-3210	LEGISLATIVE MONTHLY EXPENSE	26019	06182018	A ZABEL MONTHLY EXPENSE JUNE	80.00	
15	10-511-530-4100	LEGAL SERVICES	22710	11423	VON BRIESEN LEGAL SVCS	980.00	
16	10-511-530-4100	LEGAL SERVICES	23263	142	WESOLOWSKI GEN LEGAL	2,808.00	
17	10-511-530-7600	PUBLICATIONS & NOTICES	10507	700202-4-18	JOURNAL SENTINEL ACCT 700202	978.29	
18	10-511-530-7600	PUBLICATIONS & NOTICES	10507	700202-5-18	JOURNAL SENTINEL ACCT 700202	94.72	
19	10-511-530-7900	EMPLOYEE RECOGNITION PROGRAM	92756	06122018	AMERICAN CANCER TERRY BALL M	50.00	
20	10-512-530-3200	OFFICE SUPPLIES	92760	06202018	WI POLICY FORUM FOCUS&TAXPAY	48.00	
21	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	25037	MAY180411	YMCA OF GREATER WAUK WELLNES	17.00	
22	10-512-530-7800	TRAVEL	11190	9103013426	J J KELLER HR POSTERS	0.87	
23	10-512-530-7800	TRAVEL	11190	9103014859	J J KELLER HR POSTERS	855.61	
24	10-513-530-3950	ELECTION SUPPLIES & EXPENSES	02163	0798704	BEAR GRAPHICS ELECTION ENV	710.07	
25	10-513-530-3950	ELECTION SUPPLIES & EXPENSES	03559	413651	COMPLETE OFFICE SUPPLIES	132.26	
26	10-513-530-7200	TELEPHONE	21480	0253552855	U.S.CELLULAR ACCT 208827361	1.70	
27	10-514-530-3100	GENERAL SUPPLIES & EXPENSES	18620	05262018	ROUNDY'S INC MI0339	33.53	
28	10-514-530-4200	ACCOUNTING & AUDITING	02141	BT1276809	BAKER TILLY VIRCHOW AUDIT	6,802.00	
29	10-517-530-7400	HARDWARE, SUPPORT & SERVICE	26019	061818	A ZABEL TECHNOLOGY STIPEND	300.00	
30	10-518-530-3100	GENERAL SUPPLIES AND EXPENSE	18620	000007	ROUNDY'S INC MI0339 COPIES	10.00	
31	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06122018	WE ENERGIES 1447-646-032 ELE	530.92	
32	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06122018	WE ENERGIES 1447-646-032 GAS	58.22	
33	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06122018	WE ENERGIES 5861-515-714 ELE	231.66	
34	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06192018	WE ENERGIES 3803-261-380 GAS	112.86	
35	10-518-530-7200	TELEPHONE	01742	11967	ATTALUS COMM MAINT	67.50	
36	10-518-530-7200	TELEPHONE	01791	06082018	AT&T INV 860399923-8	100.39	
37	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	03121	346394-00	CARLIN SALES CORP FLOWER POT	149.06	
38	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	20355	715401701060418	TIME WARNER ACCT 715401701	104.28	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
39	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	23644	05312018	WI DEPT OF JUSTICE ACCT L670	35.00	
40	10-519-530-3500	CUSTODIAL SUPPLIES	09673	05312018	ITU ABSORBTECH ACCT 114297	61.18	
41	10-519-530-3500	CUSTODIAL SUPPLIES	09673	05312018	ITU ABSORBTECH ACCT 114295	886.82	
42	10-519-530-3500	CUSTODIAL SUPPLIES	14035	S2332297.001	NASSCO CLEANING SUPPLIES	5,909.07	
43	10-519-530-4400	CONTRACTED SERVICES - CLEANI	03424	85662	CLEAN POWER CLEANING SVC	8,817.82	
44	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	10007	2070	JB'S JANITORIAL SCRUB & WAX	200.00	
45	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	13841	852	MURPHY'S EXTERIOR CONSTR V.H	2,260.00	
46	10-519-530-5215	MAINT & REPAIR - WOLF/BAST	10043	7001	JM REMODELNG&CONSTR WOLF HAU	17,380.00	
47	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	10007	2070	JB'S JANITORIAL SCRUB & WAX	600.00	
48	10-519-530-5222	MAINT & REPAIR - FIRE STATIO	10007	2070	JB'S JANITORIAL SCRUB & WAX	300.00	
49	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	10007	2070	JB'S JANITORIAL SCRUB & WAX	150.00	
50	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	10007	2070	JB'S JANITORIAL SCRUB & WAX	250.00	
51	10-519-530-5254	MAINT & REPAIR - SENIOR CTR	10007	2070	JB'S JANITORIAL SCRUB & WAX	200.00	
52	10-519-570-8201	MAJOR REPAIRS - VILLAGE HALL	13841	851	MURPHY'S EXT CONSTR V.H.	6,490.89	
53	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	06470	2368	FLOWER SOURCE MEMORIAL WREAT	570.00	
54	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	17355	7727243	QUILL CORP SUPPLIES	123.97	
55	10-521-530-3200	OFFICE SUPPLIES	17355	7546997	QUILL CORP SUPPLIES	433.07	
56	10-521-530-3200	OFFICE SUPPLIES	17355	7727243	QUILL CORP SUPPLIES	19.99	
57	10-521-530-3700	GAS & OIL	23816	176604	WOLF & SONS 8000 GALLONS GAS	19,847.35	
58	10-521-530-3810	UNIFORM ALLOWANCE	12047	268695	LARK UNIFORM OUTFITTERS P.D.	74.55	
59	10-521-530-3810	UNIFORM ALLOWANCE	12047	268705	LARK UNIFORM OUTFITTERS P.D.	278.85	
60	10-521-530-3840	CRIME PREVENTION	13207	42426	MENARDS ACCT 31730252	210.18	
61	10-521-530-3850	INVESIGATIVE SUPPLIES	12326	1407764-2018053	LEXISNEXIS RISK ACCT 1407764	117.50	
62	10-521-530-3850	INVESIGATIVE SUPPLIES	17355	7559360	QUILL CORP SUPPLIES	165.84	
63	10-521-530-3860	MEDICAL SUPPLIES	02562	82889232	BOUND TREE MEDICAL SUPPLIES	209.94	
64	10-521-530-4120	LEGAL FEES-COURT	23263	141	WESOLOWSKI GERMANTOWN COURT	4,320.00	
65	10-521-530-4130	OTHER COURT COSTS	03529	400056749900	COMMUNITY MEM HOSP 18-001319	33.00	
66	10-521-530-4130	OTHER COURT COSTS	19041	200041271300	ST JOSEPH'S COMM HOSP18-0084	33.00	
67	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	03106	139339	CAR WASH PARTNERS MAY	125.00	
68	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	186923	GTOWN TIRE&AUTO SQD 18	25.46	
69	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	187006	GTOWN TIRE&AUTO SQD 18	600.48	
70	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	187022	GTOWN TIRE&AUTO SQD 14	25.46	
71	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	187062	GTOWN TIRE&AUTO SQD 19	25.46	
72	10-521-530-7210	COMMUNICATION	23644	05312018	WI DEPT OF JUSTICE ACCT L670	287.00	
73	10-521-530-7300	INSURANCE & BONDS	12082	06042018	LAW HEALTH INS VEBA JUNE	230.00	
74	10-521-530-7800	TRAVEL	13113	06122018	S.MARTEN PER DIEM MEAL ALLOW	47.00	
75	10-521-530-7800	TRAVEL	15512	06072018	T OLSON PER DIEM MEAL ALLOW	134.00	
76	10-521-530-7800	TRAVEL	16442	06072018	C PIERCE PER DIEM MEAL ALLOW	134.00	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
77	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	03760	502X03030006	CULLIGAN ACCT 502-05731567-8	65.95	
78	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	03760	502X03056803	CULLIGAN ACCT 502-20050233-9	39.90	
79	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	13207	41430	MENARDS ACCT 31730275	21.97	
80	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	13207	41553	MENARDS ACCT 31730275	18.25	
81	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	13207	42160	MENARDS ACCT 31730275	7.96	
82	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	13207	42502	MENARDS ACCT 31730275	97.36	
83	10-522-530-3300	COPY MACHINE	05849	5334879	EVERBANK COMM FIN COPY MACH	269.64	
84	10-522-530-3700	GAS & OIL	07253	000347	GTWN ACE HDWE SUPPLIES	17.99	
85	10-522-530-3700	GAS & OIL	13246	61937	MEQUON LWN &GRDN FUEL	105.00	
86	10-522-530-3810	UNIFORMS	02562	82886589	BOUND TREE MEDICAL SUPPLIES	136.86	
87	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	01593	1602907840	AIRGAS USA LATE CHARGE	4.13	
88	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	01593	9953619817	AIRGAS USA OXYGEN	238.91	
89	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	02562	82894910	BOUND TREE MEDICAL SUPPLIES	47.54	
90	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	02205	98879	BENDLIN FIRE EQT MATERIALS	264.99	
91	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	06388	177367-1	FIVE ALARM AIR SAMPLING KIT	165.00	
92	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	13207	42462	MENARDS ACCT 31730275	21.55	
93	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	02594	311134	GORDIE BOUCHER FIRE 1756	23.57	
94	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	02594	312543	GORDIE BOUCHER FIRE 1754	23.57	
95	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	05421	001768	EMERGENCY LIGHTING SOLUTIONS	1,100.00	
96	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	06490	2507	FOERSTER SIGNS REFLECTV DECA	156.00	
97	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	09551	R041015452:01	INTERSTATE PWR PUMPER MAINT	4,272.11	
98	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	13259	30-735690	MAP AUTOMOTIVE FIRE 1756	116.86	
99	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	16518	430068086	POMP'S TIRE SVC UNIT #E64	1,535.30	
100	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	18229	39138	RENNERT'S FIRE EQT UNIT 1764	4,013.51	
101	10-522-530-7110	HYDRANT RENTAL	07213	2018136	VLG GTOWN FIRE PROTECT 2ND Q	134,357.25	
102	10-522-530-7200	TELEPHONE	22346	9808204336	VERIZON ACCT 486047526-00001	414.16	
103	10-522-530-7210	COMMUNICATIONS	20355	702686001060818	TIME WARNER ACCT 702686001	299.00	
104	10-522-530-7210	COMMUNICATIONS	20355	714657801061218	TIME WARNER ACCT 714657801	360.00	
105	10-522-530-7210	COMMUNICATIONS	20355	714661701060618	TIME WARNER ACCT 714661701	720.00	
106	10-522-530-7910	CONTRACTED SERVICES	92730	518-843	RW MANAGEMENT F.D. COUNSEL	4,000.00	
107	10-524-530-7200	TELEPHONE	21480	0253552855	U.S.CELLULAR ACCT 208827361	8.62	
108	10-541-530-3100	GENERAL SUPPLIES & EXPENSES	01036	609861	A/E GRAPHICS EQT CHARGES	117.56	
109	10-541-530-3100	GENERAL SUPPLIES & EXPENSES	19194	INV-366994	SEILER INSTRUMENT SUPPLIES	229.30	
110	10-541-530-3200	OFFICE SUPPLIES	03559	840927	COMPLETE OFFICE SUPPLIES	5.51	
111	10-541-530-3200	OFFICE SUPPLIES	03559	842668	COMPLETE OFFICE SUPPLIES	5.51	
112	10-541-530-4300	CONTRACTED SERVICE-ENGINEERI	08085	1218639	HARWOOD ENG RAINBOW CHILDCAR	62.50	
113	10-541-530-4300	CONTRACTED SERVICE-ENGINEERI	08085	1218642	HARWOOD ENG HARVEST HILLS	2,150.00	
114	10-541-530-5500	VEHICLE REPAIR & MAINTENANCE	13259	30-738590	MAP AUTOMOTIVE ENG 366	67.34	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
115	10-541-530-7200	TELEPHONE	21480	0253552855	U.S.CELLULAR ACCT 208827361	260.39	
116	10-542-530-3100	GENERAL SUPPLIES & EXPENSES	20355	715401701060418	TIME WARNER ACCT 715401701	104.28	
117	10-542-530-3100	GENERAL SUPPLIES & EXPENSES	23723	06122018	WE ENERGIES 3857-873-363 ELE	48.38	
118	10-542-530-3200	BEAUTIFICATION/OTHER SUPPLIE	12340	0160639-IN	LIESENER SOILS	52.00	
119	10-542-530-3200	BEAUTIFICATION/OTHER SUPPLIE	13207	41906	MENARDS ACCT 31730252	19.92	
120	10-542-530-3200	BEAUTIFICATION/OTHER SUPPLIE	13207	42136	MENARDS ACCT 31730252	82.15	
121	10-542-530-3505	ASPHALT PAVING	10507	700202-5-18	JOURNAL SENTINEL ACCT 700202	27.07	
122	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	01593	9076662037	AIRGAS USA HWY STOCK	385.70	
123	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	01593	9076694918	AIRGAS USA HWY STOCK	704.00	
124	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	03121	347088-00	CARLIN SALES CORP SUPPLIES	186.22	
125	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	06036	WIMI643701	FASTENAL CO HWY STOCK	72.35	
126	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	08027	129470	HALQUIST STONE	770.53	
127	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	08027	129656	HALQUIST STONE	133.32	
128	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	08027	432177	HALQUIST STONE	844.88	
129	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	08027	432645	HALQUIST STONE	146.19	
130	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	09465	28148-INV	INDUSTRIAL RECYCLERS	415.00	
131	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13207	42058	MENARDS ACCT 31730252	47.84	
132	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13543	1185422	MORAINE DEV IMPORTED FILL	454.20	
133	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	19652	42887	STARK PAVEMENT	345.65	
134	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	19805	191703	SUPERIOR CHEM SUPPLIES DPW	157.01	
135	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	20668	I602441	TAPCO STOCK	1,072.20	
136	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	20668	I602442	TAPCO STOCK	998.20	
137	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	20668	I602443	TAPCO STOCK	1,156.30	
138	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	20668	I603037	TAPCO STOCK	1,024.05	
139	10-542-530-3570	STORM WATER DRAINAGE-MAT/SUP	23127	055661	WESTERN CLVRT SUPPLIES	77.55	
140	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06122018	WE ENERGIES 1060-857-482 ELE	77.14	
141	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06122018	WE ENERGIES 1060-857-482 GAS	10.23	
142	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06122018	WE ENERGIES 2296-678-336 ELE	16.80	
143	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06122018	WE ENERGIES 7889-059-471 GAS	10.81	
144	10-542-530-3700	GAS & OIL	23816	713153	WOLF & SONS ACCT 9292-2	2,399.65	
145	10-542-530-3700	GAS & OIL	23816	713245	WOLF & SONS ACCT 9292-2	1,984.47	
146	10-542-530-3700	GAS & OIL	92759	06112018	S SMITH GAS	20.00	
147	10-542-530-4100	PRIVATIZED SERVICES	18783	122962	RUEKERT & MIELKE GIS SVCS	453.00	
148	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02188	0084534-IN	BEARINGS INC HWY STOCK	213.62	
149	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02623	449759	BRAKE & EQUIPMENT	84.78	
150	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02623	450283	BRAKE & EQUIPMENT	458.00	
151	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02623	452447	BRAKE & EQUIPMENT HWY 448A	11.08	
152	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	06036	WIMI643738	FASTENAL CO HWY STOCK	13.64	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
153	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	07183	139013	GENERAL FIRE EQT HWY 33	354.02	
154	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	12130	9305886957	LAWSON PRODUCTS HWY STOCK	74.91	
155	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	12130	9305890463	LAWSON PRODUCTS HWY STOCK	80.36	
156	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	19817	16169	SUPERIOR LIFTING HWY STOCK	42.32	
157	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	20275	31476-00	TERMINAL SUPPLY HWY STOCK	315.07	
158	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	20275	31476-01	TERMINAL SUPPLY HWY STOCK	325.30	
159	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	20697	X207014272:01	TRUCK COUNTRY HWY 448	18.09	
160	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	23517	42344	WINKLE ENVIRONMENTAL HWY STK	140.00	
161	10-542-530-7120	STREET LIGHTING	23723	06122018	WE ENERGIES 1839-794-821 ELE	51.31	
162	10-542-530-7120	STREET LIGHTING	23723	06122018	WE ENERGIES 3032-822-864 ELE	40.11	
163	10-542-530-7120	STREET LIGHTING	23723	06122018	WE ENERGIES 3403-063-037 ELE	57.87	
164	10-542-530-7120	STREET LIGHTING	23723	06122018	WE ENERGIES 4089-987-346 ELE	49.17	
165	10-542-530-7120	STREET LIGHTING	23723	06122018	WE ENERGIES 5644-542-286 ELE	88.47	
166	10-542-530-7120	STREET LIGHTING	23723	06122018	WE ENERGIES 6495-591-561 ELE	76.60	
167	10-542-530-7120	STREET LIGHTING	23723	06122018	WE ENERGIES 8877-064-543 ELE	63.49	
168	10-542-530-7120	STREET LIGHTING	23723	06122018	WE ENERGIES 9230-645-243 ELE	18.00	
169	10-542-530-7200	TELEPHONE	21480	0253552855	U.S.CELLULAR ACCT 208827361	17.48	
170	10-546-530-3100	GENERAL SUPPLIES & EXPENSES	09673	053118	ITU ABSORBTECH ACCT 114296	48.65	
171	10-546-530-3100	GENERAL SUPPLIES & EXPENSES	23723	06122018	WE ENERGIES 5047-602-152 ELE	92.92	
172	10-551-530-3150	GENERAL SUPPLIES & EXP-COUNT	23644	05312018	WI DEPT OF JUSTICE ACCT L670	7.00	
173	10-552-530-3200	OFFICE SUPPLIES	03559	415702	COMPLETE OFFICE SUPPLIES	197.84	
174	10-552-530-3200	OFFICE SUPPLIES	03559	840911	COMPLETE OFFICE SUPPLIES	35.93	
175	10-552-530-3200	OFFICE SUPPLIES	03559	845520	COMPLETE OFFICE SUPPLIES	165.58	
176	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	02086	06182018	J BAUMANN BOYS BASKETBALL CA	750.00	
177	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03559	415702	COMPLETE OFFICE KIDS KLUB SU	130.75	
178	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03686	444041	COMPUTER EXPL STEAM SAMPLER	440.00	
179	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03686	444042	COMPUTER EXPL BRICKS BRICKS	240.00	
180	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03686	444043	COMPUTER EXPL CSI	200.00	
181	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68199VV	DUNNS STAFF APPAREL	781.45	
182	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68200VV	DUNNS T-BALL PURPLE T	7.95	
183	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68201VV	DUNNS T-BALL RED T	7.95	
184	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68202VV	DUNNS VOLUNTEERS DAISY T'S	99.00	
185	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68225VV	DUNNS T-BALL T'S	198.00	
186	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68286VV	DUNNS FLAG FOOTBALL CAMP T'S	257.40	
187	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68287VV	DUNNS BASKETBALL CAMP T'S	510.50	
188	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68310VV	DUNNS MINORS YOUTH BASEBALL	173.25	
189	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68313VV	DUNNS MINORS BASEBALL T'S	99.00	
190	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68314VV	DUNNS GIRLS SOFTBALL T'S	103.95	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
191	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68339VV	DUNNS POMS T'S	89.10	
192	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	07203	06192018	CASH-GTOWN REC DEPT SUPPLIES	161.23	
193	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	11466	06182018	D KLOTH BOYS BASKETBALL CAMP	125.00	
194	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	13156	06182018	S MARTIN BOYS BASKETBALL CAM	1,151.00	
195	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	13860	06202018	MUSIC ON THE MOVE KIDS KLUB	1,580.00	
196	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	16555	05312018	PRAIRIE FARMS DAIRY KIDS CLU	331.86	
197	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	18251	06182018	C REINDL BOYS BASKETBALL CAM	750.00	
198	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19077	06182018	L SANDERS PROGRM DIR TRACK&F	1,653.56	
199	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19247	2020	SEW IMPRESSED EMBROIDERY	216.00	
200	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19247	2026	SEW IMPRESSED EMBROIDERY	787.50	
201	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19247	2028	SEW IMPRESSED BASEBALL HATS	99.50	
202	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19958	DB2516753	SWANK MOTION PICTURES DVDS	293.00	
203	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	20181	06192018	S TENNIES FLAG FOOTBALL CAMP	617.25	
204	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	20327	06062018	J THOMPSON MUSIC FUN	112.00	
205	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	20327	06132018	J THOMPSON MUSIC FUN	5.60	
206	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	23118	06182018	WENDLAND LANDSCP FIRE PIT CL	18.00	
207	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	23118	06192018	WENDLAND LANDSCP GRN THUMB C	224.00	
208	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	23412	06132018	J WINFREY LEARNING TO SEW	105.00	
209	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	91963	06192018	R KRAWIEC SUPPLIES KIDS KLUB	18.10	
210	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	92754	06052018	LAKESHRE BASEBALL HLDGS18258	1,800.00	
211	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	92758	06202018	MITCHELL PARK DOMES KIDS KLU	894.00	
212	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	95579	06192018	R COOK PICKLEBALL INSTR	88.00	
213	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	95751	06122018	J MASSART TENNIS LEAGUE ENTR	150.00	
214	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	95799	06112018	N FRASER PIXIES/DUST & SPARK	500.46	
215	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	96755	18-121	TREETOP EXPLORER TREE CLIMBI	336.00	
216	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	13207	42168	MENARDS ACCT 31730252	549.99	
217	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	0428957-IN	PORT-A-JOHN HAUPT TENNIS	20.00	
218	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	92750	06112018	C NAVIN MATERIALS EAGLE SCOU	451.87	
219	10-552-530-7200	TELEPHONE	21480	0252086407	U.S.CELLULAR ACCT 211953645	122.46	
220	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	20587	22435	TOTAL LAWN CARE FERTILIZER	1,770.00	
221	10-553-530-5290	STREET TREE MAINTENANCE	10507	700203-5-18	JOURNAL SENTINEL ACCT 700203	266.67	
222	10-553-530-5290	STREET TREE MAINTENANCE	23036	39827	WACHTEL TREE CONSULTATION	3,145.00	
223	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	05290	242569	EGELHOFF PARK 3 WHEELER TORO	87.40	
224	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	05290	242580	EGELHOFF PARKS 3 WHEELER TOR	13.20	
225	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	13259	30-738144	MAP AUTOMOTIVE PARKS 79	69.48	
226	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	13259	30-738199	MAP AUTOMOTIVE PARKS 79 CRED		13.00
227	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	16518	430068592	POMP'S TIRE SVC PARKS TRAILE	340.26	
228	10-553-530-7120	POWER AND LIGHTING	23723	06122018	WE ENERGIES 6615-518-320 ELE	181.88	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
229	10-553-530-7120	POWER AND LIGHTING	23723	06122018	WE ENERGIES 7458-505-084 ELE	21.08	
230	10-553-530-7120	POWER AND LIGHTING	23723	06122018	WE ENERGIES 8229-506-083 ELE	195.55	
231	10-553-530-7200	TELEPHONE	21480	0253552855	U.S.CELLULAR ACCT 208827361	9.08	
232	10-553-570-8100	MISCELLANEOUS EQUIPMENT	13841	850	MURPHY'S EXT CONSTR SCHOEN L	6,579.04	
233	10-554-530-3800	SENIOR PROGRAM EXPENSE	06273	06192018	M FIEGEL SUPPLIES SR CTR	280.96	
234	10-554-530-3800	SENIOR PROGRAM EXPENSE	07036	06202018	K GARCIA BITE SIZE BRUNCH	218.22	
235	10-554-530-3800	SENIOR PROGRAM EXPENSE	07203	06192018	CASH-GTOWN REC SR CTR PICTUR	20.00	
236	10-554-530-3800	SENIOR PROGRAM EXPENSE	11586	06192018	KOVIA PROD BARN QUILT TRIP	1,530.00	
237	10-554-530-3800	SENIOR PROGRAM EXPENSE	18620	05262018	ROUNDY'S INC MI0339	59.39	
238	10-554-530-7200	TELEPHONE	20355	06142018	TIME WARNER ACCT 107007801	16.56	
239	10-567-530-3950	HISTORICAL SOCIETY	23723	06122018	WE ENERGIES 1452-915-544 ELE	142.88	
240	10-567-530-3950	HISTORICAL SOCIETY	23723	06122018	WE ENERGIES 1665-423-602 GAS	14.28	
241	10-567-530-3950	HISTORICAL SOCIETY	23723	06122018	WE ENERGIES 1833-325-117 ELE	57.21	
242	10-567-530-3950	HISTORICAL SOCIETY	23723	06122018	WE ENERGIES 1833-325-117 GAS	29.30	
243	10-567-530-3950	HISTORICAL SOCIETY	23723	06122018	WE ENERGIES 1836-289-832 GAS	15.43	
244	10-567-530-3950	HISTORICAL SOCIETY	23723	06122018	WE ENERGIES 5234-815-890 ELE	80.36	
245	10-567-530-3950	HISTORICAL SOCIETY	23723	06122018	WE ENERGIES 7053-131-273 ELE	35.29	
246	10-100-110-1001	GENERAL CASH US BANK			ACCOUNTS PAYABLE OFFSET		314,255.69
RECREATION FACILITY FEES FUND							
247	16-567-530-3100	FACILITY FEES EXP - VILLAGE	20355	706280901060818	TIME WARNER ACCT 706280901	99.99	
248	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	0428973-IN	PORT-A-JOHN FRIEDENFELD PARK	20.00	
249	16-100-150-1000	DUE TO / DUE FROM GENERAL FU			ACCOUNTS PAYABLE OFFSET		119.99
CAPITAL PROJECTS FUND							
250	40-541-570-8892	STORMWATER RELAY	12340	0160431-IN	LIESENER SOILS HAPPY HOLLOW	1,015.00	
251	40-541-570-8892	STORMWATER RELAY	12340	0160538-IN	LIESENER SOILS HAPPY HOLLOW	2,088.00	
252	40-541-570-8892	STORMWATER RELAY	12340	0160639-IN	LIESENER SOILS	522.00	
253	40-541-570-8892	STORMWATER RELAY	12340	0160719-IN	LIESENER SOILS	1,218.00	
254	40-541-570-8892	STORMWATER RELAY	12340	0160838-IN	LIESENER SOILS	1,008.00	
255	40-541-570-8908	DONGES BAY RD	23747	395-0000086958	WI DEPT TRANS DONGES BAY	12.69	
256	40-542-570-8520	TRUCKS	17774	NT-1816	QUALITY TRUCK EQT 480	99,805.00	
257	40-542-570-8520	TRUCKS	17774	NT-1817	QUALITY TRUCK EQT 481	99,805.00	
258	40-542-570-8810	ASPHALT PAVING	04009	743811791	DAILY REPORTER PUBL 10003688	205.13	
259	40-542-570-8810	ASPHALT PAVING	04009	743811792	DAILY REPORTER PUBL 10003688	180.71	
260	40-542-570-8810	ASPHALT PAVING	04009	743811795	DAILY REPORTER PUBL 10003688	102.56	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
CAPITAL PROJECTS FUND							
261	40-542-570-8810	ASPHALT PAVING	10507	700202-5-18	JOURNAL SENTINEL ACCT 700202	99.24	
262	40-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		206,061.33
T.I.F.#6 CAPITAL PROJECTS FUND							
263	46-571-530-4100	CONTRACTED SERVICES - LEGAL	23263	142	WESOLOWSKI GEN LEGAL	24.00	
264	46-572-530-8100	LAND PURCHASE EXPENSE	23044	06182018	WASH CTY TREAS CONVERSION CH	6,516.00	
265	46-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		6,540.00
T.I.F. #7 CAPITAL PROJECT FUND							
266	47-571-530-3100	GENERAL EXPENSES	10507	2622504750Vill-	JOURNAL SNTL 2622504750Vill	351.47	
267	47-571-530-3100	GENERAL EXPENSES	10507	700202-5-18	JOURNAL SENTINEL ACCT 700202	73.79	
268	47-571-530-4100	LEGAL EXPENSE	23263	143	WESOLOWSKI GEN LEGAL	204.00	
269	47-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		629.26
WATER UTILITY							
270	50-180-183-3420	RESERVOIRS & TOWERS	13825	0081194	MUNSON INC WELL #11	6,205.00	
271	50-711-530-6030	OP SUPPLIES - MISC EXPENSE	09673	053118	ITU ABSORBTECH ACCT 114296	102.37	
272	50-711-530-6030	OP SUPPLIES - MISC EXPENSE	20355	715401701060418	TIME WARNER ACCT 715401701	104.28	
273	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	21480	0253552855	U.S.CELLULAR ACCT 208827361	177.11	
274	50-721-530-6210	FUEL FOR POWER PRODUCTION	23816	512036	WOLF & SONS ACCT 9292-1	117.94	
275	50-721-530-6210	FUEL FOR POWER PRODUCTION	23816	512037	WOLF & SONS ACCT 9292-1	201.07	
276	50-721-530-6210	FUEL FOR POWER PRODUCTION	23816	512038	WOLF & SONS ACCT 9292-1	246.15	
277	50-721-530-6220	ELECTRICAL EXPENSE	23723	06122018	WE ENERGIES 5235-403-867 ELE	4,384.53	
278	50-721-530-6220	ELECTRICAL EXPENSE	23723	06122018	WE ENERGIES 5235-403-867 GAS	73.84	
279	50-721-530-6220	ELECTRICAL EXPENSE	23723	06122018	WE ENERGIES 6651-113-901 ELE	1,335.21	
280	50-722-530-6300	MAINT SUPPLIES SUP & ENG	23085	31187	WAREHOUSE EQT SUPPLIES	190.82	
281	50-722-530-6320	MAINT SUPPLIES POWER PROD EQ	10004	W45493	JFTCO INC WELL 7	282.76	
282	50-722-530-6330	MAINT SUPPLIES - PUMPING EQU	03703	403924	CONTROL SERVICE WELL PUMP #4	419.95	
283	50-731-530-6400	OP SUPPLIES SUP AND ENG	03760	502X03035500	CULLIGAN ACCT 502-10183374-2	33.25	
284	50-731-530-6400	OP SUPPLIES SUP AND ENG	08021	10988807	HACH CO SUPPLIES	945.97	
285	50-731-530-6420	OPERATION EXPENSE	14723	335097	NORTHERN LAKE SVC BACTERIA	90.00	
286	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	23454	55514	WILLIAM/REID LTD HOSE #3 & #	615.83	
287	50-741-530-6620	TRANSMISSION & DIST LINES EX	10507	700203-5-18	JOURNAL SENTINEL ACCT 700203	278.25	
288	50-742-530-6710	MAINT OF STRUCTURES & IMP	18783	123293	RUEKERT & MIELKE WTR DIST SY	3,341.00	
289	50-742-530-6730	MAINT OF TRANS & DIST MAINS	13825	0081192	MUNSON INC WATERMAIN BREAK	3,397.00	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
WATER UTILITY							
290	50-742-530-6730	MAINT OF TRANS & DIST MAINS	21391	587609	USA BLUEBOOK 859536 SUPPLIES	159.43	
291	50-742-530-6730	MAINT OF TRANS & DIST MAINS	21391	588014	USA BLUEBOOK 859536 CREDIT		147.95
292	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06036	WIMI643725	FASTENAL CO HWY STOCK	520.70	
293	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06252	0245838	FERGUSON WATERWKS MATERIALS	417.70	
294	50-751-530-9030	SUPPLIES RECORDS AND COLLEC	08074	XT00006451	HARRIS COMPUTER ADD HISTORY	600.00	
295	50-761-530-9220	LEGISLATIVE EXPENSE	26019	06182018	A ZABEL MONTHLY EXPENSE JUNE	10.00	
296	50-761-530-9300	MIS GENERAL EXPENSES	06715	00003425-00	FROEDTERT HEALTH DOT SCREEN	50.00	
297	50-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		24,152.21
SEWER UTILITY							
298	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	19319	137174	R.A.SMITH INTERCEPTR SSA STU	6,008.00	
299	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	19319	137179	R.A.SMITH WRENWOOD LFT STN	7,306.00	
300	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	19319	137180	R.A.SMITH WRENWOOD LFT STN	6,595.00	
301	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06122018	WE ENERGIES 0403-205-434 ELE	472.53	
302	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06122018	WE ENERGIES 0890-433-824 ELE	139.35	
303	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06122018	WE ENERGIES 3225-601-948 GAS	25.91	
304	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06122018	WE ENERGIES 3856-019-016 ELE	310.69	
305	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06122018	WE ENERGIES 7066-518-364 ELE	2,078.04	
306	60-820-530-8271	OTHER OPERATING SUPPLIES & E	20355	715401701060418	TIME WARNER ACCT 715401701	104.28	
307	60-830-530-8313	COLLECTION SYSTEM MATERIALS	01037	31513	ADAPTOR INC QUICK MIX	206.00	
308	60-830-530-8313	COLLECTION SYSTEM MATERIALS	01037	31553	ADAPTOR INC QUICK MIX	206.00	
309	60-830-530-8343	GENERAL PLANT MATERIALS & EX	06715	00003425-00	FROEDTERT HEALTH DOT SCREEN	149.00	
310	60-830-530-8343	GENERAL PLANT MATERIALS & EX	09673	053118	ITU ABSORBTECH ACCT 114296	48.65	
311	60-850-530-8511	OFFICE POWER-PLANT	23723	06122018	WE ENERGIES 2066-279-232 ELE	21.08	
312	60-850-530-8512	LEGISLATIVE MONTHLY EXPENSE	26019	06182018	A ZABEL MONTHLY EXPENSE JUNE	10.00	
313	60-850-530-8517	TELEPHONE	21480	0253552855	U.S.CELLULAR ACCT 208827361	177.11	
314	60-850-530-8580	GAS & OIL	23816	512039	WOLF & SONS ACCT 9292-1	746.02	
315	60-850-530-8580	GAS & OIL	23816	512040	WOLF & SONS ACCT 9292-1	566.80	
316	60-850-530-8580	GAS & OIL	23816	512041	WOLF & SONS ACCT 9292-1	121.47	
317	60-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		25,291.93
INTERFUND SUMMARY							
318	10-100-150-1600	DUE FROM/TO FACILTY FEE FD			ACCTS PAYABLE INTERFUND OFFS	119.99	
319	10-100-150-4000	DUE FROM/TO CAPITAL PROJ FUN			ACCTS PAYABLE INTERFUND OFFS	206,061.33	
320	10-100-150-4600	DUE FROM/TO TIF #6 FUND			ACCTS PAYABLE INTERFUND OFFS	6,540.00	
321	10-100-150-4700	DUE FROM/TO TIF #7 CAPITAL			ACCTS PAYABLE INTERFUND OFFS	629.26	

JOURNAL DATE: 06/25/18 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
322	10-100-150-5000	DUE FROM/TO WATER UTILITY			ACCTS PAYABLE INTERFUND OFFS	24,152.21	
323	10-100-150-6000	DUE FROM/TO SEWER UTILITY			ACCTS PAYABLE INTERFUND OFFS	25,291.93	
324	10-100-110-1001	GENERAL CASH US BANK			ACCTS PAYABLE INTERFUND OFFS		262,794.72
					TOTALS:	840,006.08	840,006.08

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	01024	07022018	AARP REFUND	57.36	
02	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	21412	07022018	UMR REFUND	387.26	
03	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	92660	07022018	UNITED HEALTHCARE REFUND	678.96	
04	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	92773	07022018	UPMC HEALTH PLAN REFUND	123.28	
05	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	92774	07022018	T ADAMOV REFUND	150.00	
06	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	06595	57258	FOTH INFRASTRUCTURE TID #8	3,649.00	
07	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	92768	06272018	D GUTBROD RTN OCCUPANCY BND	20,000.00	
08	10-100-150-7000	DUE FROM/TO VILLAGE HEALTH P	04223	06282018	DEPT OF TREAS PCORI FEE 2017	630.96	
09	10-100-150-7000	DUE FROM/TO VILLAGE HEALTH P	15650	669183	OPTUM RX CLAIM COST	10,231.00	
10	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	03559	848434	COMPLETE OFFICE SUPPLIES	109.40	
11	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	03559	849224	COMPLETE OFFICE SUPPLIES	72.70	
12	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	15504	AR58923	OFFICE COPYING EQT 9822-01	252.40	
13	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	15504	AR58924	OFFICE COPYING EQT 9823-01	28.96	
14	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	15504	AR58925	OFFICE COPYING EQT 9824-01	48.56	
15	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	15504	AR58926	OFFICE COPYING EQT 9825-01	122.37	
16	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	07052018	SECURIAN FIN SPOUSE&DEPEND	145.25	
17	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	07052018	SECURIAN FIN LIFE INS ADDL L	516.40	
18	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	07052018	SECURIAN FIN LIFE INS SUPPLM	601.44	
19	10-200-210-5330	HEALTH INSURANCE DEDUCTION	07212	07052018	VLG GTOWN HLTH EMPL SHR JULY	15,338.72	
20	10-200-260-8000	PARK & RECREATION DEFERRED R	92761	263494	P NEUBERGER REC REFUND	111.00	
21	10-200-260-8000	PARK & RECREATION DEFERRED R	92762	263472	J MAGNUSON REC REFUND	77.00	
22	10-200-260-8000	PARK & RECREATION DEFERRED R	92763	263476	A KUEHMICHEL REC REFUND	38.50	
23	10-200-260-8000	PARK & RECREATION DEFERRED R	92764	263719	K STEPHAN REC REFUND	22.00	
24	10-200-260-8000	PARK & RECREATION DEFERRED R	92765	263759	P LANDECK REC REFUND	70.00	
25	10-440-449-4140	PLAN COMMISSION REVIEW FEES	92766	06272018	CYNTERGY REFND OVRPYMNT SIGN	200.00	
26	10-460-467-7315	WPRA TICKET SALES	23823	07092018	WPRA SIX FLAGS WPRA WEEK	3,187.50	
27	10-480-489-9900	MISCELLANEOUS REVENUES	05652	06302018	EQUALRIGHTS CHILD LABOR PERM	120.00	
28	10-511-530-7910	MEDIA COMMUNICATIONS	08606	07052018	D HUMMEL VIDEOTAPING	365.00	
29	10-511-530-7910	MEDIA COMMUNICATIONS	08607	07052018	J HUMMEL VIDEOTAPING	40.00	
30	10-511-530-7910	MEDIA COMMUNICATIONS	08608	07052018	M HUMMEL VIDEOTAPING	40.00	
31	10-511-530-7910	MEDIA COMMUNICATIONS	26850	07052018	P ZWACK VIDEOTAPING	525.00	
32	10-512-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH ADM JULY	947.92	
33	10-512-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL ADM JULY	63.83	
34	10-512-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	20.09	
35	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	11230	07012018	KETTLE MORAINE YMCA WELLNESS	51.00	
36	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	25036	8683JUNE	YMCA OF METRO MILW WELLNESS	17.00	
37	10-512-530-7200	TELEPHONE	20355	107056801062618	TIME WARNER ACCT 107056801	8.33	
38	10-512-530-7200	TELEPHONE	21480	0254456901	U.S.CELLULAR ACCT 208905708	51.11	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
39	10-512-530-7700	TRAINING & SEMINARS	05450	06272018	US BANK PAYPAL WISPOLFORUM	56.25	
40	10-513-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH CLERK JULY	2,591.67	
41	10-513-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL CLERK JULY	179.75	
42	10-513-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	24.91	
43	10-513-530-3100	GENERAL SUPPLIES & EXPENSES	05450	06272018	US BANK AMAZON 6/1 TONER	136.89	
44	10-513-530-3200	OFFICE SUPPLIES	05450	06272018	US BANK MS OFFICE VGTVH3	42.24	
45	10-513-530-3200	OFFICE SUPPLIES	05450	06272018	US BANK AMAZON SCHOOL GLUE	8.81	
46	10-513-530-3950	ELECTION SUPPLIES & EXPENSES	05450	06272018	US BANK AMAZON FELT TIP PENS	14.14	
47	10-513-530-3950	ELECTION SUPPLIES & EXPENSES	05450	06272018	US BANK AMAZON FELT TIP PENS	70.70	
48	10-513-530-7200	TELEPHONE	20355	107056801062618	TIME WARNER ACCT 107056801	20.83	
49	10-513-530-7700	TRAINING & SEMINARS	05450	06272018	US BANK PAYPAL WISPOLFORUM	112.50	
50	10-514-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH TREAS JULY	2,243.75	
51	10-514-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL TREAS JULY	153.75	
52	10-514-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	53.87	
53	10-514-530-3200	OFFICE SUPPLIES	05450	06272018	US BANK ADOBE PRO KIM R	113.97	
54	10-514-530-7200	TELEPHONE	20355	107056801062618	TIME WARNER ACCT 107056801	18.33	
55	10-515-530-4400	CONTRACTED SERVICES	01717	135076	ASSOCIATED APPRAISAL SERVICE	7,083.33	
56	10-517-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH DATA PROC JUL	583.33	
57	10-517-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL DATA PROC JU	39.33	
58	10-517-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	11.98	
59	10-517-530-5400	EQUIPMENT REPAIR & MAINTENAN	05450	06272018	US BANK AMAZON SURGE PROTCTR	18.58	
60	10-517-530-7200	TELEPHONE	20355	107056801062618	TIME WARNER ACCT 107056801	7.50	
61	10-518-530-3100	GENERAL SUPPLIES AND EXPENSE	19660	12556811 062818	STANDARD COFFEE SUPPLIES	95.52	
62	10-518-530-3200	OFFICE SUPPLIES	03559	848434	COMPLETE OFFICE SUPPLIES	15.08	
63	10-518-530-3200	OFFICE SUPPLIES	03559	849224	COMPLETE OFFICE SUPPLIES	7.98	
64	10-518-530-7100	HEAT, LIGHT, & POWER	07213	06112018	VLG GTOWN 27299303 WATER	94.48	
65	10-518-530-7100	HEAT, LIGHT, & POWER	07213	06112018	VLG GTOWN 27299303 SEWER	240.28	
66	10-518-530-7100	HEAT, LIGHT, & POWER	07213	06112018	VLG GTOWN 27299303 FIRE PRO	130.00	
67	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06222018	WE ENERGIES 1201-246-185 GAS	11.58	
68	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06222018	WE ENERGIES 2837-673-759 GAS	60.12	
69	10-518-530-7200	TELEPHONE	01789	2622538270	AT&T ACCT 262 253-8270 500 6	1,263.78	
70	10-518-530-7200	TELEPHONE	01789	2626772177	AT&T ACCT 262 677-2177-299 2	97.90	
71	10-518-530-7200	TELEPHONE	01789	262R531234	AT&T ACCT 262 R53-1234 123 2	587.01	
72	10-519-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH BLDG&GRN JULY	1,955.42	
73	10-519-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL BLDG&GRN JUL	179.83	
74	10-519-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	56.84	
75	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	20355	702685501062818	TIME WARNER ACCT 702685501	90.50	
76	10-519-530-3500	CUSTODIAL SUPPLIES	09673	06302018	ITU ABSORBTECH ACCT 114297	30.59	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
77	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	02087	P2888355	BATTERIES PLS	95.70	
78	10-519-530-5215	MAINT & REPAIR - WOLF/BAST	10043	7002	JM REMODELING WOLF HAUS REPA	34,000.00	
79	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	07579	10102	GOSCHEY MECH P.D. DISPATCH	832.18	
80	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	10007	2078	JB'S JANITORIAL BURNISH FLOO	100.00	
81	10-519-530-5222	MAINT & REPAIR - FIRE STATIO	10007	2078	JB'S JANITORIAL BURNISH FLOO	150.00	
82	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	10007	2078	JB'S JANITORIAL BURNISH FLOO	50.00	
83	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	10007	2078	JB'S JANITORIAL BURNISH FLOO	50.00	
84	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	13207	42922	MENARDS ACCT 31730252	22.08	
85	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	13207	43067	MENARDS ACCT 31730252	4.28	
86	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	14214	07012018	NEU'S BLDG CTR ACCT 23009	0.58	
87	10-519-530-5400	EQUIPMENT REPAIR & MAINTENAN	13205	K837196	MEQUON VACUUM REPAIR	78.90	
88	10-519-530-7150	HEAT, LIGHT, POWER-FIRE CO B	23723	06222018	WE ENERGIES 9001-628-234 GAS	19.29	
89	10-519-530-7150	HEAT, LIGHT, POWER-FIRE CO B	23723	06262018	WE ENERGIES 8432-745-632 ELE	63.75	
90	10-521-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH POLICE JULY	41,402.08	
91	10-521-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL POLICE JULY	2,923.58	
92	10-521-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	397.82	
93	10-521-530-3200	OFFICE SUPPLIES	05450	06272018	US BANK MS OFFICE GTPD4	105.59	
94	10-521-530-3810	UNIFORM ALLOWANCE	05450	06272018	US BANK J G UNIFORMS B BALL	165.47	
95	10-521-530-3810	UNIFORM ALLOWANCE	05450	06272018	US BANK J G UNIFORMS P SCHMI	165.47	
96	10-521-530-3850	INVESIGATIVE SUPPLIES	07170	256742	GENERAL COMM SCOUT ALARM	169.50	
97	10-521-530-5420	RADAR MAINTENANCE	20030	6764	TACTICAL SOLUTIONS RADAR MAI	648.00	
98	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	02594	314566	GORDIE BOUCHER SQD 19	264.60	
99	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	02594	314583	GORDIE BOUCHER SQD 19	5.72	
100	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	02594	445007C	GORDIE BOUCHER SQD 13	224.19	
101	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	14018	06282018	FALLS AUTO PARTS ACCT 4040	183.71	
102	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	14214	07012018	NEU'S BLDG CTR ACCT 23009	76.65	
103	10-521-530-7100	HEAT, LIGHT, & POWER	23723	06262018	WE ENERGIES 6209-883-149 ELE	403.42	
104	10-521-530-7100	HEAT, LIGHT, & POWER	23723	06262018	WE ENERGIES 6209-883-149 GAS	59.87	
105	10-521-530-7100	HEAT, LIGHT, & POWER	23723	06262018	WE ENERGIES 7815-126-541 GAS	17.19	
106	10-521-530-7110	WATER & SEWER	07213	06112018	VLG GTOWN 27299301 WATER	83.49	
107	10-521-530-7110	WATER & SEWER	07213	06112018	VLG GTOWN 27299301 SEWER	248.92	
108	10-521-530-7110	WATER & SEWER	07213	06112018	VLG GTOWN 27299302 WATER	24.43	
109	10-521-530-7110	WATER & SEWER	07213	06112018	VLG GTOWN 27299302 SEWER	74.57	
110	10-521-530-7200	TELEPHONE	01789	2622501553	AT&T ACCT 262 250-1553 423 0	19.39	
111	10-521-530-7200	TELEPHONE	01789	2622501553	AT&T ACCT 262 250-1553 423 0	19.39	
112	10-521-530-7210	COMMUNICATION	20355	702686401070118	TIME WARNER ACCT 702686401	1,244.98	
113	10-521-530-7700	TRAINING	05450	06272018	US BANK PAYPAL WISPOLFORUM	112.50	
114	10-521-530-7700	TRAINING	19822	I1319032	STREICHER'S SUPPLIES	105.95	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
115	10-521-530-7700	TRAINING	23068	S0669609	WCTC TRAINING LAUX	17.72	
116	10-521-530-7700	TRAINING	92772	1444-7	KEBCOR.COM TRAINING	200.00	
117	10-521-530-7800	TRAVEL	05450	06272018	US BANK WINGATE APPLETON OLS	164.00	
118	10-521-530-7800	TRAVEL	05450	06272018	US BANK COMFORT SUITES MARTE	82.00	
119	10-521-530-7800	TRAVEL	05450	06272018	US BANK WINGATE APPLETON	69.70	
120	10-521-530-7800	TRAVEL	05450	06272018	US BANK WINGATE APPLETON PIE	94.30	
121	10-521-570-8100	MISCELLANEOUS EQUIPMENT	05897	06262018	EWALD AUTO 2 2018 FORD SUV P	57,920.00	
122	10-522-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH FIRE JULY	5,508.33	
123	10-522-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL FIRE JULY	417.00	
124	10-522-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	96.14	
125	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	05450	06272018	US BANK OTC BRANDS TOOTSIE R	119.99	
126	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	05450	06272018	US BANK DOJ EPAY RECORDS	7.00	
127	10-522-530-3300	COPY MACHINE	09457	1143896	IMPACT ACQUISITIONS COPY MAC	4.64	
128	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	01593	9077317066	AIRGAS USA OXYGEN	82.55	
129	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	02562	82900249	BOUND TREE MEDICAL SUPPLIES	717.63	
130	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	02562	82901633	BOUND TREE MEDICAL SUPPLIES	255.48	
131	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	05450	06272018	US BANK FAXAGE 6/2 FIRE DEPT	29.95	
132	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	19792	4007927182	STERICYCLE INC SUPPLIES	67.05	
133	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	02205	98923	BENDLIN FIRE EQT SUPPLIES	608.65	
134	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	07253	000363	GTWN ACE HDWE SUPPLIES	163.96	
135	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	14214	07012018	NEU'S BLDG CTR ACCT 23009	8.67	
136	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	05450	06272018	US BANK BD ENGINE BRAKE 6/4	100.99	
137	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	14018	06282018	FALLS AUTO PARTS ACCT 4040	98.27	
138	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	18219	I18-19563	RELIANT FIRE APPARATUS SWITC	307.44	
139	10-522-530-7100	HEAT, LIGHT, POWER-STATION	23723	06222018	WE ENERGIES 4477-134-548 GAS	26.48	
140	10-522-530-7100	HEAT, LIGHT, POWER-STATION	23723	06262018	WE ENERGIES 2481-365-817 ELE	492.04	
141	10-522-530-7111	HEAT, LIGHT & POWER - SVA	23723	06222018	WE ENERGIES 3080-583-163 ELE	107.36	
142	10-522-530-7111	HEAT, LIGHT & POWER - SVA	23723	06222018	WE ENERGIES 3080-583-163 GAS	13.25	
143	10-522-530-7120	WATER & SEWER	07213	06112018	VLG GTOWN 213973 WATER	110.35	
144	10-522-530-7120	WATER & SEWER	07213	06112018	VLG GTOWN 213973 SEWER	296.20	
145	10-522-530-7120	WATER & SEWER	07213	06112018	VLG GTOWN 213973 FIRE PRO	130.00	
146	10-522-530-7120	WATER & SEWER	07213	06112018	VLG GTOWN 221983 WATER	78.29	
147	10-522-530-7120	WATER & SEWER	07213	06112018	VLG GTOWN 221983 SEWER	175.23	
148	10-522-530-7121	WATER & SEWER - SVA	07213	06112018	VLG GTOWN 21397301 WATER	22.14	
149	10-522-530-7121	WATER & SEWER - SVA	07213	06112018	VLG GTOWN 21397301 SEWER	65.93	
150	10-522-530-7121	WATER & SEWER - SVA	07213	06112018	VLG GTOWN 21397301 FIRE PRO	65.00	
151	10-522-530-7200	TELEPHONE	22346	9809118121	VERIZON ACCT 342038539-00001	598.24	
152	10-523-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH EMERG GOV JUL	72.92	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
153	10-523-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL EMERG GOV JU	4.92	
154	10-523-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	1.34	
155	10-524-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH INSPEC JULY	2,316.67	
156	10-524-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL INSPEC JULY	158.67	
157	10-524-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	66.56	
158	10-524-530-7200	TELEPHONE	20355	107056801062618	TIME WARNER ACCT 107056801	20.83	
159	10-541-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH DPW ADM JULY	1,162.50	
160	10-541-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL DPW ADM JULY	147.75	
161	10-541-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	50.48	
162	10-541-530-3200	OFFICE SUPPLIES	03559	851069	COMPLETE OFFICE SUPPLIES	33.60	
163	10-541-530-4300	CONTRACTED SERVICE-ENGINEERI	08085	1218640	HARWOOD ENG PD EVIDENCE STOR	3,375.00	
164	10-541-530-5500	VEHICLE REPAIR & MAINTENANCE	14018	06282018	FALLS AUTO PARTS ACCT 4040	21.91	
165	10-541-530-7200	TELEPHONE	20355	107056801062618	TIME WARNER ACCT 107056801	22.50	
166	10-541-530-7200	TELEPHONE	21480	0254456901	U.S.CELLULAR ACCT 208905708	43.89	
167	10-541-530-7700	TRAINING & SEMINARS	05450	06272018	US BANK WISPOLFORUM	56.25	
168	10-541-530-7700	TRAINING & SEMINARS	05450	06272018	US BANK DSPS E SERVICE 6/13	1.64	
169	10-541-530-7700	TRAINING & SEMINARS	05450	06272018	US BANK WI DSPS LICENSE RENE	82.00	
170	10-542-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH HWY JULY	15,647.92	
171	10-542-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL HWY JULY	1,116.83	
172	10-542-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	196.75	
173	10-542-530-3100	GENERAL SUPPLIES & EXPENSES	20355	702685501062818	TIME WARNER ACCT 702685501	90.49	
174	10-542-530-3200	BEAUTIFICATION/OTHER SUPPLIE	03800	7324	CUSTOM GRWN GREENHS PLANTS	1,711.00	
175	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	01593	9076944342	AIRGAS USA HWY STOCK	308.56	
176	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	01593	9076991705	AIRGAS USA GLASSES/VESTS	312.67	
177	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	01593	9076991706	AIRGAS USA HWY STOCK	69.04	
178	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	06036	WIMI643867	FASTENAL CO HWY STOCK	89.94	
179	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13207	42645	MENARDS ACCT 31730252	34.90	
180	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13207	42663	MENARDS ACCT 31730252	7.96	
181	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	14214	07012018	NEU'S BLDG CTR ACCT 23009	425.63	
182	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	18620	06232018	ROUNDY'S INC MI0339	291.34	
183	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06222018	WE ENERGIES 8693-174-308 ELE	16.39	
184	10-542-530-3700	GAS & OIL	23816	713328	WOLF & SONS ACCT 9292-2	1,978.23	
185	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	05450	06272018	US BANK AMAZON MKTPLC PART	7.88	
186	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	05450	06272018	US BANK PETERBILT 5/30	184.98	
187	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	05450	06272018	US BANK PETERBILT 5/31	369.59	
188	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	05450	06272018	US BANK AMAZON 6/12	31.05	
189	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	07599	9817528590	GRAINGER PARKS 3 WHLR TORO	19.26	
190	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13019	225040	MIDWEST METAL HWY STOCK	37.07	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
191	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13041	5281700024	MACHINE SERVICE HWY 431 CABL	96.98	
192	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	14018	06282018	FALLS AUTO PARTS ACCT 4040	446.01	
193	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	14213	06302018	NEU'S SUPPLY LINE ACCT 23009	40.68	
194	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	14214	07012018	NEU'S BLDG CTR ACCT 23009	105.92	
195	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	18420	V80587-001	RITTER TECHNOLOGY HWY 466	759.42	
196	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	19304	SS075432	SHERWIN IND HWY ROUTER 33	994.10	
197	10-542-530-7120	STREET LIGHTING	05450	06272018	US BANK MOUSER ELECTRONICS	13.88	
198	10-542-530-7120	STREET LIGHTING	06036	WIMI643849	FASTENAL CO HWY STOCK	65.30	
199	10-542-530-7120	STREET LIGHTING	15680	8157	OUTDOOR LIGHTING REPL FOOTIN	3,710.00	
200	10-542-530-7120	STREET LIGHTING	23723	06222018	WE ENERGIES 0875-989-638 ELE	16.25	
201	10-542-530-7120	STREET LIGHTING	23723	06222018	WE ENERGIES 3434-935-844 ELE	91.31	
202	10-542-530-7120	STREET LIGHTING	23723	06222018	WE ENERGIES 3452-194-270 ELE	8,509.94	
203	10-542-530-7120	STREET LIGHTING	23723	06222018	WE ENERGIES 4485-693-976 ELE	17.99	
204	10-542-530-7120	STREET LIGHTING	23723	06222018	WE ENERGIES 6657-935-214 ELE	106.97	
205	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 1006-722-962 ELE	64.57	
206	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 1023-266-150 ELE	66.47	
207	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 1225-522-762 ELE	361.61	
208	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 1482-970-384 ELE	46.49	
209	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 1644-164-537 ELE	48.64	
210	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 2816-356-842 ELE	56.57	
211	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 3845-024-172 ELE	178.28	
212	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 4259-114-204 ELE	35.67	
213	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 4635-128-982 ELE	42.49	
214	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 4894-582-644 ELE	44.76	
215	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 6839-228-872 ELE	17.33	
216	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 8230-499-231 ELE	40.88	
217	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 8688-223-349 ELE	20.81	
218	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 9426-745-216 ELE	52.83	
219	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 9427-946-913 ELE	17.33	
220	10-542-530-7120	STREET LIGHTING	23723	06262018	WE ENERGIES 9433-788-794 ELE	27.11	
221	10-542-530-7120	STREET LIGHTING	23723	07022018	WE ENERGIES 0474-077-462 ELE	48.23	
222	10-542-530-7120	STREET LIGHTING	23723	07022018	WE ENERGIES 6447-393-013 ELE	54.26	
223	10-542-530-7200	TELEPHONE	21480	0254456901	U.S.CELLULAR ACCT 208905708	145.50	
224	10-542-530-7950	SOLID WASTE CONTRACT	05937	06162018	EXPRESS NEWS ADS	162.50	
225	10-542-530-7950	SOLID WASTE CONTRACT	23173	6229707-2275-8	WASTE MGMT ID 5-83359-33006	49,524.50	
226	10-542-570-8100	MISCELLANEOUS EQUIPMENT	93194	1000014576	WE ENERGIES CTY LINE & APPLE	537.76	
227	10-546-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH RECYCL JULY	393.75	
228	10-546-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL RECYCL JULY	43.25	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
229	10-546-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	7.92	
230	10-546-530-4810	CURBSIDE PICKUP	23173	6229707-2275-8	WASTE MGMT ID 5-83359-33006	27,698.76	
231	10-551-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH LIBRARY JULY	6,400.00	
232	10-551-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL LIBRARY JULY	433.75	
233	10-551-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	88.24	
234	10-551-530-3200	OFFICE SUPPLIES	03559	324230	COMPLETE OFFICE SUPPLIES	319.62	
235	10-551-530-3200	OFFICE SUPPLIES	03559	325219	COMPLETE OFFICE SUPPLIES	19.39	
236	10-551-530-3200	OFFICE SUPPLIES	03559	326572	COMPLETE OFFICE CREDIT		66.66
237	10-551-530-3600	BOOKS	02123	2033739570	BAKER & TAYLOR BOOKS	461.56	
238	10-551-530-3600	BOOKS	02123	2033754127	BAKER & TAYLOR BOOKS	445.26	
239	10-551-530-3600	BOOKS	02123	2033770935	BAKER & TAYLOR BOOKS	231.42	
240	10-551-530-3600	BOOKS	02123	2033777617	BAKER & TAYLOR BOOKS	234.25	
241	10-551-530-3600	BOOKS	02123	2033778549	BAKER & TAYLOR BOOKS	360.10	
242	10-551-530-3600	BOOKS	02123	2033779734	BAKER & TAYLOR BOOKS	246.36	
243	10-551-530-3600	BOOKS	02123	2033791034	BAKER & TAYLOR BOOKS	704.82	
244	10-551-530-3600	BOOKS	02123	2033805483	BAKER & TAYLOR BOOKS	443.27	
245	10-551-530-3600	BOOKS	02123	2033806879	BAKER & TAYLOR BOOKS	138.31	
246	10-551-530-3600	BOOKS	03209	1587068	CENTER POINT LARGE PRINT BOO	110.23	
247	10-551-530-3600	BOOKS	09528	34727280	INGRAM LIBRARY SVCS BOOKS	14.49	
248	10-551-530-3600	BOOKS	09528	34734391	INGRAM LIBRARY SVCS BOOKS	277.88	
249	10-551-530-3600	BOOKS	09528	34886533	INGRAM LIBRARY SVCS BOOKS	29.92	
250	10-551-530-3600	BOOKS	09528	34938302	INGRAM LIBRARY SVCS CREDIT		23.14
251	10-551-530-3600	BOOKS	09528	34946589	INGRAM LIBRARY SVCS BOOKS	241.95	
252	10-551-530-3600	BOOKS	09528	34979035	INGRAM LIBRARY SVCS BOOKS	16.24	
253	10-551-530-3600	BOOKS	09528	35001590	INGRAM LIBRARY SVCS CREDIT		8.05
254	10-551-530-3600	BOOKS	09528	35039630	INGRAM LIBRARY SVCS BOOKS	315.98	
255	10-551-530-3600	BOOKS	09528	35099979	INGRAM LIBRARY SVCS BOOKS	72.01	
256	10-551-530-3600	BOOKS	09528	35152959	INGRAM LIBRARY SVCS BOOKS	15.66	
257	10-551-530-3600	BOOKS	13153	1330	MARIS ASSOCIATES BOOKS	182.38	
258	10-551-530-3620	BOOK PROCESSING	04202	6381826	DEMCO SUPPLIES	52.15	
259	10-551-530-3625	BOOK PROCESSING-COUNTY SYSTE	04202	6394960	DEMCO SUPPLIES	2,581.51	
260	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	06292	400377	FILM IDEAS INC DVDS	172.89	
261	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	06293	256632	FINDAWAY WORLD AUDIO BOOKS	53.99	
262	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	34685373	INGRAM LIBRARY SVCS BOOKS	98.95	
263	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	34712149	INGRAM LIBRARY SVCS BOOKS	108.03	
264	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	34801176	INGRAM LIBRARY SVCS BOOKS	131.96	
265	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	34930280	INGRAM LIBRARY SVCS BOOKS	189.71	
266	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	34959774	INGRAM LIBRARY SVCS BOOKS	112.03	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
267	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	34969241	INGRAM LIBRARY SVCS BOOKS	21.99	
268	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	35061813	INGRAM LIBRARY SVCS BOOKS	38.48	
269	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	35119355	INGRAM LIBRARY SVCS BOOKS	68.73	
270	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	09528	35152958	INGRAM LIBRARY SVCS BOOKS	24.75	
271	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	12655	05312018	C LLOYD DVDS	51.89	
272	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	12655	06182018	C LLOYD SUPPLIES/MTG	103.80	
273	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	13414	96114188	MIDWEST TAPE DVDS	24.99	
274	10-551-530-3645	AUDIO VISUAL-COUNTY SYSTEM	19072	06102018	SYNCB/AMAZON60457 8781 04049	907.42	
275	10-551-530-3660	COMPUTER SERVICE	05450	06272018	US BANK AMAZON 6/4 LIBRARY	169.33	
276	10-551-530-3660	COMPUTER SERVICE	05450	06272018	US BANK AMAZON LIBRARAY BOOK	39.86	
277	10-551-530-3660	COMPUTER SERVICE	05450	06272018	US BANK AMAZON LIBRARY 6/21	148.26	
278	10-551-530-3660	COMPUTER SERVICE	05450	06272018	US BANK AMAZON LIBRARY SUPPL	118.46	
279	10-551-530-3660	COMPUTER SERVICE	05450	06272018	US BANK AMAZON CASH BOX 6/23	17.74	
280	10-551-530-3660	COMPUTER SERVICE	05450	06272018	US BANK AMAZON LIBRARY TABLE	46.80	
281	10-551-530-3660	COMPUTER SERVICE	05450	06272018	US BANK AMAZON LIBRARY POPCO	135.88	
282	10-551-530-3660	COMPUTER SERVICE	07193	9350	GTWN CHAMBR COMMERCE GOLF OU	520.00	
283	10-551-530-3660	COMPUTER SERVICE	08456	06262018	S HILDEBRAND SUPPLIES	52.25	
284	10-551-530-3660	COMPUTER SERVICE	12358	6012	LIBRARY FURNITURE SHELVING	1,296.00	
285	10-551-530-3660	COMPUTER SERVICE	15624	690133853-01	ORIENTAL TRADING CO SUPPLIES	353.30	
286	10-551-530-3660	COMPUTER SERVICE	15624	690367538-01	ORIENTAL TRADING CO SUPPLIES	528.24	
287	10-551-530-3660	COMPUTER SERVICE	19360	062718	T SMITH SUPPLIES	385.37	
288	10-551-530-3660	COMPUTER SERVICE	91997	062718	S SIEBERS SUPPLIES	78.70	
289	10-551-530-3660	COMPUTER SERVICE	92769	1	HEALING PLACE FARM PRESENTAT	125.00	
290	10-551-530-3660	COMPUTER SERVICE	92770	06212018	SPICE HOUSE PRESENTATION	150.00	
291	10-551-530-3665	COMPUTER SERVICE - COUNTY	04374	505-0000028278	DEPT OF ADMIN TEACH SVCS	600.00	
292	10-551-530-3665	COMPUTER SERVICE - COUNTY	07572	IN12293959	GORDON FLESCH 14D427 LIBRARY	287.46	
293	10-551-530-3665	COMPUTER SERVICE - COUNTY	07573	I00446456	GFC LEASING 411836 LIBRARY	374.95	
294	10-551-530-3665	COMPUTER SERVICE - COUNTY	20355	702334901062018	TIME WARNER ACCT 702334901	144.94	
295	10-551-530-5400	EQUIPMENT MAINTENANCE	12655	06182018	C LLOYD GTWN SELF STORAGE	160.00	
296	10-551-530-5400	EQUIPMENT MAINTENANCE	12655	061818	C LLOYD SUPPLIES	219.98	
297	10-551-530-5410	EQUIPMENT MAINT-COUNTY SYSTE	16382	1007636002	PITNEY BOWES ACCT 0010451673	117.00	
298	10-551-530-7100	UTILITIES	07213	06112018	VLG GTOWN 27299304 WATER	110.97	
299	10-551-530-7100	UTILITIES	07213	06112018	VLG GTOWN 27299304 SEWER	352.61	
300	10-551-530-7100	UTILITIES	07213	06112018	VLG GTOWN 27299304 FIRE PRO	220.00	
301	10-551-530-7250	OUTREACH - COUNTY	18029	06252018	L RATZMANN TRAVEL	42.51	
302	10-551-530-7250	OUTREACH - COUNTY	19360	06272018	T SMITH TRAVEL	125.36	
303	10-551-530-7250	OUTREACH - COUNTY	91997	06272018	S SIEBERS SUPPLIES	14.17	
304	10-551-530-7250	OUTREACH - COUNTY	92771	06272018	A SCHULZ ACTION IN JACKSON	10.90	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
305	10-551-530-7700	TRAINING & SEMINARS	05450	06272018	US BANK WISPOLFORUM	56.25	
306	10-552-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH REC JULY	7,533.33	
307	10-552-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL REC JULY	515.25	
308	10-552-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	90.56	
309	10-552-530-3200	OFFICE SUPPLIES	03559	849222	COMPLETE OFFICE SUPPLIES	39.99	
310	10-552-530-3200	OFFICE SUPPLIES	05450	06272018	US BANK MS OFFICE VGTREC1	105.59	
311	10-552-530-3200	OFFICE SUPPLIES	05450	06272018	US BANK MS OFFICE PARKREC1	105.59	
312	10-552-530-3200	OFFICE SUPPLIES	05450	06272018	US BANK MS OFFICE VGTVH3	42.24	
313	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	02019	902421594	BSN SPORTS CAGEBALL	127.00	
314	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	02484	04232018	BLUE SPRING FARMS APR SESSIO	360.00	
315	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	02484	05222018	BLUE SPRING FARMS MAY SESSIO	270.00	
316	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	02484	06262018	BLUE SPRING FARMS JUNE SESSI	540.00	
317	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68351VV	DUNNS VOLUNTEERS T'S	247.50	
318	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68369VV	DUNNS CARNIVAL T'S	300.00	
319	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68379VV	DUNNS STAFF SHIRTS	60.50	
320	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68454VV	DUNNS SAFETY TOWN T'S	56.70	
321	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68456VV	DUNNS YOUTH BASEBALL MAJORS	7.95	
322	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	68457VV	DUNNS YOUTH BASEBALL MAJORS	7.95	
323	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/26 SUPPLIES	180.66	
324	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/16 CREDIT		32.11
325	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON MKTPLC SUPPL	33.20	
326	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK SU CASA GIFT CERT	100.00	
327	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK WPRA 5/31	70.00	
328	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK FACEBOOK 5/31	17.61	
329	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/2 GAGA BALL	999.99	
330	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/1 MASKING T	31.94	
331	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK CONSTANT CONTACT 6/4	65.00	
332	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/5 BATTERIES	31.98	
333	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK MAM FINANCE MILW ART	350.00	
334	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK MICHAELS 6/5	68.85	
335	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK MENARDS 6/5	67.41	
336	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK MICHAELS 6/6	5.00	
337	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON SLAMMO GAME	69.04	
338	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON SLAM GAME 6/1	28.47	
339	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON COTTON BALL	40.00	
340	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK ULINE 6/13 JARS	289.51	
341	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK HOBBY LOBBY 6/12	6.58	
342	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/13 SUPPLIES	204.44	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
343	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK BUTLER SKATELAND 6/1	762.00	
344	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON MARKER 6/13	51.52	
345	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK VILLAGE BOWL	930.00	
346	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMERICA'S ACTION	675.48	
347	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/14 SUPPLIES	501.22	
348	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK LITTLE AMERICA AMUSM	445.50	
349	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON SUPPLIES 6/14	28.08	
350	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON SUPPL 6/14	81.48	
351	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK VILLAGE BOWL 6/15	224.75	
352	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK MENARDS 6/15	6.24	
353	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/16	46.76	
354	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK OTC BRANDS 6/14	285.77	
355	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK DOLLAR TREE 6/15	18.00	
356	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/15	411.44	
357	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/15	118.12	
358	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/18	28.08	
359	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK MITCHELL PARK DOMES	332.50	
360	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK SP ADVANTAGE SPORTS	108.24	
361	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK SPRECHER BREWING 6/1	312.00	
362	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK ALDI 6/19	22.05	
363	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK LASERTAG 6/19	744.00	
364	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK BUTLER SKATELAND 6/2	425.00	
365	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK SSI SCHOOL SPECIALTY	192.45	
366	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK USTA TENNIS	143.00	
367	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK USTA TENNIS	112.00	
368	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK USTA TENNIS	99.00	
369	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON BASKETBALL NE	10.55	
370	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/24	452.58	
371	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK CONSTANT CONTACT 6/2	65.00	
372	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	05450	06272018	US BANK AMAZON 6/22 SUPPLIES	201.26	
373	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	06015	07052018	FAITH LUTH CHURCH FAC USE	467.00	
374	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	06693	07092018	R FROHMADER ARCHERY INSTR	496.00	
375	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	06926	10987	FUN EVENTS SUPPLIES	884.45	
376	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	07227	07032018	GTWN REC TKTS 6 FLAGS	841.50	
377	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	07238	07052018	GTWN YOUTH FUTURES GREAT AME	220.50	
378	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	08072	06182353	HASTY AWARDS BASEBALL MEDALS	53.96	
379	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	12114	06252018	L LAUTERS POM PON CAMP	195.98	
380	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	13140	12347	MAD SCIENCE OF MILW SLIME CA	650.00	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
381	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	13222	06202018	MENO FALLS REC DON'T B BULLI	32.00	
382	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	13222	06202018	MENO FALLS REC EZ DEFENSE WM	76.00	
383	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	13261	07062018	MARCUS CINEMAS AKK MOVIE	438.78	
384	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	13369	07062018	MILW CO ZOO KK FIELDTRIP	827.75	
385	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	13481	06272018	P MINDEL GOLF INSTRUCTOR	208.00	
386	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	18620	06232018	ROUNDY'S INC MI0339	54.23	
387	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19045	06252018	SAM'S CLUB 6046 0020 2927 03	2,226.85	
388	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19873	06252018	SURGE MARTIAL ARTS YOGA INST	180.00	
389	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19873	06252018	SURGE MARTIAL ARTS TRX INSTR	60.00	
390	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	20327	06272018	J THOMPSON MUSIC FUN 6/12-6/	315.00	
391	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	23691	06302018	WI DEPT JUSTICE ACCT G3442	672.00	
392	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	91340	1089	ST BONIFACE FACILITY RENTAL	2,580.00	
393	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	92733	07052018	LUTH CHURCH SUMMER FAC USE	467.00	
394	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	92758	07062018	MITCHELL PARK DOMES KK TRIP	585.00	
395	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	92767	06292018	M EVANGELISTA WELLNESS CLASS	35.00	
396	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	92775	07062018	ROCKIN' JUMP KK FIELDTRIP	416.00	
397	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	94080	06222018	M SCHMIDT SUPPLIES	36.26	
398	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	95972	07062018	SLINGER REC DEPT AKK BEACH	135.00	
399	10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	01789	2622501553	AT&T ACCT 262 250-1553 423 0	19.39	
400	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	03089	337296	CARRON NET CO INC TENNIS NET	888.97	
401	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	0429057-IN	PORT-A-JOHN FIREMANS PARK	245.00	
402	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1287100-IN	PORT-A-JOHN FREISTADT PARK	85.00	
403	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1287547-IN	PORT-A-JOHN HAUPT STRASSE	85.00	
404	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1287548-IN	PORT-A-JOHN HAUPT STRASSE	80.00	
405	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1287549-IN	PORT-A-JOHN ALT BAUER PARK	85.00	
406	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1287550-IN	PORT-A-JOHN ALT BAUER PARK	85.00	
407	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1287551-IN	PORT-A-JOHN WEIDENBACH PARK	85.00	
408	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1287552-IN	PORT-A-JOHN SCHOEN LAUFEN	85.00	
409	10-552-530-7200	TELEPHONE	20355	107056801062618	TIME WARNER ACCT 107056801	50.00	
410	10-552-530-7200	TELEPHONE	21480	0256004478	U.S.CELLULAR ACCT 211988146	150.75	
411	10-552-530-7600	PRINTING & PUBLISHING	05450	06272018	US BANK BEST VERSION MEDIA	404.00	
412	10-552-530-7700	TRAINING & SEMINARS	05450	06272018	US BANK WISPOLFORUM	56.25	
413	10-553-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH PARKS JULY	2,632.33	
414	10-553-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL PARKS JULY	177.33	
415	10-553-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	23.56	
416	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	42642	MENARDS ACCT 31730252	86.97	
417	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	42656	MENARDS ACCT 31730252	28.99	
418	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	42832	MENARDS ACCT 31730252	89.78	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
419	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	43086	MENARDS ACCT 31730252	25.38	
420	10-553-530-5200	BUILDING & GROUND REPAIR & M	14213	06302018	NEU'S SUPPLY LINE ACCT 23009	251.10	
421	10-553-530-5200	BUILDING & GROUND REPAIR & M	20587	22660	TOTAL LAWN CARE FRIEDENFELD	3,300.00	
422	10-553-530-5200	BUILDING & GROUND REPAIR & M	20587	22663	TOTAL LAWN CARE WEEDS AT PAR	2,810.00	
423	10-553-530-5290	STREET TREE MAINTENANCE	12340	0161430-IN	LIESENER SOILS	174.00	
424	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	05450	06272018	US BANK AMAZON 6/22 SWITCH R	13.14	
425	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	14018	06282018	FALLS AUTO PARTS ACCT 4040	185.35	
426	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	14214	07012018	NEU'S BLDG CTR ACCT 23009	38.92	
427	10-553-530-7120	POWER AND LIGHTING	07213	06112018	VLG GTOWN 22198301 WATER	15.00	
428	10-553-530-7120	POWER AND LIGHTING	07213	06112018	VLG GTOWN 22198301 SEWER	871.07	
429	10-553-530-7120	POWER AND LIGHTING	07213	06112018	VLG GTOWN 251970 WATER	128.51	
430	10-553-530-7120	POWER AND LIGHTING	07213	06112018	VLG GTOWN 263987 WATER	62.10	
431	10-553-530-7120	POWER AND LIGHTING	07213	06112018	VLG GTOWN 263987 SEWER	212.28	
432	10-553-530-7120	POWER AND LIGHTING	07213	06112018	VLG GTOWN 26398701 WATER	368.72	
433	10-553-530-7120	POWER AND LIGHTING	07213	06112018	VLG GTOWN 273122 WATER	15.27	
434	10-553-530-7120	POWER AND LIGHTING	07213	06112018	VLG GTOWN 341998 WATER	22.14	
435	10-553-530-7120	POWER AND LIGHTING	23723	06222018	WE ENERGIES 3620-779-421 ELE	16.25	
436	10-553-530-7120	POWER AND LIGHTING	23723	06222018	WE ENERGIES 4667-452-159 ELE	33.25	
437	10-553-530-7120	POWER AND LIGHTING	23723	06222018	WE ENERGIES 4862-459-787 ELE	216.40	
438	10-553-530-7120	POWER AND LIGHTING	23723	06262018	WE ENERGIES 0626-324-338 ELE	678.93	
439	10-553-530-7120	POWER AND LIGHTING	23723	06262018	WE ENERGIES 1250-671-474 ELE	240.36	
440	10-553-530-7120	POWER AND LIGHTING	23723	06262018	WE ENERGIES 2021-764-663 GAS	10.56	
441	10-553-530-7120	POWER AND LIGHTING	23723	06262018	WE ENERGIES 3862-273-160 ELE	119.54	
442	10-553-530-7120	POWER AND LIGHTING	23723	06262018	WE ENERGIES 4650-368-035 ELE	91.32	
443	10-553-530-7200	TELEPHONE	21480	0254456901	U.S.CELLULAR ACCT 208905708	87.76	
444	10-554-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH SR CTR JULY	566.67	
445	10-554-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL SR CTR JULY	40.75	
446	10-554-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	26.69	
447	10-554-530-3200	OFFICE SUPPLIES	05450	06272018	US BANK MS OFFICE VGTVH3	21.11	
448	10-554-530-3200	OFFICE SUPPLIES	15504	AR59331	OFFICE COPYING EQT 9913-01	36.43	
449	10-554-530-7100	UTILITIES	07213	06112018	VLG GTOWN 221975 WATER	8.70	
450	10-554-530-7100	UTILITIES	07213	06112018	VLG GTOWN 211975 SEWER	194.99	
451	10-554-530-7100	UTILITIES	23723	06222018	WE ENERGIES 3009-094-332 GAS	11.02	
452	10-554-530-7100	UTILITIES	23723	06222018	WE ENERGIES 7252-274-675 ELE	1,077.81	
453	10-554-530-7200	TELEPHONE	01789	2622501553	AT&T ACCT 262 250-1553 423 0	19.39	
454	10-554-530-7200	TELEPHONE	20355	700656301062018	TIME WARNER ACCT 700656301	61.42	
455	10-563-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH PLANNING JULY	2,420.83	
456	10-563-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL PLANNING JUL	163.08	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
457	10-563-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	45.86	
458	10-563-530-7200	TELEPHONE	20355	107056801062618	TIME WARNER ACCT 107056801	12.50	
459	10-563-530-7600	PUBLICATIONS & NOTICES	23051	201800000070	WSH CTY REG DEEDS GROH	30.00	
460	10-567-530-3950	HISTORICAL SOCIETY	01789	2622501553	AT&T ACCT 262 250-1553 423 0	19.39	
461	10-567-530-3950	HISTORICAL SOCIETY	01789	2626283170	AT&T ACCT 262 628-3170 284 2	170.52	
462	10-100-110-1001	GENERAL CASH US BANK			ACCOUNTS PAYABLE OFFSET		434,672.44
RECREATION FACILITY FEES FUND							
463	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1287553-IN	PORT-A-JOHN FRIEDENFELD	165.00	
464	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1287554-IN	PORT-A-JOHN FRIEDENFELD	165.00	
465	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1287555-IN	PORT-A-JOHN FRIEDENFELD	85.00	
466	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	20587	22776	TOTAL LAWN CARE FRIEDENFELD	2,980.00	
467	16-100-150-1000	DUE TO / DUE FROM GENERAL FU			ACCOUNTS PAYABLE OFFSET		3,395.00
POLICE CANINE DONATIONS							
468	18-567-530-3100	POLICE CANINE EXPENSES	96752	211632	KETTLE MORAINE TOWN & COUNTR	47.89	
469	18-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		47.89
CAPITAL PROJECTS FUND							
470	40-519-570-8221	POLICE BUILDING	04009	743830540	DAILY REPORTER PUBL 10003688	219.78	
471	40-521-570-8430	COMPUTER HARDWARE	03137	NFB9506	CDW GOVT HP MINI DESKTOPS	9,300.00	
472	40-541-570-8892	STORMWATER RELAY	03121	347131-00	CARLIN SALES CORP LANDSCAPE	423.52	
473	40-541-570-8892	STORMWATER RELAY	12340	0161072-IN	LIESENER SOILS	348.00	
474	40-541-570-8892	STORMWATER RELAY	12340	0161234-IN	LIESENER SOILS	174.00	
475	40-552-570-8450	OTHER EQUIPMENT	13471	2018177	MN PLAYGROUND WOOD FIBER/INS	19,188.00	
476	40-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		29,653.30
T.I.F.#6 CAPITAL PROJECTS FUND							
477	46-571-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH TIF 6 JULY	437.50	
478	46-571-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL TIF 6 JULY	39.33	
479	46-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		476.83

WATER UTILITY

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
WATER UTILITY							
480	50-180-184-3490	TELEMETRY EQUIPMENT	18783	123687	RUEKERT & MIELKE WELL 4 UPG	4,150.00	
481	50-180-184-3490	TELEMETRY EQUIPMENT	18783	123688	RUEKERT & MIELKE WELL 7 UPGR	4,150.00	
482	50-180-184-3490	TELEMETRY EQUIPMENT	20273	41610	TERMINAL-ANDRAE WELLS 4 & 7	8,585.00	
483	50-711-530-6030	OP SUPPLIES - MISC EXPENSE	06107	6-218-79421	FED EX ACCT 1365-1296-0	27.66	
484	50-711-530-6030	OP SUPPLIES - MISC EXPENSE	20355	702685501062818	TIME WARNER ACCT 702685501	90.50	
485	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	12341	06222018	S LEMKE MEALS	115.00	
486	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	12341	06222018	S LEMKE GAS FOR WORK TRUCK	53.00	
487	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	12341	06222018	S LEMKE IL TOLLS	9.00	
488	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	21480	0253996115	U.S.CELLULAR ACCT 928519239	36.24	
489	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	21480	0254456901	U.S.CELLULAR ACCT 208905708	248.73	
490	50-712-530-6110	SUPPLIES MAINT OF STRUCT & I	19427	1512-5	SHERWIN WILLIAMS WELLHOUS DO	200.04	
491	50-712-530-6110	SUPPLIES MAINT OF STRUCT & I	20436	2333196	TNEMEC CO PAINT TOWERS 1 & 2	443.05	
492	50-712-530-6140	OUTSIDE SERVICES - WATER STU	18783	123690	RUEKERT & MIELKE SCADA SVC W	741.75	
493	50-712-530-6170	SUPPLIES MAINT WATER SOURCE	07213	06112018	VLG GTOWN 212983 WATER	8.70	
494	50-712-530-6170	SUPPLIES MAINT WATER SOURCE	07213	06112018	VLG GTOWN 212983 SEWER	376.46	
495	50-712-530-6170	SUPPLIES MAINT WATER SOURCE	07213	06112018	VLG GTOWN 223983 WATER	5.00	
496	50-712-530-6170	SUPPLIES MAINT WATER SOURCE	07213	06112018	VLG GTOWN 223983 SEWER	48.65	
497	50-712-530-6170	SUPPLIES MAINT WATER SOURCE	07213	06112018	VLG GTOWN 22398301 WATER	5.00	
498	50-712-530-6170	SUPPLIES MAINT WATER SOURCE	07213	06112018	VLG GTOWN 22398301 SEWER	40.01	
499	50-712-530-6170	SUPPLIES MAINT WATER SOURCE	08021	11010131	HACH CO REAGENT SETS	865.41	
500	50-721-530-6200	OPERATION SUPERVISION AND EN	01593	9076991707	AIRGAS USA GLOVES	157.40	
501	50-721-530-6200	OPERATION SUPERVISION AND EN	05450	06272018	US BANK COUNTRY INN&STS LEMK	355.20	
502	50-721-530-6220	ELECTRICAL EXPENSE	14214	07012018	NEU'S BLDG CTR ACCT 23009	62.19	
503	50-721-530-6220	ELECTRICAL EXPENSE	23723	062818	WE ENERGIES 9451-793-248 ELE	4,645.56	
504	50-721-530-6230	FUEL OR POWER FOR PUMPING	23723	06222018	WE ENERGIES 9033-932-436 GAS	35.73	
505	50-722-530-6300	MAINT SUPPLIES SUP & ENG	05450	06272018	US BANK ALLIED DIGITAL VIDEO	35.90	
506	50-722-530-6300	MAINT SUPPLIES SUP & ENG	06595	57257	FOTH INFRASTRUCTR WELL 3 REH	2,236.00	
507	50-722-530-6310	MAINT SUPPLIES STRUC & IMP	07253	359	GTWN ACE HDWE WELL 3	12.38	
508	50-722-530-6320	MAINT SUPPLIES POWER PROD EQ	14213	06302018	NEU'S SUPPLY LINE ACCT 23009	5.40	
509	50-722-530-6320	MAINT SUPPLIES POWER PROD EQ	19721	0090847-IN	STARNET TECH SVC WELLS 2 & 7	1,776.85	
510	50-731-530-6410	CHEMICALS	12995	17056	MARTELLE WTR TRTMNT WELL HSE	2,893.30	
511	50-731-530-6420	OPERATION EXPENSE	14723	335599	NORTHERN LAKE SVC BACTERIA	90.00	
512	50-731-530-6430	MISCELLANEOUS EXPENSE	14723	335976	NORTHERN LAKE SVC BACTERIA	90.00	
513	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	21391	596658	USA BLUEBOOK 859536 SUPPLIES	564.48	
514	50-741-530-6600	SUPPLIES SUPERVISION AND ENG	18783	123689	RUEKERT & MIELKE GIS SVC	548.25	
515	50-741-530-6620	TRANSMISSION & DIST LINES EX	05937	06162018	EXPRESS NEWS ADS	320.00	
516	50-741-530-6620	TRANSMISSION & DIST LINES EX	23723	06262018	WE ENERGIES 7611-186-967 ELE	185.37	
517	50-741-530-6640	CUSTOMER INSTALLATONS EXP	08932	0048121-IN	HYDROCORP CROSS CONNECTION	958.00	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
WATER UTILITY							
518	50-741-530-6650	MISCELLANEOUS EXPENSES	07213	06112018	VLG GTOWN 252985 WATER	8.70	
519	50-741-530-6650	MISCELLANEOUS EXPENSES	07213	06112018	VLG GTOWN 252985 SEWER	91.30	
520	50-742-530-6730	MAINT OF TRANS & DIST MAINS	06252	0248651	FERGUSON WATERWKS SUPPLIES	325.00	
521	50-742-530-6730	MAINT OF TRANS & DIST MAINS	14214	07012018	NEU'S BLDG CTR ACCT 23009	208.48	
522	50-742-530-6730	MAINT OF TRANS & DIST MAINS	18620	06232018	ROUNDY'S INC MI0339	10.00	
523	50-742-530-6750	MAINT SUPPLIES SERVICES	06252	0248211	FERGUSON WATERWKS SUPPLIES	555.26	
524	50-742-530-6770	MAINT SUPPLIES HYDRANTS	02188	0084755-IN	BEARINGS INC O-RINGS	29.92	
525	50-742-530-6770	MAINT SUPPLIES HYDRANTS	02188	0084896-IN	BEARINGS INC SUPPLIES	30.33	
526	50-742-530-6770	MAINT SUPPLIES HYDRANTS	03700	J008294	CORE & MAIN BREAKAWAY KIT	332.54	
527	50-742-530-6770	MAINT SUPPLIES HYDRANTS	03700	J008325	CORE & MAIN SUPPLIES	2,118.98	
528	50-742-530-6770	MAINT SUPPLIES HYDRANTS	05450	06272018	US BANK COUNTRY ENERPRISES	1,433.66	
529	50-742-530-6770	MAINT SUPPLIES HYDRANTS	05450	06272018	US BANK OFFICE MAX 6/15 SUPP	103.98	
530	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06036	WIMI643791	FASTENAL CO HYDRANTS	155.25	
531	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06036	WIMI643843	FASTENAL CO HYDRANT REPAIR	492.15	
532	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06252	0247887	FERGUSON WATERWKS MATERIALS	3,510.00	
533	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06252	0248123	FERGUSON WATERWKS SUPPLIES	227.98	
534	50-742-530-6770	MAINT SUPPLIES HYDRANTS	07253	310	GTWN ACE HDWE BACKFLOW	11.94	
535	50-742-530-6770	MAINT SUPPLIES HYDRANTS	07253	346	GTWN ACE HDWE TRACK 405	48.98	
536	50-742-530-6770	MAINT SUPPLIES HYDRANTS	07253	353	GTWN ACE HDWE TRACK 405	27.99	
537	50-742-530-6770	MAINT SUPPLIES HYDRANTS	07253	362	GTWN ACE HDWE WIRE BRUSH	4.99	
538	50-742-530-6770	MAINT SUPPLIES HYDRANTS	14214	07012018	NEU'S BLDG CTR ACCT 23009	1,925.84	
539	50-742-530-6770	MAINT SUPPLIES HYDRANTS	21391	592969	USA BLUEBOOK 859536 SUPPLIES	54.04	
540	50-751-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH WATER JULY	9,969.17	
541	50-751-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL WATER JULY	702.00	
542	50-751-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	191.32	
543	50-751-530-9333	MAINT SUPPLIES & EXP - TRANS	14018	06282018	FALLS AUTO PARTS ACCT 4040	7.94	
544	50-761-530-9210	OFFICE SUPPLIES & CENTREX PH	05450	06272018	US BANK ADOBE PRO KIM R	37.98	
545	50-761-530-9210	OFFICE SUPPLIES & CENTREX PH	20355	107056801062618	TIME WARNER ACCT 107056801	19.58	
546	50-761-530-9300	MIS GENERAL EXPENSES	01736	9272	ASSOC TRUST WTR SYS REV BNDS	475.00	
547	50-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		58,281.51
SEWER UTILITY							
548	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06222018	WE ENERGIES 8073-429-104 ELE	234.06	
549	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06262018	WE ENERGIES 9427-041-879 ELE	61.21	
550	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	07022018	WE ENERGIES 8836-601-611 ELE	84.36	
551	60-820-530-8271	OTHER OPERATING SUPPLIES & E	07213	06112018	VLG GTOWN 211999 WATER	27.75	
552	60-820-530-8271	OTHER OPERATING SUPPLIES & E	07213	06112018	VLG GTOWN 214998 WATER	34.62	

JOURNAL DATE: 07/10/18 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
SEWER UTILITY							
553	60-820-530-8271	OTHER OPERATING SUPPLIES & E	07213	06112018	VLG GTOWN 284988 WATER	27.75	
554	60-820-530-8271	OTHER OPERATING SUPPLIES & E	20355	702685501062818	TIME WARNER ACCT 702685501	90.50	
555	60-830-520-2500	LIFE INSURANCE	19264	07052018	SECURIAN FIN LIFE INS AUGUST	117.36	
556	60-830-530-8313	COLLECTION SYSTEM MATERIALS	14214	07012018	NEU'S BLDG CTR ACCT 23009	49.51	
557	60-830-530-8323	LIFT STATIONS MATERIALS & EX	02087	P2865485	BATTERIES PLS	18.45	
558	60-830-530-8343	GENERAL PLANT MATERIALS & EX	15448	2018/2019 BOOTS	W OKRAY BOOTS 2018/2019 BOOT	80.00	
559	60-850-520-2300	HEALTH INSURANCE	07212	07052018	VLG GTOWN HLTH SEWER JULY	6,658.75	
560	60-850-520-2400	DENTAL INSURANCE	07192	07052018	VLG GTOWN DENTL SWR JULY	570.33	
561	60-850-530-8517	TELEPHONE	21480	0253996115	U.S.CELLULAR ACCT 928519239	5.59	
562	60-850-530-8517	TELEPHONE	21480	0254456901	U.S.CELLULAR ACCT 208905708	185.98	
563	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	05450	06272018	US BANK ADOBE PRO KIM R	38.00	
564	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	20355	107056801062618	TIME WARNER ACCT 107056801	19.59	
565	60-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		8,303.81
INTERFUND SUMMARY							
566	10-100-150-1600	DUE FROM/TO FACILTY FEE FD			ACCTS PAYABLE INTERFUND OFFS	3,395.00	
567	10-100-150-1800	DUE FROM/TO POLICE CANINE			ACCTS PAYABLE INTERFUND OFFS	47.89	
568	10-100-150-4000	DUE FROM/TO CAPITAL PROJ FUN			ACCTS PAYABLE INTERFUND OFFS	29,653.30	
569	10-100-150-4600	DUE FROM/TO TIF #6 FUND			ACCTS PAYABLE INTERFUND OFFS	476.83	
570	10-100-150-5000	DUE FROM/TO WATER UTILITY			ACCTS PAYABLE INTERFUND OFFS	58,281.51	
571	10-100-150-6000	DUE FROM/TO SEWER UTILITY			ACCTS PAYABLE INTERFUND OFFS	8,303.81	
572	10-100-110-1001	GENERAL CASH US BANK			ACCTS PAYABLE INTERFUND OFFS		100,158.34
					TOTALS:	635,119.08	635,119.08

Village of Germantown

Department Community Development

Planning & Zoning Services Division

Code Violations

As of July 10, 2018

Status (Open or Closed)	Code Violation Notice#	Date Issued	Comply Date	Property Address	Property Owner(s)	Type of Violation	Property Owner Action(s)	Comment(s)	Village Staff Action(s)
OPEN	2015-5-1	5-21-15	6-20-15	N112 W21212 MEQUON ROAD	FANNIE MAE-BANK FORE-CLOSURE	PROPERTY MAINTENANCE; DILAPIDATED BUILDING; PUBLIC NUISANCE	BANK TO RAZE BUILDINGS & RESTORE SITE	New agent for FNMA; re-sent Raze Order & supporting docs	NO STATUS CHANGE AS OF 5-15-18
OPEN	2017-02-01	2-21-17	3-24-17	W146 N11045 FOND DU LAC AVE	KEVIN KLATY	PROPERTY MAINTENANCE; JUNKED VEHICLES			CITATION ISSUED; OWNER DEFAULT-FINE SCHEDULED FOR STATE DEBT COLLECTIONS; JUNK STILL REMAINS; 2ND CITATION ISSUED; JULY 26 COURT DATE
OPEN	2017-12-01	12-27-17	1-15-18	W162 N11651 PARK AVE	MIKE & TRACY LELONDE	COMMERCIAL TRAILER IN RES DIST; BUILDING PERMIT REQ'D FOR GARAGE HEATER; PARKING LOT EXPANSION W/O SITE PLAN APPROVAL; UNLICENSED VEHICLE	GARAGE HEATER REMOVED; UNLICENSE VEHICLE REMOVED	TEMP USE PERMIT APP FOR SHIPNG CONTAINER REJECTED BY STAFF	CITATIONS ISSUED; March 22 Court Date (OWNER PLEADED INNOCENT; PRE-TRIAL CONFERENCE W/ VILLAGE ATTY JUNE 19; NO STATUS REPORT FROM ATTY OFFICE

OPEN	2018-01-03	1-23-18	3-1-18	W124 N10485 WASAUKEE ROAD	LALONDE WASAUKEE LLC (MIKE LALONDE)	ILLEGAL CONSTRUCTION CONTRACTOR BUSINESS ON 2-AC PARCEL		OWNER REQUESTS DELAY TO RELOCATE BUSINESS	CITATION ISSUED; CITATION ISSED; JULY 26 COURT DATE
OPEN	2018-01-04	1-26-18	2-1-18	N98 W15754 SCHOOL ROAD	ROBERT KSIOSZK	PROPERTY MAINT; DETERIORATING PAINT&FASCIA BOARDS	ASSUMED ONWESHIP FROM MOTHER LATE ’17	STAFF AGREES TO JUNE 1, 2018 DATE TO RE-INSPECT FOR PROGRESS; LITTLE PROGRESS MADE	STAFF TO CONTACT OWNER; CITATION PENDING

VILLAGE OF GERMANTOWN - Capital Projects Fund 40		2018				Through July 10, 2018
Item Description	Allocated to Project	YTD Expendiuture	Balance Remaining	Project Complete		Budget Acct #
LAW ENFORCEMENT						
Evidence Storage Lockers	20,000		20,000			40-521-570-8410
Computer Hardware	59,576	9,300	50,276			40-521-570-8430
Fingerprint Imager (use reserve funds)	23,000	17,137	5,863			40-521-570-8455
Radio Console Update	65,549	6,431	58,281			40-521-570-8460
Portable Radios (42) - balance to be used for Maint agreement	16,724	7,268	9,456			40-521-570-8460
FIRE PROTECTION						
Refurbish Ladder Truck	200,000	0	200,000			40-522-570-8520
DPW ADM & ENGINEERING						
New Plotter (use reserve funds)	20,000		20,000			40-541-570-8400
Sidewalk Inspection & Repair Program	10,000		10,000			40-541-570-8901
Main St/Sth 145 Area Storm Drainage Study & Project - Stormwater Relay	442,583	4,325	438,258			40-541-570-8892
2018 amount $150,000 (carry over $292,583)						
Drainage Issues - Flooding Mitigation	50,000		50,000			40-541-570-8902
MS4 PROGRAM EVAL& IMPROVE carryover $48,000	98,000	0	98,000			40-541-570-8913
HIGHWAY DEPARTMENT						
Patrol Truck Single Axle #480 2019 Western Star 4700SF	200,000	99,805	100,195			40-542-570-8520
Patrol Truck Single Axle #481 2019 Western Star 4700SF	200,000	99,805	100,195			40-542-570-8520
1/4 Ton Pickup / plow #428	40,000	39,044	956			40-542-570-8520
1/3 Cost Utility Locate Van (total amount $45,000) g/w/s reserve	15,000		15,000			40-542-570-8520
Asphalt Paving (2018 Amt $1,500,000 w/ carryover 2017 $534,485)	2,034,485	44,493	1,989,992			40-542-570-8810
Traffic Signal Cabinet Equipment Upgrades County Line Rd -	25,000		25,000			40-542-570-8850
Carry over from 2016 & 2017						
Signal Update County Line Rd - c/o from 2015)	8,812		8,812			40-542-570-8850
Street Impr - Video Detection - Appleton/County Line Carry over 2016	40,000		40,000			40-542-570-8850
Patrol Truck w/ Plow - Single Axle carry over	54,063	39,206	14,857			40-542-570-8520
RECREATION / SENIOR						
Fireman's Park Design & Pathways	95,000		95,000			40-552-570-8310
Spassland Park Basketball Courrt Standards	30,000		30,000			40-552-570-8310
Spassland Park Playground (replace 1994)	90,000		90,000			40-552-570-8450
Haupt Strasse - replace playground (1994) carry over frm 2017	44,188	19,188	25,000			40-552-570-8450
Senior Center - Van Replacement ($29,000 from Senior Van Fund)	55,000	0	55,000			40-554-570-8520
PARKS, BUILDINGS & GROUNDS, RECYCLING						
Impound Cold Storage Garage - PD (Impact Fee) Carry over	179,600	3,595	176,005			40-519-570-8221
Village Hall - Electronic Sign	35,000		35,000			40-519-570-8200
Truck - 1/4 Ton Pickup w/plow & lift gate #427	40,000	41,396	0			40-553-570-8520
Recycling - Compost Screener (used)	60,000	64,850	0			40-546-570-8400
Total Projects	4,251,580	495,843	**3,761,147**		0	

<u>Cash On Hand</u>	
Cash Balance - Pool	3,676,400
Cash Balance - TD Ameritrade	143,012
$$$ Available	**3,819,412**
<u>Committed Funds -</u>	
	36,750
2016 Retainages Payable	
Transfer in from Police Impact, Senior Van	
	36,750
$$$ Available for projects	**3,782,662.68**
Account Balance After Projects	**<u>21,515.70</u>**

Carryover

VILLAGE OF GERMANTOWN
2018CAPITAL BUDGET
YEAR TO DATE EXPENDITURE ANALYSIS

ITEM DESCRIPTION	ANNUAL BUDGET	YEAR TO DATE EXPENDITURES	BUDGET REMAINING	ACCOUNT NUMBER
SEWER UTILITY				
Colledting System I/I Projects	80,000	0	80,000	60-180-182-3110
Service Connections (100% reimburseable)	400,000		400,000	60-180-183-3120
Collecting Mains			0	
All of Park Ave from Main North to 145	180,000		180,000	60-180-183-3130
Sumac, Concord, Braodleaf	154,000		154,000	
Abandonment of Lift 2	154,000		154,000	
Interceptor Mains - NE Engineering Design	150,000		150,000	60-180-183-3140
48" Interceptor Relining 2 Year Project, start late 2018	1,500,000		1,500,000	
Electric Pumping Equipment - AFD Replacement Maint St & Old Farm (5)	85,000	66,742	18,258	60-180-184-3230
Telemetry Equipment - SCADA PLC Replacement, all Lift Stations (9)	30,000	19,303	10,697	60-180-184-3490
Other General Equipment - Cost share of inductive service locator for Diggers Hotline	2,500		2,500	60-180-184-3790
Transportation Equipment - Cost share of Digger's Locate Van	15,000		15,000	
Pump Failure Lift 7, original 1993	12,400		12,400	60-180-184-3230
Addl Main St Costs - (adj for Kruczek payable)		-17,764	-17,764	60-180-183-3130
Wrenwood - Lift Station 1 abandon, new Lift Station, Interceptor study (new Development)		19,909		60-180-180-1076
TOTAL SEWER	**2,762,900**	**68,281**	**2,579,090**	
	-400,000			
	2,362,900			
WATER UTILITY				
Wells - Engineering & Land Acquisition for new deep sandstone well w/treatment	500,000		500,000	50-180-183-3140
Reservoirs & Towers - Pave gravel area on west side of Well#11	6,500	6,205	295	50-180-183-3420
Altitude Valve Replacement Tower 1	28,557	27,451	1,106	50-180-183-3420
Mud Valve Tower 1 Maple Rd	8,100	9,250		50-180-183-3420
Transmission & Distribution Mains-			0	
Concord Rd from Colonial East to Glenwood			0	50-180-183-3430
All of Burr Oak Rd			0	
Sumac Rd			0	
All of Broadleaf won't be done 2018			0	
Glenwood Dr			0	
Loop Virginia Ave			0	
Shagbark Rd			0	
Prairie Way Water Main Loop connection & Hydrant replacement 330 lf 8" PVC from Wagon Trail	123,607	320	123,287	
to Timberline Ct (done prior to Paving/2018 road project)				
All of Park Ave from Main North to 145	130,000		130,000	
DOT - Mequon/Country Aire, North to Pheasant Ln Proj. 1802	505,000	255,960	249,040	
Miscellaneous Gate Valve Replacement (2) 12" (2) 8" (1) 16" (1) 6"	16,000		16,000	
Door Replacement well house & towers	34,751		34,751	
			0	
Meter Replacement Program	150,000	28,359	121,641	50-180-183-3460
Hydrants	30,000		30,000	50-180-183-3480
Office Furniture - Desk & Cabinet Replacement (2) offices	13,000	9,450	3,550	50-180-184-3910
Locator - Other Equipment Cost Share	2,500		2,500	50-180-184-3980
Transportation Equipment - Replace 2003 GMC w/ low profile tool & lift gate, (includes trade-ir	59,000	39,520	19,480	50-180-185-3920
Cost Share of New Utility Locate Vehicle (replace 2005 Chev Van)	15,000		15,000	50-180-185-3920
Telemetry Equipment Replace Panel View at Well #4 - emergency - stopped working	8,340	8,443	-103	50-180-184-3490

Telemetry Equipment Replace Panel View at Well #7 - emergency - stopped working	8,545	8,443	103	50-180-184-3490
Well 11 Electric pump motor repair - catastrophic failure windings shorting out	17,668	17,668	0	50-722-530-6330
Well #3 offline, Well's 5 & 7 knocked offline due to a WE Energies Transformer failure				(expense)
New Automatic Transfer Switch that had failed, Well 7- Well 5 & 7 do not have emergency backup po	11,877	11,877	0	50-180-184-3310
Developer Agreement Rainbow Child Care Center - extension of watermain				
Well #3 Rehabilitation - Foth Infrastructure - in budget expense	180,700	22,096	158,604	50-722-530-6300
Computer Equipment	3,532	3,532		50-180-184-3911
TOTAL WATER	**1,852,677**	**448,573**	**1,405,254**	
(Less new well)	1,352,677			

VILLAGE OF GERMANTOWN
2018CAPITAL BUDGET
YEAR TO DATE EXPENDITURE ANALYSIS

ITEM DESCRIPTION	ANNUAL BUDGET	YEAR TO DATE EXPENDITURES	BUDGET REMAINING	ACCOUNT NUMBER
SEWER UTILITY				
Colledting System I/I Projects	80,000	0	80,000	60-180-182-3110
Service Connections (100% reimburseable)	400,000		400,000	60-180-183-3120
Collecting Mains			0	
All of Park Ave from Main North to 145	180,000		180,000	60-180-183-3130
Sumac, Concord, Braodleaf	154,000		154,000	
Abandonment of Lift 2	154,000		154,000	
Interceptor Mains - NE Engineering Design	150,000		150,000	60-180-183-3140
48" Interceptor Relining 2 Year Project, start late 2018	1,500,000		1,500,000	
Electric Pumping Equipment - AFD Replacement Maint St & Old Farm (5)	85,000	66,742	18,258	60-180-184-3230
Telemetry Equipment - SCADA PLC Replacement, all Lift Stations (9)	30,000	19,303	10,697	60-180-184-3490
Other General Equipment - Cost share of inductive service locator for Diggers Hotline	2,500		2,500	60-180-184-3790
Transportation Equipment - Cost share of Digger's Locate Van	15,000		15,000	
Pump Failure Lift 7, original 1993	12,400		12,400	60-180-184-3230
Addl Main St Costs - (adj for Kruczek payable)		-17,764	-17,764	60-180-183-3130
Wrenwood - Lift Station 1 abandon, new Lift Station, Interceptor study (new Development)		19,909		60-180-180-1076
TOTAL SEWER	**2,762,900**	**68,281**	**2,579,090**	
	-400,000			
	2,362,900			
WATER UTILITY				
Wells - Engineering & Land Acquisition for new deep sandstone well w/treatment	500,000		500,000	50-180-183-3140
Reservoirs & Towers - Pave gravel area on west side of Well#11	6,500	6,205	295	50-180-183-3420
Altitude Valve Replacement Tower 1	28,557	27,451	1,106	50-180-183-3420
Mud Valve Tower 1 Maple Rd	8,100	9,250		50-180-183-3420
Transmission & Distribution Mains-			0	
Concord Rd from Colonial East to Glenwood			0	50-180-183-3430
All of Burr Oak Rd			0	
Sumac Rd			0	
All of Broadleaf won't be done 2018			0	
Glenwood Dr			0	
Loop Virginia Ave			0	
Shagbark Rd			0	
Prairie Way Water Main Loop connection & Hydrant replacement 330 lf 8" PVC from Wagon Trail	123,607	320	123,287	
to Timberline Ct (done prior to Paving/2018 road project)				
All of Park Ave from Main North to 145	130,000		130,000	
DOT - Mequon/Country Aire, North to Pheasant Ln Proj. 1802	505,000	255,960	249,040	
Miscellaneous Gate Valve Replacement (2) 12" (2) 8" (1) 16" (1) 6"	16,000		16,000	
Door Replacement well house & towers	34,751		34,751	
			0	
Meter Replacement Program	150,000	28,359	121,641	50-180-183-3460
Hydrants	30,000		30,000	50-180-183-3480
Office Furniture - Desk & Cabinet Replacement (2) offices	13,000	9,450	3,550	50-180-184-3910
Locator - Other Equipment Cost Share	2,500		2,500	50-180-184-3980
Transportation Equipment - Replace 2003 GMC w/ low profile tool & lift gate, (includes trade-ir	59,000	39,520	19,480	50-180-185-3920
Cost Share of New Utility Locate Vehicle (replace 2005 Chev Van)	15,000		15,000	50-180-185-3920
Telemetry Equipment Replace Panel View at Well #4 - emergency - stopped working	8,340	8,443	-103	50-180-184-3490

Telemetry Equipment Replace Panel View at Well #7 - emergency - stopped working	8,545	8,443	103	50-180-184-3490
Well 11 Electric pump motor repair - catastrophic failure windings shorting out	17,668	17,668	0	50-722-530-6330
Well #3 offline, Well's 5 & 7 knocked offline due to a WE Energies Transformer failure				(expense)
New Automatic Transfer Switch that had failed, Well 7- Well 5 & 7 do not have emergency backup po	11,877	11,877	0	50-180-184-3310
Developer Agreement Rainbow Child Care Center - extension of watermain				
Well #3 Rehabilitation - Foth Infrastructure - in budget expense	180,700	22,096	158,604	50-722-530-6300
Computer Equipment	3,532	3,532		50-180-184-3911
TOTAL WATER	**1,852,677**	**448,573**	**1,405,254**	
(Less new well)	1,352,677			

Letters of Credit Report
Village of Germantown

Department of Public Works and Finance Department

Revised: 7-11-2018

Development	Expiration Date	Dollar Amount	Issuing Bank	Renewability	Letter of Credit No
Saxony Village	5/3/2018	$32,882.70	MCB Investments, LLC	NONE	CHECK (cash)
Presbyterian Homes Senior	4/28/2019	$2,428,472.00	Associated Bank	Auto	00484
Prairie Glenn II	7/8/2018	$295,309.68	PARK BANK	Auto for 1 year	8082017
Collateralization of funds held at US Bank US Bank	11/30/2018	$5,000,000.00	Federal Home Loan Bank of Cincinnati		525086

<u>Project(s) to WATCH:</u>
Prairie Glen Ph 2--LOC reduced 1/9/2018 with additional work remaining to be completed in 2018
Saxony Village is a CASH LOC and will be releaase in May 2018
<u>Note:</u>
Gatewood Place adjusted for one year warranty period/REMOVED expired 8/3/18
Midwwest Assisted Living LOC, 1 year warranty period complete, LOC released 8/9/17
CARRIAGE HILLS GERMANTOWN: Approved release LOC by PWHC on Feb. 2, 2016
US BANK__New Letter of Credit #519490 to replace LOC #522184 // New LOC (per Kim Rath)
Saxony Village Development submitted LOC in form of company check on 5/3/2017
Presbytereian Homes Senior Living: LOC issued May 2, 2017; expires 4/29/18 with auto renewal
Kiwanis LOC released at VB mtg 5/21/18

Germantown Planning & Zoning Department
LETTERS OF CREDIT (LOC)
Beneficiary: Village of Germantown

Note	Developer/Owner/Project	Project	Amount ($)	Expire Date	Bank/Lender	Contact Name	Address	Renewal Terms	Bank Ref ID/#	Status
1	Enviro-Safe Consulting	Provision of CUP #3-11 for removal or clean-up if necessary	$50,000	08/01/19	Spring Bank	Glenn A. Michaelsen, SVP	Spring Bank, 16655 W. Wisconsin Ave., Ste. 100, Brookfield, WI 53005	Automatic Renewal EVERY YEAR until business operations cease; LOC is financial surety that property can be cleaned up and all materials properly removed & disposed in the event the business ceases w/o proper and complete removal by the owner.	LOC #5201203	Open
2	Patrick Brown	Wetland Delineation/Mary Buth Lane	$300		Cash	Patrick Brown	W132 N12130 Mary Buth Lane			Open
3	Dennis Ivan Hahn	Wetland Delineation/Division Rd.	$300		Cash	Ivan Hahn	W172 N12125 Division Road			Open
4	Crystal M. Hess	Wetland Delineation/Amy Belle Road	$300		Cash	Crystal Hess	3201 S. 147th Street			Open

1 Enviro Safe for clean-up: Annually Renewing in Perpetuity
2 Patrick Brown - Wetland Delineation
3 Dennis Ivan Hahn - Wetland Delineation
4 Crystal Hess - Wetland Delineation