VILLAGE OF GERMANTOWN
N112 W17001 MEQUON ROAD
GERMANTOWN, WI 53022

MEETING: **GENERAL GOVERNMENT & FINANCE COMMITTEE**

DATE AND TIME: **Monday, July 20, 2020** **5:30 P.M.**

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

NOTICE: Pursuant to the current recommendation of the Centers for Disease Control and Prevention limiting the size of public gatherings, capacity within the Board Room will be limited. Members of the body and citizens may also attend the meeting virtually through the WebEx platform, Meeting #: 126 027 6897 Password: uqHT2tR35da which can be accessed by phone at 408-418-9388 or by logging on https://villageofgermantown.my.webex.com/villageofgermantown.my/j.php?MTID=mf60da8a21ad0e20467201786924a0d89
Citizens wishing to view the meeting are encouraged to watch the live broadcast of the meeting through Channel 25 on Spectrum cable, or the livestream on the Village's website. Citizens not wishing to attend the meeting personally or virtually may submit any public comments by sending an email to comments@village.germantown.wi.us by 4 p.m. on the day of the meeting so that it can be provided to the members of the body for their consideration.

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: Wing, Kaminski, and Myers.

III. **APPROVAL OF MINUTES:** June 15, 2020 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 2019 Comprehensive Annual Financial Report (CAFR).
B. Public Service Commission Notification to Continue Waiving Late Payment Penalties.
C. Discussion of Organizational Structure Finance Functions.
D. Classification of Deputy Clerk / Deputy Treasurer Position.

E. Ordinance 12-2020, An Ordinance Annexing Village Owned Right-of-Way on Goldendale Road from State Truck Highway 145 to Approximately .12 Miles South of the Centerline of Bonniwell Road.

VI. **OLD BUSINESS:**

A. None.

VII. **REPORTS:**

A. Monthly, Year to Date Financials.
   1. Revenue and Expense Report.
   2. Health and Dental Plans.

B. Impact Fees Financial Reports.

C. Accounts Payable – June 25, 2020 and July 10, 2020.

D. Monthly Code Violation Reports.
   1. Building Inspection Department.
   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. Building Inspection Services Contract and Community Development Building Inspection Personnel. The General Government and Finance Committee May Enter into Closed Session per Wis. Stat. § 19.85(1)(e) for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, and then may reconvene into open session to take such action as it deems appropriate.

IX. **SCHEDULE NEXT MEETING:**

X. **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 15, 2020

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, Myers, Wing. Also present: Attorney Sajdak, Clerk Braunschweig, Finance Director Rath, Administrator Kreklow, Manager Tucker, Trustees Pieper, and Baum.

APPROVAL OF MINUTES: May 18, 2020 – MOTION (Kaminski/Wing) to approve the May 18, 2020 minutes. Motion carried unanimously.

PUBLIC COMMENT: No public comment.

NEW BUSINESS:

A. Review and Action on Proposed Revisions to Job Description and Pay Grade for Community Development/Inspection Services "Clerk/Typist II" Position.

Director Retzlaff distributed a cover memo with a revised job description. He is requesting approval to change the job description to Permit Coordinator. The current job description does not reflect the tasks. The current person will retire at the end of July. She has been in the position for 34 years. Discussion ensued of posting in early July. Discussion ensued of individuals filling in. There will be specific training and certifications for this position. Motion (Kaminski/Myers) to recommend as presented. Send to Village Board for approval. Motion carried unanimously.

OLD BUSINESS:
None.

REPORTS:

A. **Monthly Year to Date Financials:**
   1. Revenue and Expense Report All Funds: The reports were reviewed. Director Rath reported that the revenues and expenses are being closely watched. The revenues are dropping in recreation fees. At this time last year, recreation revenues were at 38%. This year the recreation revenues are at 18%. Expenses running lower as programs are not taking place. Not a big problem with the expenditures.
   2. Health and Dental Plans: Director Rath reviewed the reports. The Health Plan will need review.

B. **Impact Fees Financial Reports:** The report was reviewed. There is single family growth in the Wrenwood area. Attorney Sajdak did have conversation with the Village of Menomonee Falls Attorney. The discussion is the impact fees from the Capri development. Discussion ensued to check with the Public Service Commission as occupancy will be granted soon.

C. **Accounts Payable:** May 25, 2020 and June 10, 2020 payables were reviewed.

D. **Code Violation Reports:** The report was reviewed.

E. **C.I.P. PROJECTS:** The reports were reviewed. Director Rath commented on the use of existing funds.

F. **Letter of Credit Summaries:** The reports were reviewed. Woodland Ponds and Ellartee were renewed. Expect reductions in the next few weeks. Prairie Glen is an auto renewal. Harvest Hills project is on hold.
   1. Building Inspection Department – Reviewed.
   2. Public Works Department– Reviewed.
   3. Planning Department – Reviewed.

G. **Summary of all Village Contracts:** The summary of contracts were reviewed. Ben Hubrich will present a new format this summer.

H. **SCHEDULE NEXT MEETING: The next meeting will be on July 20, 2020 at 6:00 pm.**

ADJOURNMENT: Chairman Zabel adjourned the meeting at 6:28 p.m.

Respectfully Submitted,

Deanna Braunschweig

Deanna Braunschweig
Village Clerk

BUSINESS OF
VILLAGE OF GERMANTOWN

THE GENERAL GOVERNMENT & FINANCE COMMITTEE
& VILLAGE BOARD

MEETING DATE: July 20, 2020 – GGF

PLACEMENT: New Business

ITEM TITLE: Acceptance of the 2019 Comprehensive Annual Financial Report

SUBMITTED BY: Kim Rath, Finance Director

SUMMARY EXPLANATION:

The 2019 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.

2019 Points of Interest

General Fund Unassigned Fund Balance $6.764 million – 39% of subsequent year expenditures – year end 2018 it was 36%

Water Utility ending 2019 unassigned cash balance = $551,244, down $31,171 from 2018. Balances for other accounts = Assigned (Water Tower Maintenance) $680,800, Restricted $336,088 (Impact Fees), and $173,300 (Debt Reserve, Redemption & Depreciation).

Sewer Utility ending 2019 cash balance = $8,167,696. Deducting for the April 2020 Capital charge of $2,777,886 the unassigned balance is $5,389,810, an increase of $1.3 million over 2018. The Sewer Utility borrowed $3,000,000 in December to continue construction of interceptor main for new development. Sewer Replacement CD $35,826 and Vehicle Replacement Fund $491,494

The Health & Dental plans combined year-end balance is $1,272,188

The Communication and Internal Controls reports again recommends separation of duties for additional oversite. While a good practice is would require additional staff. Auditor Journal Entries were for Wisconsin Retirement pension reporting.

ATTACHMENT: ORDINANCE____ RESOLUTION ____ OTHER _xx____

2019 Comprehensive Annual Financial Report (Sent in an earlier email and posted to website)

http://wi-germantown2.civicplus.com/DocumentCenter/View/4782/Village-of-Germantown-2019-CAFR---Final?bidId=

Communication to Those Charged with Governance & Management

RECOMMENDATION:

Acceptance

COMMITTEE ACTION

Reporting and insights from 2019 audit:

Village of Germantown, Wisconsin

June 18, 2020

Executive summary

We have completed our audit of the financial statements of the Village of Germantown for the year ended December 31, 2019, and have issued our report thereon dated June 18, 2020. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the Village of Germantown should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Amanda Blomberg, Director: amanda.blomberg@bakertilly.com or +1 (608) 240 2386
- Leah Wipperfurth, Senior Associate: leah.wipperfurth@bakertilly.com or +1 (608) 240 2346

Sincerely,

Baker Tilly Virchow Krause, LLP

Amanda Blomberg

Amanda Blomberg, CPA

Table of contents

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

Audit objectives

Audit objectives

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Village Board:
  - Are free from material misstatement
  - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management		Auditor
	Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
	Establish and maintain effective internal control over financial reporting.	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
	Provide us with written representations at the conclusion of the audit	See Appendix B for a copy of management's representations

Audit status

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards
- Areas of complexity and additional compliance requirement including TIF Districts

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Implementation of GASB No. 84 reporting fiduciary activities

During the current year, your government implemented GASB Statement No. 84 – *Fiduciary Activities*. This standard was issued to provide a clear foundation and reduce inconsistencies in reporting of fiduciary activities. Implementation of this standard required the evaluation of various activities and application of specific criteria to determine the fiduciary activities that required reporting. As a result of this standard you will note the following changes in your financial statements from prior years:

- Reclassification of agency activities as custodial funds
- Change in the activity that is reported through the tax collection custodial fund
- Presentation of additions and deductions on the statement of changes in fiduciary net position for all fiduciary funds, including custodial funds

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements. We are not expressing an opinion on the effectiveness of the Village's 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.

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 identified the following deficiencies as material weaknesses:

Inadequate Segregation of Duties

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.

- **Key Controls**

There are 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.

<u>Controls Over Payroll</u>

- Persons preparing the payroll should be independent of other personnel duties or restricted from access to the payroll account.

<u>Controls Over Property Taxes</u>

- Bank reconciliations for the tax account should be performed by someone independent of the tax collection process.

<u>Controls Over Utility Billing</u>

- Persons involved in the cash receipting process should be independent of other billing 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.

- **Financial Statement Close Process**

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 the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed 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.

Required communications

Qualitative aspect of 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 have advised 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. As described in Note I, the Village changed accounting policies related to financial reporting for fiduciary activities by adopting Governmental Accounting Standards Board (GASB) No. 84 – *Fiduciary Activities* in 2019. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value 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, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Other information in documents containing audited financial statements

The Village's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Village can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Difficulties encountered during the audit

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

Disagreements with management

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.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the Village's financial statements. The schedule within the Appendix summarizes the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

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

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

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

We 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.

Nonattest services

The following nonattest services were provided by Baker Tilly:

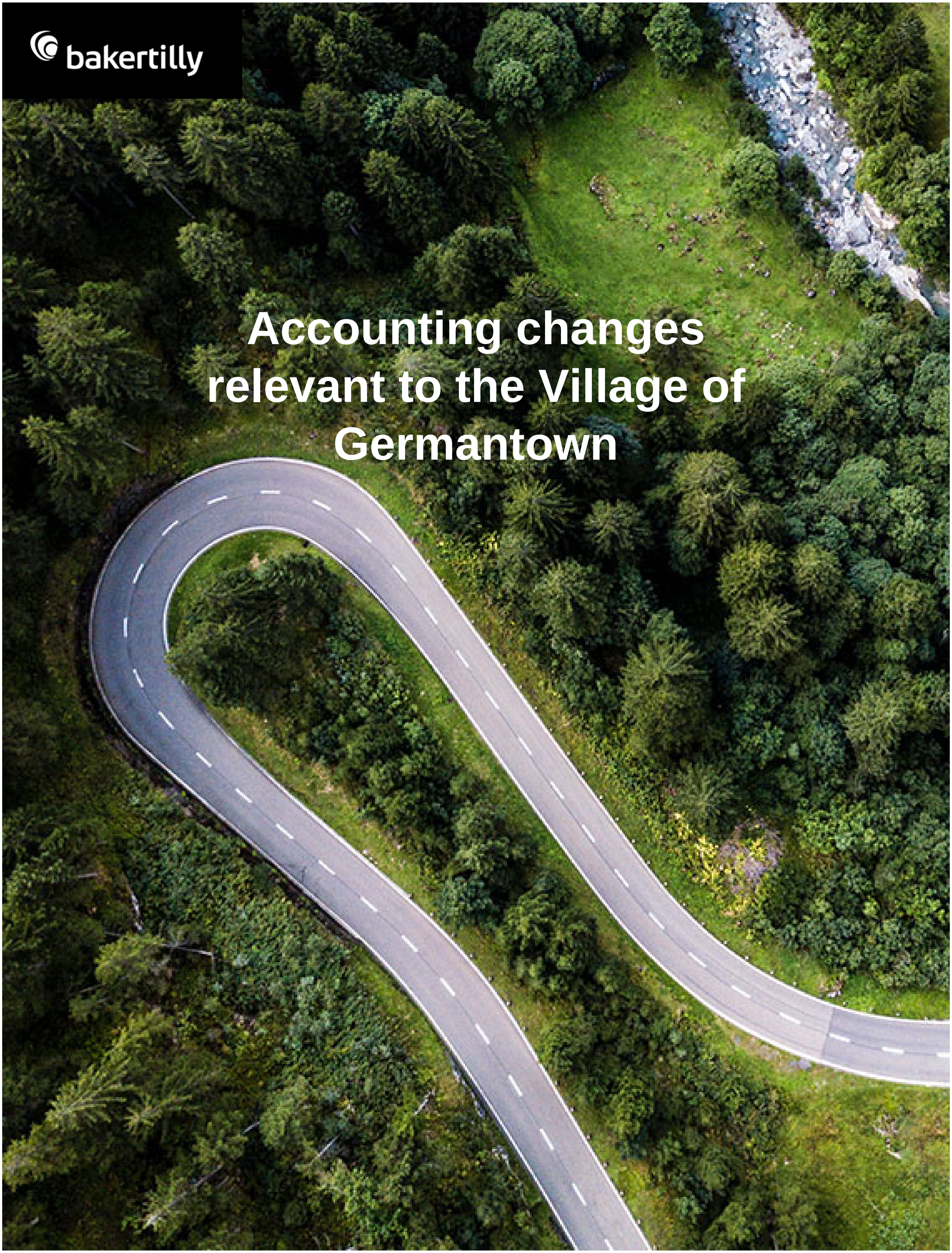
- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Utility rate consulting
- Impact fee consulting

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.

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

bakertilly

Accounting changes relevant to the Village of Germantown



Accounting changes relevant to the Village of Germantown

Future accounting standards updates

GASB Statement Number	Description	Potentially Impacts you	Effective Date
83	Certain Asset Retirement Obligations	✓	12/31/20*
87	Leases	✓	12/31/20
89	Accounting for Interest Incurred before the End of a Construction Period	✓	12/31/20
90	Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61	✓	12/31/20*
91	Conduit Debt	✓	12/31/21
92	Omnibus 2020	✓	12/31/22*
93	Replacement of Interfund Bank Offered Rates	✓	12/31/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Gui*dance, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming GASB pronouncements

Preparing for the new lease standard

GASB's new single model for lease accounting will be effective for the fiscal year 2021. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the Village review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. 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.

Learn more about [GASB 87.]

Planning for the new conduit debt reporting

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The Village should identify any existing debt arrangements involving third party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

Trending challenges for organizations

Trending challenges for organizations

Management and the governing body of the Village must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

COVID-19 Risks and ongoing response

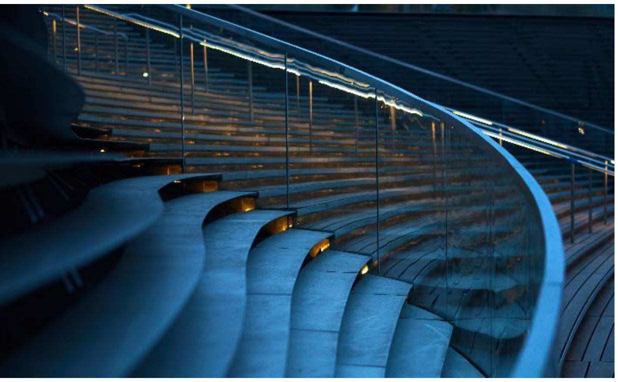
Staying nimble and resilient during unprecedented disruption

COVID-19 has challenged all organizations and the effects continue to unfold. It is critical that management and governing bodies stay nimble to respond to direct and indirect effects of this disruption on operations, cash flow, and people. Some best practices to consider include:

- Establish mechanisms to track COVID-19 related expenses, lost revenues or delayed revenues
- Monitor cash flow projections and seek short term liquidity help
- Create a policy and forms for compliance with Family First Coronavirus Response Act
- Compare anticipated results to bond covenants and track any continuing disclosure items
- Re-evaluate TIF projections with revised development scenarios
- Develop a strategy for leading your community through the crisis

Learn about public sector Coronavirus resources, including the latest news on business continuity and cash flow management, Federal stimulus and tax developments, and more.

2020 strategic risks for boards



Evaluating and mitigating the greatest risks

Public sector organizations face a multitude of internal and external risks in an evolving landscape. Risks can stem from strategy, finances, legal situations, operations, regulatory compliance, information technology, economic environment, and/or fraud, waste and abuse.

By employing a risk assessment, areas with the greatest needs and highest risks are evaluated. Then a risk mitigation plan can be developed and deployed.

Learn about risk assessment types, tools and strategies.

Cybersecurity

Operational reporting on cybersecurity effectiveness

As boards engage management in cybersecurity risk discussions, directors should expect management to produce reports on the effectiveness of the organization's cybersecurity-risk management program. Management can (and should) collect and analyze relevant performance measures and metrics to determine if cybersecurity safeguards and controls are operating as intended, and whether any corrective action should be taken to strengthen management's risk-mitigation approaches. While not an exhaustive list, some key processes on which management should report include these:

- Incident management
- Risk management and governance
- Independent assurance on the cybersecurity program

WATCH: On demand webinar about board governance over cybersecurity.

Learn more about cybersecurity risk management.

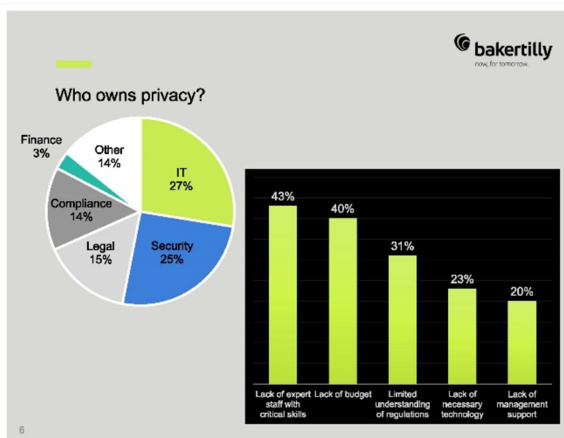
Data privacy

Elevating privacy risks to the forefront of board agendas

Organizations around the world are still scrambling to comply with the General Data Protection Regulation in the European Union, which went into effect in May 2018. While the data privacy regulatory environment changes rapidly, organizations can take proactive steps to ensure that they stay informed of the existing regulations and of those developing on the near horizon.

Adequate oversight remains a key part of staying on top of data privacy developments. Some regulations specify oversight requirements, and can depend on the type of the organization, the quantity and type of personal data processed, and the locations where operations take place. In many cases, a data protection officer (DPO) must lead the effort. Since the DPO is responsible for overseeing practices related to data protection strategy and implementation, having one in place early on will help ensure that the privacy program is comprehensive and consistent.

Learn more about data privacy risk management.



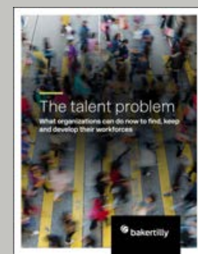
WATCH: On demand webinar about a risk-based approach to oversight, compliance and management of privacy

The talent problem

Establishing a lifeline for your shifting workforce

Employee recruitment and retention challenges are an all too common struggle in the public sector:

- Aging workers with institutional knowledge retire
- High demand for small qualified candidate pool
- Perception of geographic disadvantages
- Wage/benefit competition with private sector
- Lean operations exclude investments in recruitment, on-the-job training and technology
- Unclear growth and career advancement tracks



Download

Sustainable organizations must have a robust workforce development and succession planning program. Learn how to get started and incorporate a workforce/succession planning program with existing operational practices.

Innovation

Anticipating disruptive innovation and digital transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment. Companies that do not address and embrace new and emerging technologies will be less competitive or may even face obsolescence.

Given these challenges to companies, what does innovation mean in this era of digital transformation? Innovation now involves finding the right problems worth solving; building new offerings, business models, and experiences; and generating value at scale for customers.

Furthermore, the rapid digital transformation of advanced technologies such as blockchain, robotic process automation (RPA), and artificial intelligence (AI) now portend similar effects in industries from financial services and healthcare to communications and manufacturing. Boards must become knowledgeable about these digital disruption trends in order to be able to conduct meaningful oversight that management can use successfully as the Village embraces new technologies.

Learn more about innovation opportunities.

Anticipating Disruptive Innovation and Digital Transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment.

Read the blog post.

Public sector executive recruitment

Navigating recruitments and smart hiring

Competing for top executive talent in the public sector space takes industry knowledge, familiarity with the general applicant pool and experience navigating recruitments. Search consultants draw upon their understanding of organizational management and human resources to serve as a successful agent for government entities. In turn, public sector organizations can adopt a foundational understanding about search firms to ensure optimal collaboration on hiring opportunities.

Read the three part series to learn what your entity should be thinking about and how Baker Tilly can help.

Three part series on public sector executive recruitment

Navigate the changing workforce landscape with confidence, read the executive recruitment series.

1. Five myths about search firms
2. Recruiting for difficult positions
3. Hiring recommendations for government entities

Customer experience

Finding your edge in a competitive market

All industries are facing an increasingly competitive marketplace due to more connected consumers, partners and vendors. Where a company may have had a geographic advantage in the past, they now need to be able to compete against non-local organizations.

One of the key factors in maintaining your place in the market is ensuring a positive, fast and easy customer experience. Whether this means enhancing your customer support services through online chat bots or developing a mobile app to allow your customer access to their information around the clock, your organization needs to take your customer experience strategy seriously. Management and board members should understand where your experience is currently and what strategies you are evaluating to enhance it.

Learn more about why your customer experience is so important.

Operational and organizational sustainability

Aligning resources with strategy

As new demands confront the public sector industry, it's easy to solve an immediate problem instead of pausing to take a holistic view. Rippling inefficiencies, increasing financial pressures, taxing staff resources and plummeting constituent satisfaction can pile atop organizations already facing pressure to improve efficiency, effectiveness, relevance and financial viability.

An operational review follows a systematic, strategic approach to understanding an entity's operations and performance. Opportunities to improve processes, bolster internal controls and reduce costs are uncovered in order to realign organizational resources and strategic objectives.

Learn invaluable methods for executing an operational review while maintaining day-to-day operations.

Appendix A: Client service team

Client service team

Amanda Blomberg, CPA

Director

10 Terrace Ct
Madison, WI 53707
United States

T +1 (608) 240 2386
amanda.blomberg@bakertilly.com

Michelle Walter, CPA

Senior Manager

777 E Wisconsin Ave, 32nd Floor
Milwaukee, WI 53202
United States

T +1 (414) 777 5576
michelle.walter@bakertilly.com

Leah Wipperfurth, CPA

Senior Associate

10 Terrace Ct
Madison, WI 53707
United States

T +1 (608) 240 2346
leah.wipperfurth@bakertilly.com

Appendix B: Management representation letter

Village of
Germantown

FINANCE DEPARTMENT
N112 W17001 Mequon Road,
P. O. Box 337
Germantown, WI 53022-0337
Telephone: (262) 250-4700
Fax: (262) 253-8255

June 18, 2020

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, Wisconsin 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, 2019 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 financial statement 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 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) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

20) 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.

21) 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.

22) 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

    d) Utility rate consulting

    e) Impact fee consulting

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

23) 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.

24) 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.

25) The financial statements properly classify all funds and activities.

26) 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.

27) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.

28) 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.

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

30) 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.

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

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

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

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

35) Tax-exempt bonds issued have retained their tax-exempt status.

36) 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.

37) 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.

38) 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.

39) 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.

40) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

41) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

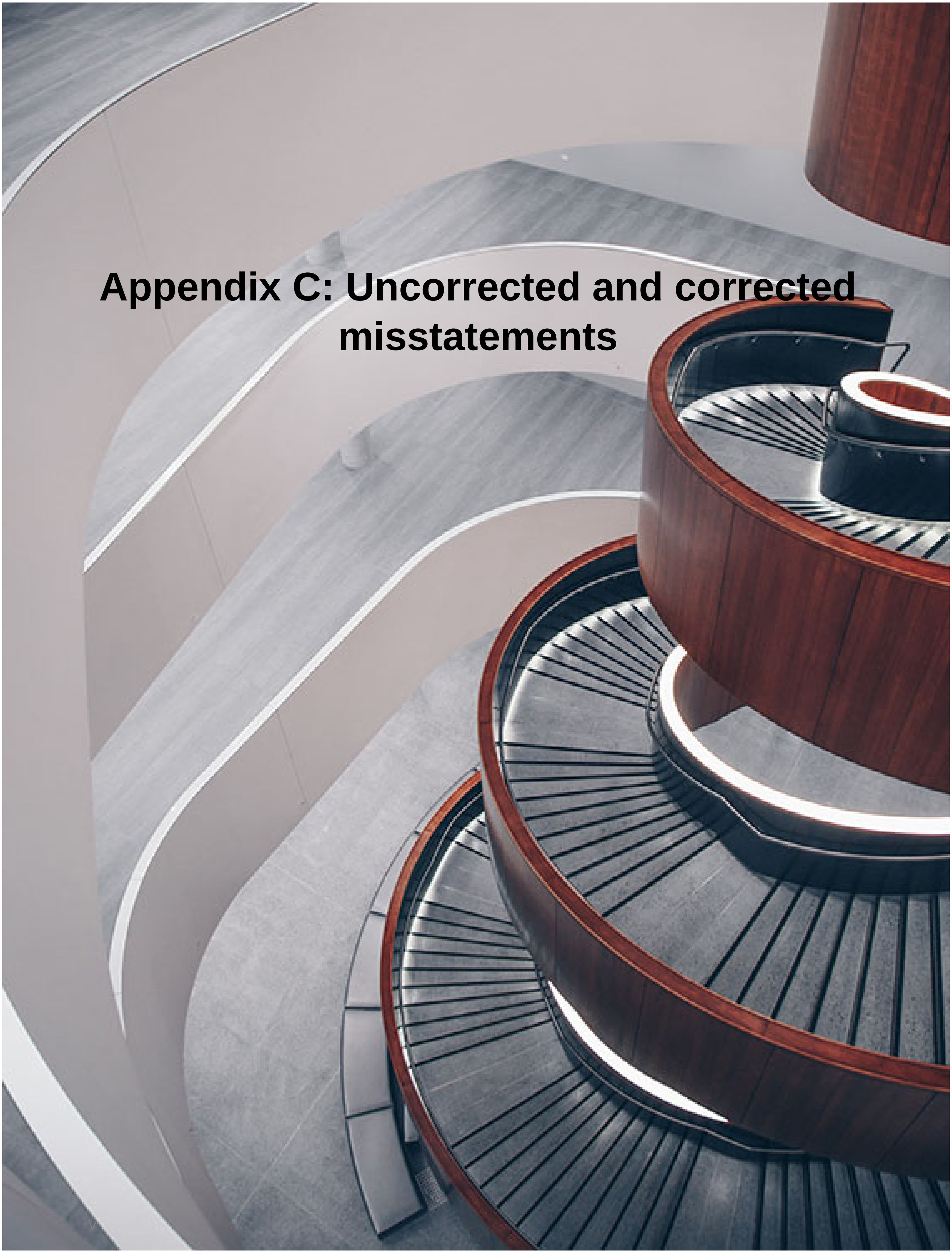
42) All activities that meet the criteria in GASB Statement No. 84 for presentation as fiduciary activities have been identified and presented as such.

43) Any direct borrowings, direct placements, lines of credit or debt default clauses have been identified and properly disclosed.

Sincerely,
Village of Germantown

Signed: Kim E. Rath Finance Director Signed: Steve Kreklow Administrator

Appendix C: Uncorrected and corrected misstatements



Material corrected misstatements

Description	Opinion unit	Amount
Change in net pension, deferred outflows of resources, and deferred inflows of resources	Water Utility, Sewer Utility	$615,905

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Appendix D: 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 of 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 financial statements and to determine whether they have been implemented. We will use such knowledge to:

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

c. 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.

d. 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.

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

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 governing 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. We anticipate that the Village will receive an unmodified opinion on its financial statements.

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

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

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

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

a. The entity'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. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early January. Our final financial fieldwork is scheduled during the spring 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.

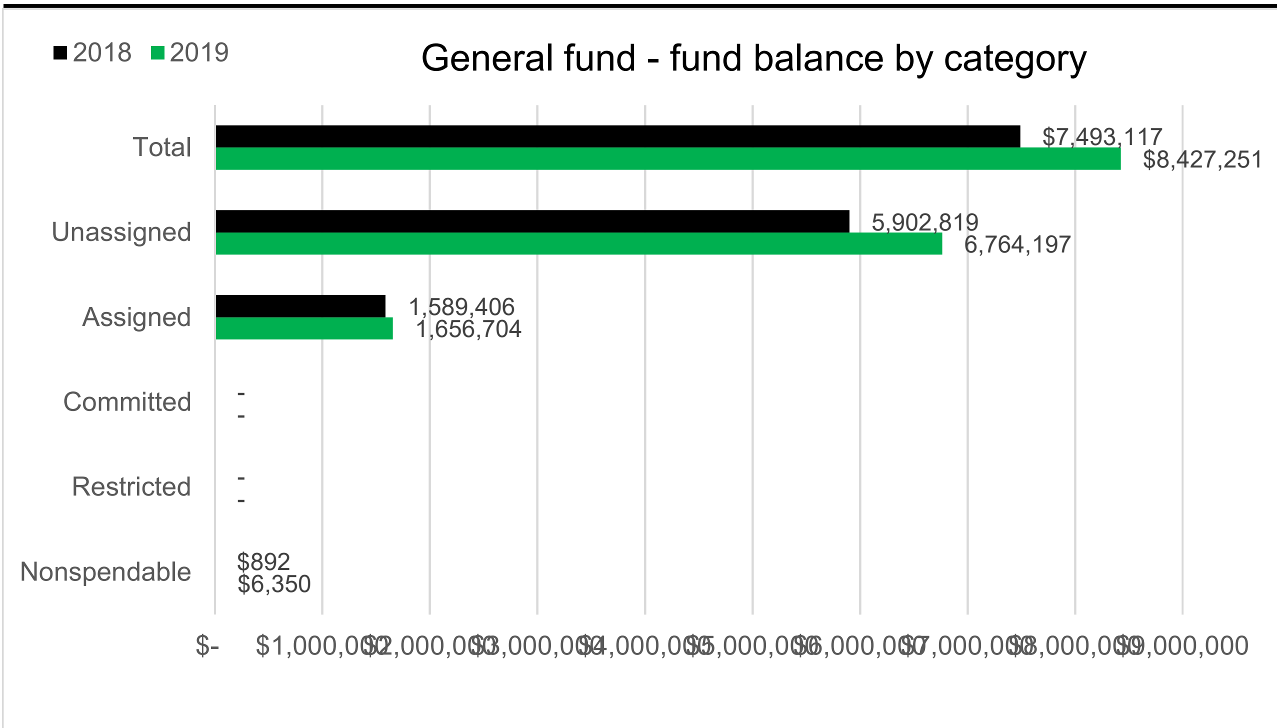
Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient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

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Appendix E: Audit results

Village of Germantown

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	$ 17,293,714	$ 16,190,457	$ 1,103,257
Expenditures and other financing uses	16,359,580	17,197,245	837,665
Net change in fund balance	$ 934,134	$ (1,006,788)	$ 1,940,922

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

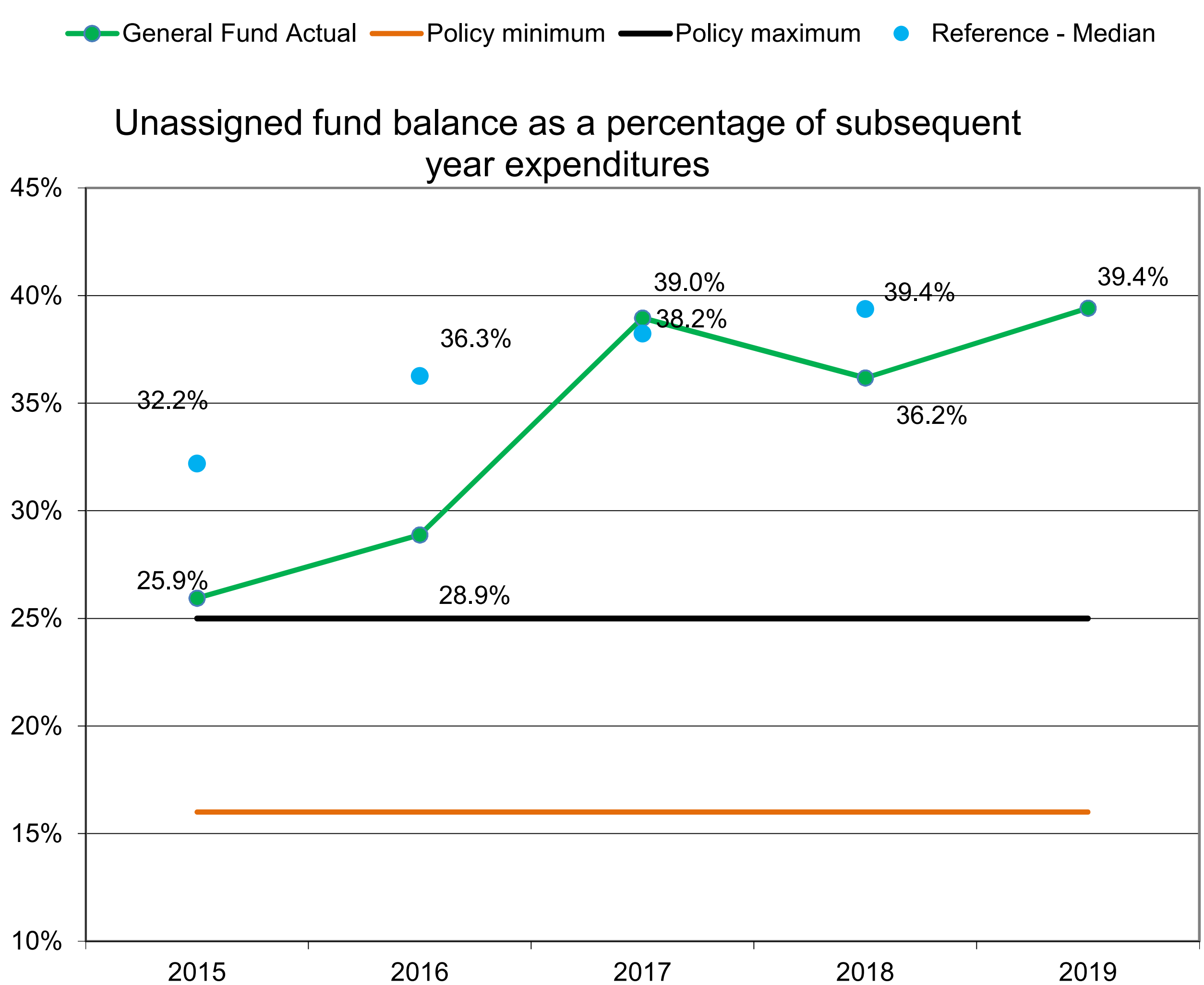
Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

Source: current and prior year financial statement information and other benchmark information as noted.

Fund balance policy:

Unassigned fund balance of 16-25% of Village's subsequent year general fund expenditure budget.



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2015 - 2018 Baker Tilly municipal client data for population ranges from 17,500 to 30,000.

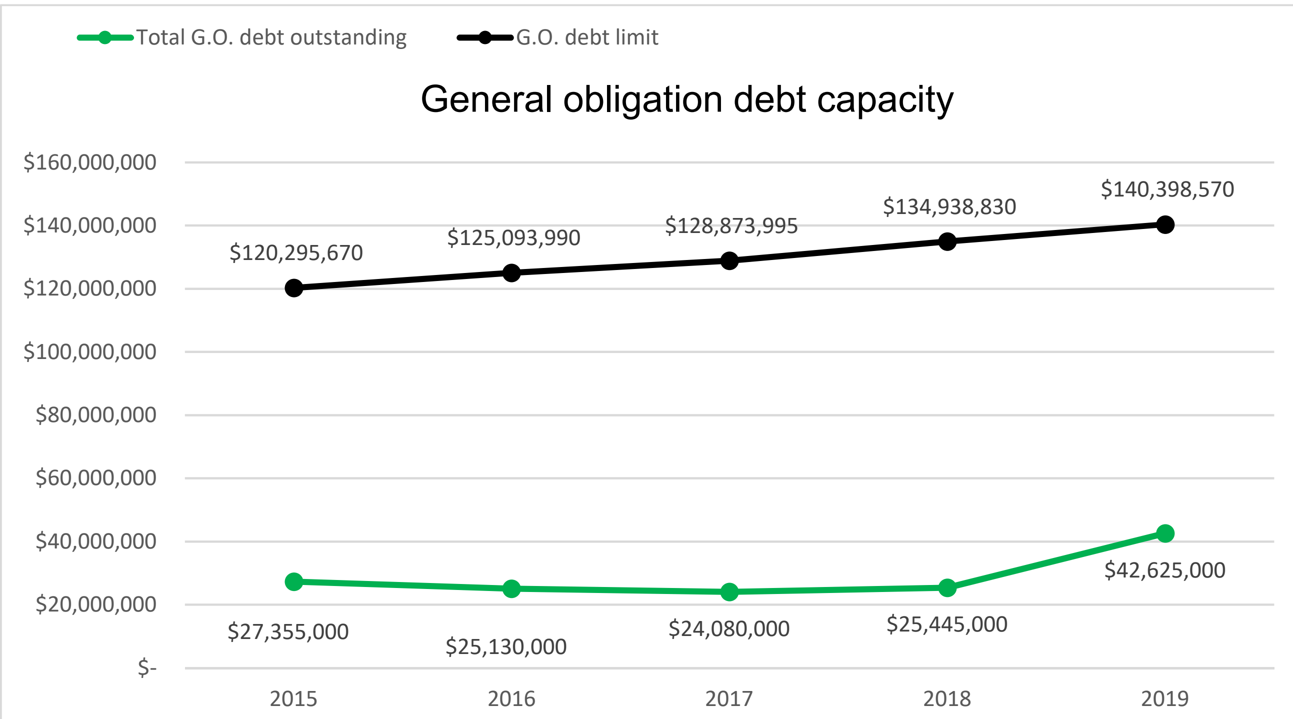
Source: current and prior year financial statement information and other benchmark information as noted.

Village of Germantown
General obligation debt

Debt management policy:

The Village does not currently have a debt management policy.

Actual percentage of debt limit at 12/31/19: **30%**



Total debt outstanding by type at 12/31/2019

	General obligation	Revenue debt	Total
Village	$ 39,620,000	$ -	$ 39,620,000
Utility	3,005,000	911,329	$ 3,916,329
Total	$ 42,625,000	$ 911,329	$ 43,536,329

Comparative metrics available online through the Wisconsin Policy Forum.

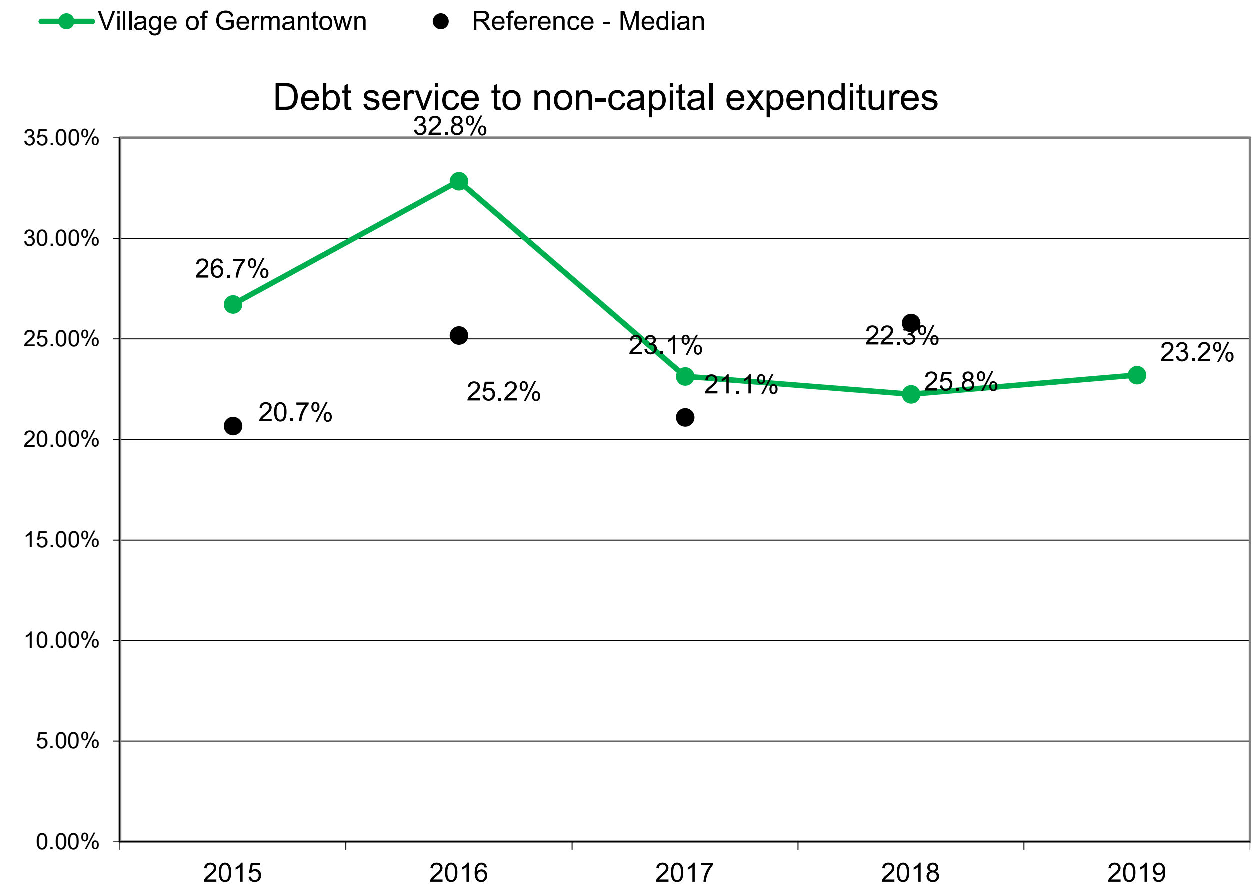
https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

Select "Debt" -- options for custom comparisons or comparisons by county

Source: current and prior year financial statement information and other benchmark information as noted.

Village of Germantown

Governmental funds - debt service



Current and prior year data

		2019		2018
Principal*	$	5,150,000	$	3,910,000
Interest		838,707		590,517
Total	$	5,988,707	$	4,500,517
Non-capital expenditures	$	25,804,122	$	20,224,933

* Excludes refundings of prior issuances

Other reference values

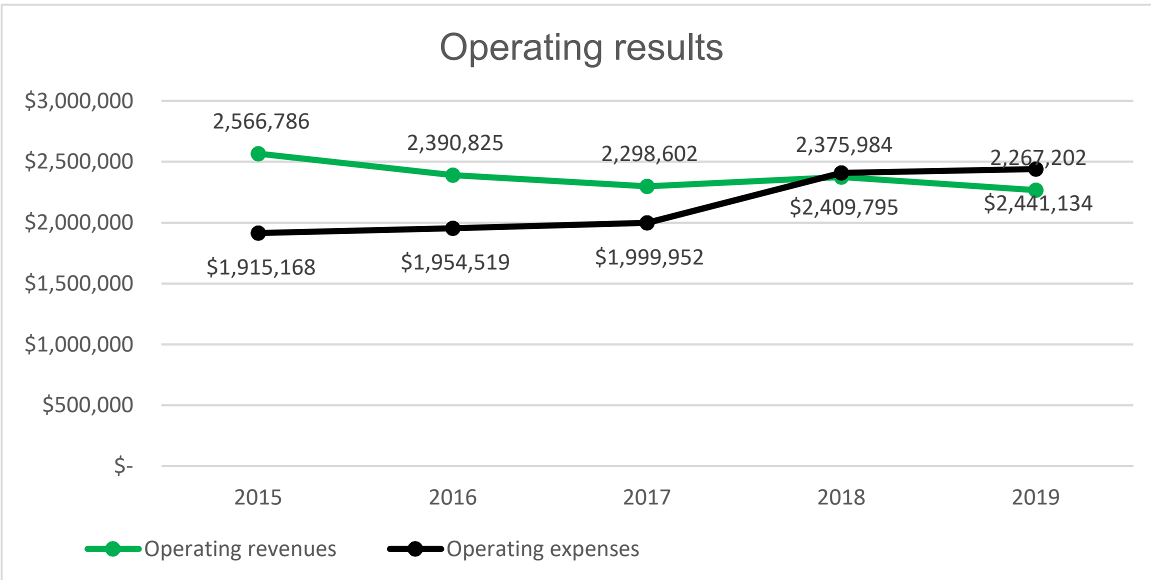
Median reference value generated from 2015 - 2018 Baker Tilly municipal client data for population ranges from 17,500 to 30,000.

Source: current and prior year financial statement information and other benchmark information as noted.

Germantown Water Utility

Water Utility Results

	Current Year	Prior Year
Actual Rate of Return	**-2.99%**	**-1.87%**
Authorized Rate of Return	**1.00%**	**1.00%**



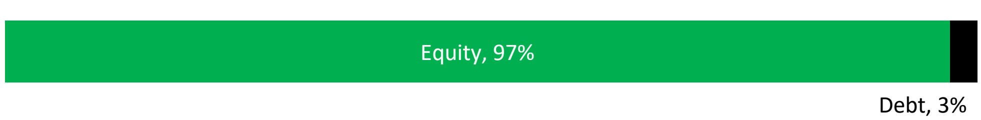
Unrestricted Reserves

	2015	2016	2017	2018	2019
Year end balance	$ 2,781,367	$ 2,547,289	$ 2,237,405	$ 1,276,527	$ 1,335,677
Months on hand	**13.00**	**12.79**	**11.68**	**6.45**	**7.07**

Debt Coverage

	2015	2016	2017	2018	2019
Actual	**10.91**	**9.22**	**9.50**	**7.11**	**6.48**
Required	1.25	1.25	1.25	1.25	1.25

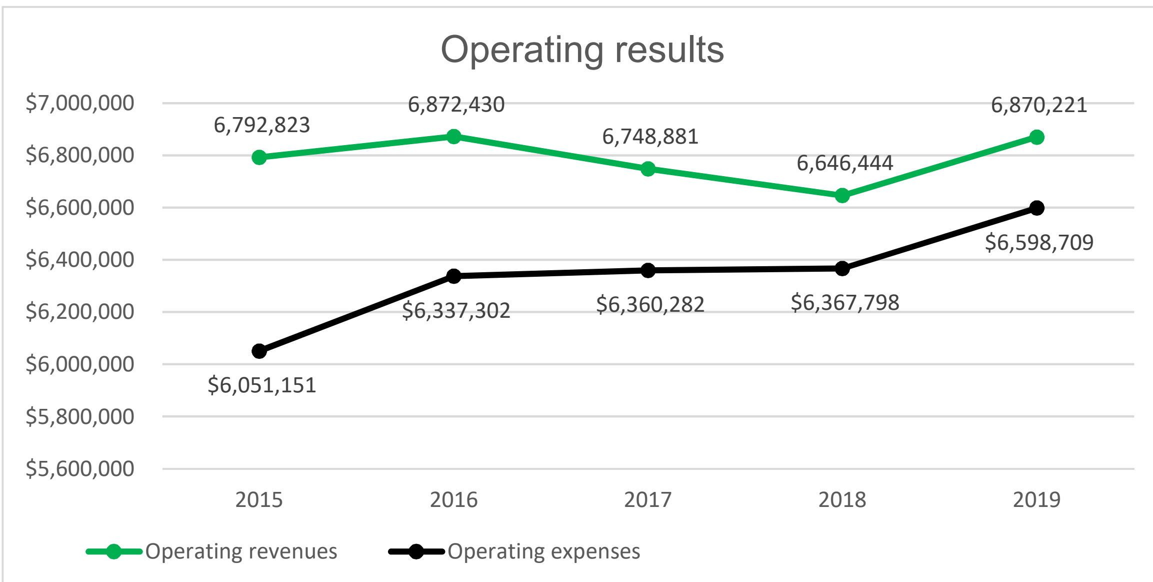
Investment in Capital



Source: current and prior year financial statement information and other benchmark information as noted.

Germantown Sewer Utility

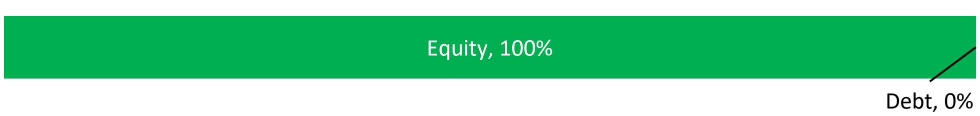
Sewer Utility Results



Unrestricted Reserves

	2015	2016	2017	2018	2019
Year end balance	$ 5,455,895	$ 4,879,522	$ 6,111,609	$ 7,043,583	$ 8,167,696
Months on hand	**9.64**	**8.52**	**10.87**	**12.72**	**14.27**

Investment in Capital



Source: current and prior year financial statement information and other benchmark information as noted.

BUSINESS of the
GENERAL GOVERNMENT & FINANCE COMMITTEE

MEETING DATE:	July 20, 2020
PLACEMENT	New Business
ITEM TITLE:	Public Service Commission (PSC) Notification to Continue Waiving Late Payment Penalties.
SUBMITTED BY:	Kim Rath, Finance Director

SUMMARY EXPLANATION:

Earlier this year the Governor Evers exercised his authority under Wis. Stat. § 323.12(4)(d) and issued Emergency Order #11, temporarily suspending certain provisions of Wis. Admin. Code chs. PSC 113, 134, and 185 relating to service rules for electric, natural gas, and water public utilities. One of provisions was to authorize public utilities to waive late fees. That order has since been altered to allow the application of late fees, although not toward any service incurred between March 24 and July 15, 2020.

The current system bills our customers quarterly, the last billing sent on June 30th was for service dates of March 15th through June 15th. Our next billing cycle will be June 16 through September 15th and will be mailed October 1st. Since it would require extensive programming and testing to avoid charging late fees and penalties on the service dates outlined in the PSC order, management proposes to continue waiving water utility late fees until the tax roll process that transfers past due balances to the property tax roll on or near November 16, 2020. We will resume assessing late fees after that.

The PSC order does not apply to the Sewer Utility, late fees will be assessed to outstanding sewer billings when the property tax roll transfer takes place.

The amount that will not be collected in 2020 for Water Utility late fees is approximately $12,500.

ATTACHMENT: ORDINANCE____ RESOLUTION ___ OTHER XX

Notice July 14 2020 to PSC – Docket 5-UI-120 Notification to delay late fees

RECOMMENDATION:

ACTION BY Committee

Village of Germantown

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

July 14, 2020

Uploaded via ERF

Public Service Commission
PO Box 7854
Madison WI 53707-7854

RE: PSC Docket 5-UI-120 Notification to delay late fee

This letter serves as notification as required per Supplemental Order-Second (PSC REF #392763) that the Village of Germantown plans to continue to waive late fees until the tax roll process to transfer past due balances to the property tax roll is completed on November 16, 2020. The Village of Germantown plans to start assessing late fees on or around November 18, 2020.

The Village's billing system would require extensive programming and testing to avoid charging late fees for service incurred between March 24 and July 15, 2020.

Please contact me if you have any questions.

Sincerely,

Kim E. Rath
Finance Director
Village of Germantown
krath@village.germantown.wi.us

Finance Department Organizational Changes

Background:

At the end of June, the long-time Village Accounts Payable Clerk retired, and the Village Finance Director has announced she will be retiring around the end of the year. With these factors in mind, staff has been discussing possible succession planning options for our Finance Department.

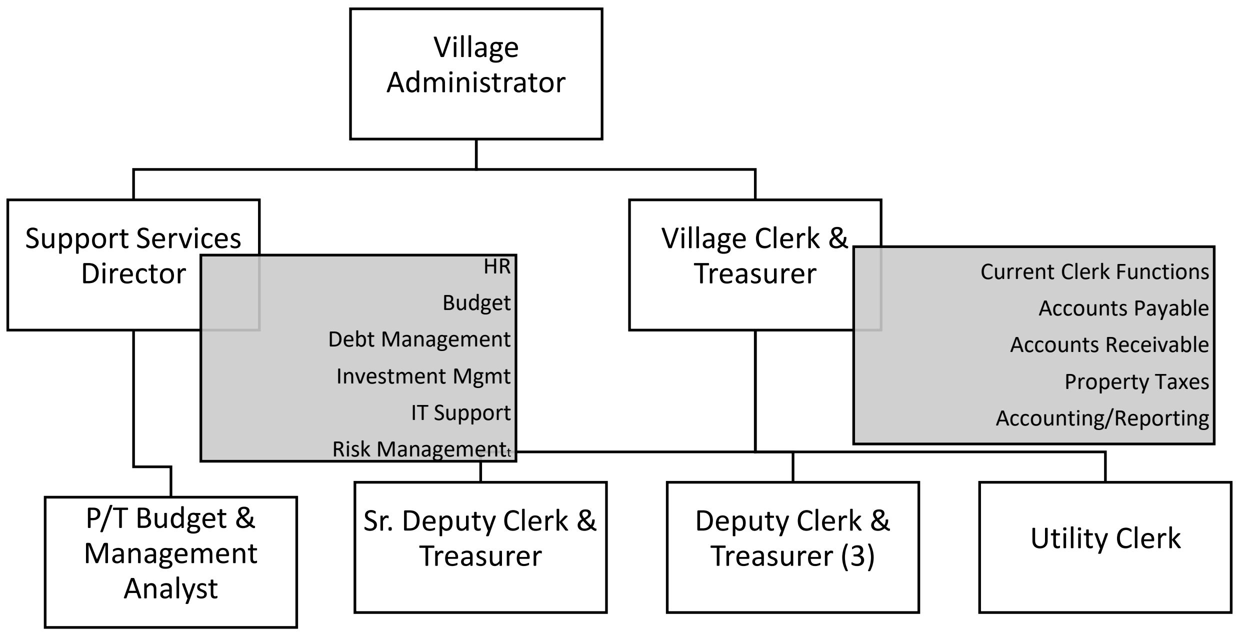
Factors in Determining Organizational Structure:

Beyond simply the dollars involved (which are very important), staff has been considering several other factors in determining what the best options might be for the future of the department. Some of these factors include:

- Efficiency, effectiveness, and customer service: By combining staff of the Finance Department and the Clerk's Department, we will be cross training multiple people to do multiple jobs. This will result in less gaps in service if someone is absent. It also allows us to use staff where they are needed most; for example, during tax season, instead of two people helping accept payments, there would be four.
- Existing staff: The Village is fortunate to have staff on the management team with a diverse set of skills. Tapping into these skills benefits the Village, and it also benefits the employees who will be better utilized, which should result in greater longevity. Both the Village Clerk and the Support Services Manager have finance related experience from previous positions, and both have expressed interest in expanding their roles with the Village.
- Segregation of Duties: One of the deficiencies pointed out in our audit involves segregation of duties. While this is a deficiency nearly every smaller municipality has, with the restructuring of the department, we are able to correct these issues by changing responsibilities. The end result will be slightly different duties for department staff.
- Cost: Recent Finance Director positions in neighboring communities have had salaries in excess of $100,000 a year, which means filling the position would likely cost us more than we currently have budgeted for the position. It would also create internal equity issues that may result in requests for salary increases in other departments.

Proposal:

With those questions in mind, the staff recommendation involves a shift in the structure of the department. Currently, there are four staff positions: Finance Director, Deputy Treasurer, and Accounts Payable Clerk, and Utility Clerk. The proposed change would divide the duties of the Finance Director between two other existing staff member, as shown in the organizational chart below.



Financial Impact:

We have already begun starting the process of analyzing job descriptions and classifications in order to determine appropriate salary ranges for each position. While this process has not been fully completed, all of our analysis shows a cost savings ranging between $20,000 to $40,000 in salaries for the departments.

Current Positions	**Proposed 2021 Positions**
Finance Director (1 FTE)	Sr Deputy Treasurer (1 FTE)
Deputy Treasurer (1 FTE)	Deputy Clerk/Deputy Treasurer (3 FTE)
Deputy Clerk/Management Analyst (2 FTE)	Utility Clerk (1 FTE)
Utility Clerk (1 FTE)	Support Services Director (1 FTE)
Accounts Payable Clerk (1 FTE)	Village Clerk Treasurer (1 FTE)
Support Services Manager (1 FTE)	Management/Budget Analyst (.5 FTE)
Village Clerk (1 FTE)	
8 FTE	7.5 FTE

Timeline:

- August Board Meeting: Eliminate Accounts Payable Clerk position and reclassify Deputy Clerk/Management Analyst position to a Deputy Clerk/Deputy Treasurer position. After reclassification, staff requests that we fill the vacancy immediately.
- 2021 Budget Process: Finalize salary ranges for existing staff; rewrite job descriptions, and ask for approval for 2021.
- 4th Quarter 2020: Move existing staff to their 2021 salary in consideration for the additional work they will be doing as we transition.

Village of Germantown
Business of General Government & Finance Committee and/or the Village Board

Meeting Date:	July 20, 2020
Placement:	New Business
Item Title:	Request to change title of Deputy Clerk/Management Analyst to Deputy Clerk /Deputy Treasurer and Fill the Deputy Clerk / Deputy Treasurer Position
Submitted By:	Deanna Braunschweig

Summary Explanation:

The Clerk’s Office Deputy Clerk position focuses on communication and service to internal as well as external customers.

Within the Clerk’s office the workflow is in constant rotation of responsibilities. This allows for each to handle a variety of tasks from one week to the next so that each knows the responsibilities and tasks required whether the task is election, license or meeting related.

The variety of workflow allows for a “teamwork” environment, which lifts the morale in the office and provides for back up for one another. The “teamwork” approach gives the opportunity of a group commitment, leadership and continuous efficiency improvements.

The first part of the request is to change the position title / description and add responsibilities of accounts payable (entry of invoices to be paid), receivables at the counter, tax collections, and pet licensing to flow in with the already very workable work cycle.

The second part of the request is to fill an additional full-time position. The rate of pay would depend on qualifications and would be similar to that of the current Deputy Clerks. The funds would come from the already budgeted position plus positions that have not been filled but are within the general fund.

This request has surfaced due to the retirement of the Accounts Payable Clerk.

As the Village focuses on a strong customer service initiative, additional counter trained staff in these areas will add to the Customer Service focus as well as internal support to departments within the Village.

Recommendation:

Direct staff to change the title of Deputy Clerk/Management Analyst to Deputy Clerk / Deputy Treasurer and add the job responsibilities listed above to the job description, and fill the full-time position.

Committee Action:

The item will need follow through to the Village Board due to the change of title, description, and rate of pay.

STATE OF WISCONSIN VILLAGE OF GERMANTOWN WASHINGTON COUNTY

ORDINANCE NO. 12-2020

AN ORDINANCE ANNEXING VILLAGE OWNED RIGHT-OF-WAY ON GOLDENDALE ROAD FROM STATE TRUCK HIGHWAY 145 TO APPROXIMATELY .12 MILES SOUTH OF THE CENTERLINE OF BONNIWELL ROAD

WHEREAS, pursuant to Wis. Stat. § 83.025(1)(a), Washington County removed a portion of County Trunk Highway "Y" from the county trunk highway system between Mequon Road and State Trunk Highway 145 (the "Transferred Roadway"); and

WHEREAS, Washington County, the Village of Germantown and the Town of Germantown entered into an intergovernmental agreement whereby the full responsibility for the ownership and maintenance of all the associated land lying under and adjacent to the Transferred Roadway, including all associated culverts, sidewalks, signage and signals, was transferred to the Village of Germantown on May 1, 2020; and

WHEREAS, a portion of the Transferred Roadway now owned by the Village of Germantown lies within the Town of Germantown, specifically the eastern half of the right-of-way commencing at State Trunk Highway 145 south to approximately .12 miles south of the centerline of Bonniwell Road; and

WHEREAS, Wis. Stat. § 66.0223 specifies the procedure of for the annexation of territory owned by the Village;

NOW, THEREFORE, the Village Board of the Village of Germantown, Wisconsin, do ordain as follows:

SECTION I:

The Village of Germantown hereby annexes that portion of the Transferred Roadway that is within the limits of the Town of Germantown, which is more specifically described in the attached Exhibit A and is shown on the plat attached hereto as Exhibit B (the "Annexed Territory"). Such annexation shall detach the Annexed Territory from the Town of Germantown and attach the same to the Village of Germantown.

SECTION II:

The Village Clerk is hereby directed to file seven (7) certified copies of this ordinance and exhibits with the secretary of administration. The annexation of the Annexed Territory shall be effective upon such filing.

SECTION III:

Upon the attachment of the Annexed Territory to the Village, such lands shall be included in Trustee District 2, Ward 2, and the Village Clerk shall file with the county clerk or board of election commissioners the report required by Wis. Stat. § 5.15(4)(b).

SECTION IV:

Within 10 days of filing the certified copies with the secretary of administration under Section II of this Ordinance, the Village Clerk is directed to mail or deliver a copy of the ordinance and exhibits to the clerk of Washington County.

SECTION V:

The terms and provisions of this ordinance are severable. Should any term or provision of this ordinance be found to be invalid by a court of competent jurisdiction, the remaining terms and provisions shall remain in full force and effect.

SECTION VI:

All ordinances or parts of ordinances contravening the terms of this ordinance are hereby to that extent repealed.

SECTION VII:

This ordinance shall take effect and be in full force upon its passage and the day after publication.

Introduced by Trustee:

Adopted: July 20, 2020 Vote: Ayes: Nays: Absent:

____
Dean Wolter, Village President

ATTEST:

____
Deanna Braunschweig, Village Clerk

Approved as to form:

____
Brian C. Sajdak, Village Attorney

Published:

FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
TAXES							
REVENUES							
TAXES							
10-410-411-1100	GENERAL PROPERTY TAXES	839,595.42	839,595.42	0.0	10,075,145.00	5,037,572.52	(50.0)
10-410-411-1400	MOBILE HOME TAXES	8,333.33	6.80	(99.9)	100,000.00	59,515.16	(40.4)
10-410-411-2300	HOTEL & MOTEL TAXES	18,232.50	0.00	100.0	218,790.00	45,431.90	(79.2)
10-410-411-3100	WATER UTILITY IN LIEU OF TAXES	48,750.00	307,543.00	530.8	585,000.00	307,543.00	(47.4)
10-410-411-3310	PAYMENT IN LIEU OF TAXES	833.33	0.00	100.0	10,000.00	9,147.83	(8.5)
10-410-411-3400	AGRICULTURAL USE VALUE PENALTY	416.67	0.00	100.0	5,000.00	0.00	100.0
10-410-411-8000	INTEREST & PENALTIES ON TAXES	208.33	735.40	253.0	2,500.00	1,674.24	(33.0)
TOTAL TAXES		916,369.58	1,147,880.62	25.2	10,996,435.00	5,460,884.65	(50.3)
TOTAL REVENUES: TAXES		916,369.58	1,147,880.62	25.2	10,996,435.00	5,460,884.65	(50.3)
SPECIAL ASSESSMENTS							
REVENUES							
SPECIAL ASSESSMENTS							
10-420-420-1000	SPEC ASSMT REV - HOLY HILL P	390.42	0.00	100.0	4,685.00	4,685.28	0.0
TOTAL SPECIAL ASSESSMENTS		390.42	0.00	100.0	4,685.00	4,685.28	0.0
TOTAL REVENUES: SPECIAL ASSESSMENTS		390.42	0.00	100.0	4,685.00	4,685.28	0.0
INTERGOVERNMENTAL REVENUES							
REVENUES							
INTERGOVERNMENTAL REVENUES							
10-430-431-2500	FEDERAL AID-NUTRITION	50.00	0.00	100.0	600.00	0.00	100.0
10-430-431-2600	FEDERAL AID-MISC	0.00	0.00	0.0	0.00	10,248.94	100.0
10-430-431-2700	FEDERAL AID-LAW ENFORCEMENT	416.67	43,200.00	267.9	5,000.00	43,200.00	764.0
10-430-431-2800	FED AID-HOMELAND SECURITY FIRE	0.00	0.00	0.0	0.00	0.00	0.0
10-430-431-4100	STATE SHARED REVENUE	17,928.67	0.00	100.0	215,144.00	0.00	100.0
10-430-431-4120	UTILITY PAYMENT	52,266.33	0.00	100.0	627,196.00	0.00	100.0
10-430-431-4130	EXPENDITURE RESTRAINT	0.00	0.00	0.0	0.00	0.00	0.0
10-430-431-4150	STATE AID-EXEMPT COMPUTER AID	16,515.92	0.00	100.0	198,191.00	0.00	100.0
10-430-431-4155	PERSONAL PROP EXEMPTION AID	5,459.83	0.00	100.0	65,518.00	65,518.33	0.0
10-430-431-4160	STATE AID-OTHER PUBLIC SAFETY	0.00	0.00	0.0	0.00	0.00	0.0
10-430-431-4200	STATE AID-FIRE INSURANCE	9,000.00	0.00	100.0	108,000.00	0.00	100.0
10-430-431-4220	STATE AID-FIRE-WIS ACT 102	491.67	0.00	100.0	5,900.00	0.00	100.0
10-430-431-5200	STATE AID-LAW ENFORCEMENT	1,666.67	0.00	100.0	20,000.00	0.00	100.0
10-430-431-5300	STATE AID-TRANSPORTATION	99,116.50	0.00	100.0	1,189,398.00	593,967.76	(50.0)
10-430-431-5410	STATE AID-RECYCLING	1,990.67	23,885.53	1099.8	23,888.00	23,885.53	0.0
10-430-431-5520	STATE AID-DNR TREE GRANT	0.00	0.00	0.0	0.00	0.00	0.0
10-430-431-5540	STATE AID-SENIOR TRANSPORTATN	0.00	0.00	0.0	0.00	0.00	0.0
10-430-431-5900	STATE AID-MISCELLANEOUS	66.67	0.00	100.0	800.00	0.00	100.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
INTERGOVERNMENTAL REVENUES							
REVENUES							
INTERGOVERNMENTAL REVENUES							
10-430-431-7210	COUNTY LIBRARY REVENUE	24,125.00	0.00	100.0	289,500.00	172,822.94	(40.3)
10-430-431-7214	COUNTY GRANTS	0.00	0.00	0.0	0.00	0.00	0.0
10-430-431-7215	COUNTY GRANT - AGING & DISABIL	500.00	0.00	100.0	6,000.00	1,312.37	(78.1)
10-430-431-7220	MID-WI FED LIB SYS-CONT ED GNT	0.00	0.00	0.0	0.00	0.00	0.0
10-430-431-7242	LOCAL ROAD IMPROVEMENT PROGRAM	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL INTERGOVERNMENTAL REVENUES		229,594.60	67,085.53	(70.7)	2,755,135.00	910,955.87	(66.9)
TOTAL REVENUES: INTERGOVERNMENTAL REVENUES		229,594.60	67,085.53	(70.7)	2,755,135.00	910,955.87	(66.9)
LICENSES, PERMITS & FEES							
REVENUES							
LICENSES							
10-440-441-1100	LIQUOR & MALT BEVERAGE	1,875.00	7,935.00	323.2	22,500.00	22,105.00	(1.7)
10-440-441-1200	OPERATORS	941.67	1,655.00	75.7	11,300.00	7,636.00	(32.4)
10-440-441-1400	ELECTRICAL CONTRACTORS	0.00	0.00	0.0	0.00	0.00	0.0
10-440-441-1600	CIGARETTE	141.67	500.00	252.9	1,700.00	1,700.00	0.0
10-440-441-1700	VENDING MACHINE	333.33	1,875.00	462.5	4,000.00	3,760.00	(6.0)
10-440-441-2100	MOBILE HOME PARK	58.33	700.00	1100.0	700.00	700.00	0.0
10-440-441-2200	BICYCLE	8.33	10.00	20.0	100.00	15.00	(85.0)
10-440-441-2300	PET LICENSE	541.67	146.00	(73.0)	6,500.00	3,708.75	(42.9)
10-440-441-2400	FARMERS MARKET PERMIT	66.67	80.00	19.9	800.00	560.00	(30.0)
10-440-441-2900	OTHER LICENSES	250.00	840.00	236.0	3,000.00	1,130.00	(62.3)
TOTAL LICENSES		4,216.67	13,741.00	225.8	50,600.00	41,314.75	(18.3)
BUILDING INSPECTION FEES							
10-440-443-3100	BUILDING PERMITS	30,117.50	22,155.71	(26.4)	361,410.00	163,215.23	(54.8)
10-440-443-3200	ELECTRICAL PERMITS	3,750.00	4,492.00	19.7	45,000.00	36,743.25	(18.3)
10-440-443-3300	PLUMBING PERMITS	3,250.00	2,980.00	(8.3)	39,000.00	23,919.10	(38.6)
10-440-443-3400	SPRINKLER SYSTEM INSPECTIONS	166.67	0.00	100.0	2,000.00	0.00	100.0
10-440-443-3500	EROSION CONTROL FEES	1,666.67	937.50	(43.7)	20,000.00	8,001.60	(59.9)
10-440-443-3600	SEALER OF WEIGHTS & MEASURES	575.00	0.00	100.0	6,900.00	7,101.53	2.9
10-440-443-3610	TECHNOLOGY MAINTENANCE FEE	0.00	657.00	100.0	0.00	2,721.30	100.0
10-440-443-3700	APPRAISAL-INSPECTION FEE	833.33	1,750.00	110.0	10,000.00	6,650.00	(33.5)
TOTAL BUILDING INSPECTION FEES		40,359.17	32,972.21	(18.3)	484,310.00	248,352.01	(48.7)
OTHER REGULATORY PERMITS/FEES							
10-440-449-4110	ZONING FEES	1,541.67	385.00	(75.0)	18,500.00	5,061.00	(72.6)
10-440-449-4120	APPEALS FEES	142.50	0.00	100.0	1,710.00	570.00	(66.6)
10-440-449-4140	PLAN COMMISSION REVIEW FEES	3,750.00	2,300.00	(38.6)	45,000.00	18,270.00	(59.4)

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
LICENSES, PERMITS & FEES							
REVENUES							
OTHER REGULATORY PERMITS/FEES							
10-440-449-4150	CONDITIONAL USE PERMITS	1,095.00	1,460.00	33.3	13,140.00	3,650.00	(72.2)
10-440-449-4160	LAND USE PLAN	0.00	0.00	0.0	0.00	0.00	0.0
10-440-449-4200	STORMWATER PERMIT FEE	0.00	0.00	0.0	0.00	280.00	100.0
10-440-449-4410	PLAT REVIEW FEES	1,875.00	0.00	100.0	22,500.00	9,520.00	(57.6)
10-440-449-9100	LICENSE PUBLICATION FEES	225.00	50.00	(77.7)	2,700.00	750.00	(72.2)
10-440-449-9200	PARKING PERMITS	333.33	240.00	(28.0)	4,000.00	870.00	(78.2)
10-440-449-9300	SECURITY ALARM PERMITS	0.00	0.00	0.0	0.00	0.00	0.0
10-440-449-9400	MEDICAL WASTE FACILITY FEE	0.00	0.00	0.0	0.00	0.00	0.0
10-440-449-9700	CABLE TV FRANCHISE FEES	15,416.67	0.00	100.0	185,000.00	43,264.26	(76.6)
10-440-449-9710	AT&T VIDEO SERV FRANCHISE FEE	6,583.33	0.00	100.0	79,000.00	15,210.51	(80.7)
10-440-449-9800	HUNTING/CONCEALED CARRY PERMIT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OTHER REGULATORY PERMITS/FEES		30,962.50	4,435.00	(85.6)	371,550.00	97,445.77	(73.7)
TOTAL REVENUES: LICENSES, PERMITS & FEES		75,538.34	51,148.21	(32.2)	906,460.00	387,112.53	(57.2)
FINES, FORFEITURES & PENALTIES							
REVENUES							
FINES, FORFEITURES & PENALTIES							
10-450-450-1100	COURT PENALTIES & COSTS	13,333.33	15,298.86	14.7	160,000.00	50,171.02	(68.6)
10-450-450-1300	PARKING VIOLATIONS	666.67	135.00	(79.7)	8,000.00	970.00	(87.8)
10-450-450-1900	OTHER LAW & ORDINANCE CHARGES	1,041.67	262.67	(74.7)	12,500.00	4,797.91	(61.6)
TOTAL FINES, FORFEITURES & PENALTIES		15,041.67	15,696.53	4.3	180,500.00	55,938.93	(69.0)
TOTAL REVENUES: FINES, FORFEITURES & PENALTIES		15,041.67	15,696.53	4.3	180,500.00	55,938.93	(69.0)
PUBLIC CHARGES FOR SERVICES							
REVENUES							
GENERAL GOVERNMENT							
10-460-461-1200	ASSESSMENT LETTERS	1,125.00	1,700.00	51.1	13,500.00	5,750.00	(57.4)
10-460-461-1300	AUDIO/VIDEO PUBLIC MEETINGS	0.00	0.00	0.0	0.00	0.00	0.0
10-460-461-1610	FLOODPLAIN LETTERS	0.00	0.00	0.0	0.00	0.00	0.0
10-460-461-7300	CABLE TV LEASE PAYMENTS	1,572.33	1,573.86	0.1	18,868.00	9,443.16	(49.9)
10-460-461-7400	US CELLULAR RENTAL PAYMENTS	2,173.42	25,653.56	1080.3	26,081.00	25,653.56	(1.6)
10-460-461-7410	ELECTION REVENUES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL GENERAL GOVERNMENT		4,870.75	28,927.42	493.9	58,449.00	40,846.72	(30.1)
PUBLIC SAFETY							
10-460-462-2110	POLICE-INVESTIGATION FEES	125.00	266.00	112.8	1,500.00	1,239.00	(17.4)
10-460-462-2120	ATT/ T-MBL TOWER RENTAL POLICE	4,992.92	5,538.96	10.9	59,915.00	19,386.36	(67.6)

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
PUBLIC CHARGES FOR SERVICES							
REVENUES							
PUBLIC SAFETY							
10-460-462-2220	AMBULANCE FEES	51,250.00	89,351.79	74.3	615,000.00	296,810.13	(51.7)
10-460-462-2221	OTHER FIRE DEPARTMENT REVENUES	708.33	916.45	29.3	8,500.00	7,135.31	(16.0)
10-460-462-2250	FUEL TANK INSPECTION FEES	0.00	0.00	0.0	0.00	0.00	0.0
10-460-462-2260	SURVIVE ALIVE HOUSE EDUCATION	8.33	0.00	100.0	100.00	105.00	5.0
10-460-462-2266	SURVIVE ALIVE RENTAL INCOME	2,500.00	0.00	100.0	30,000.00	0.00	100.0
TOTAL PUBLIC SAFETY		59,584.58	96,073.20	61.2	715,015.00	324,675.80	(54.5)
PUBLIC WORKS							
10-460-463-3100	ENGINEERING FEES	3,333.33	1,900.00	(43.0)	40,000.00	10,350.00	(74.1)
10-460-463-3210	HIGHWAY DEPARTMENT	1,000.00	0.00	100.0	12,000.00	25,279.51	110.6
10-460-463-3220	SNOW & ICE CONTROL	666.67	0.00	100.0	8,000.00	0.00	100.0
10-460-463-3230	ROAD CUTS	83.33	0.00	100.0	1,000.00	0.00	100.0
10-460-463-3250	DRIVEWAY FEE	41.67	400.00	859.9	500.00	1,150.00	130.0
10-460-463-3260	FINAL YARD GRADE ADJ FEE	33.33	0.00	100.0	400.00	0.00	100.0
10-460-463-6440	WEED CONTROL	108.33	0.00	100.0	1,300.00	0.00	100.0
10-460-463-8440	RECYCLE CENTER USE FEE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL PUBLIC WORKS		5,266.66	2,300.00	(56.3)	63,200.00	36,779.51	(41.8)
CULTURE, EDUCATION, RECREATION							
10-460-467-7110	LIBRARY FINES & FEES	2,000.00	211.64	(89.4)	24,000.00	5,656.92	(76.4)
10-460-467-7120	LIBRARY SYSTEM REVENUE	0.00	0.00	0.0	0.00	0.00	0.0
10-460-467-7210	PARK SHELTER & FIELD RENTAL	1,250.00	1,902.50	52.2	15,000.00	5,670.00	(62.2)
10-460-467-7212	PARK LAND FEES	33.33	300.00	800.0	400.00	300.00	(25.0)
10-460-467-7310	RECREATION FEES	85,833.33	38,407.80	(55.2)	1,030,000.00	226,442.46	(78.0)
10-460-467-7315	WPRA TICKET SALES	54.17	87.00	60.6	650.00	87.00	(86.6)
10-460-467-7317	ADVERTISING-REC DEPT BROCHURE	208.33	0.00	100.0	2,500.00	666.00	(73.3)
10-460-467-7318	RECREATION FACILITY USE FEE	7,083.33	1,662.32	(76.5)	85,000.00	12,278.45	(85.5)
10-460-467-7320	SENIOR CENTER FEES	916.67	25.00	(97.2)	11,000.00	1,279.61	(88.3)
10-460-467-7330	SENIOR CENTER RENTAL FEES	583.33	475.00	(18.5)	7,000.00	1,901.78	(72.8)
10-460-467-7340	CREDIT CARD	1,750.00	1.50	(99.9)	21,000.00	4,529.28	(78.4)
10-460-467-7350	SENIOR CENTER TRIP FEE	1,375.00	0.00	100.0	16,500.00	50.00	(99.7)
TOTAL CULTURE, EDUCATION, RECREATION		101,087.49	43,072.76	(57.3)	1,213,050.00	258,861.50	(78.6)
TOTAL REVENUES: PUBLIC CHARGES FOR SERVICES		170,809.48	170,373.38	(0.2)	2,049,714.00	661,163.53	(67.7)
MISCELLANEOUS REVENUES							
REVENUES							
INTEREST REVENUE							
10-480-481-1100	INTEREST ON INVESTMENTS	18,750.00	5,877.81	(68.6)	225,000.00	116,857.02	(48.0)

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
MISCELLANEOUS REVENUES							
REVENUES							
INTEREST REVENUE							
10-480-481-1115	UNREALIZED GAIN ON INVESTMENTS	0.00	0.00	0.0	0.00	0.00	0.0
10-480-481-1300	INTEREST ON INVOICES	41.67	717.88	1622.7	500.00	1,589.03	217.8
10-480-481-3200	INTEREST ON ASSESSMENTS	46.83	0.00	100.0	562.00	562.23	0.0
TOTAL INTEREST REVENUE		18,838.50	6,595.69	(64.9)	226,062.00	119,008.28	(47.3)
PROPERTY SALES							
10-480-483-3100	MATERIALS & SUPPLIES SALES	50.00	176.75	253.5	600.00	811.69	35.2
10-480-483-3200	PUBLIC SAFETY NUMBERS	52.50	240.00	357.1	630.00	1,200.00	90.4
10-480-483-3600	RECYCLING MATERIALS SALES	62.50	48.00	(23.2)	750.00	360.00	(52.0)
10-480-483-3610	RECYCLING CTR-WOOD CHIPS/MULCH	25.00	213.27	753.0	300.00	213.27	(28.9)
TOTAL PROPERTY SALES		190.00	678.02	256.8	2,280.00	2,584.96	13.3
DONATIONS & CONTRIBUTIONS							
10-480-485-5100	MISC GENERAL DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0
10-480-485-5150	FIREWORKS DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0
10-480-485-5210	POLICE DONATIONS & OTHER REV	0.00	0.00	0.0	0.00	0.00	0.0
10-480-485-5211	POLICE DEPT DARE FUND DONATION	0.00	0.00	0.0	0.00	2,440.97	100.0
10-480-485-5220	FIRE DEPARTMENT DONATIONS	0.00	500.00	100.0	0.00	2,020.19	100.0
10-480-485-5230	SURVIVE ALIVE HOUSE DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0
10-480-485-5710	LIBRARY DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0
10-480-485-5730	RECREATION DONATIONS	2,041.67	2,000.00	(2.0)	24,500.00	10,885.00	(55.5)
10-480-485-5740	OUTDOOR IMPROVEMENT DONATIONS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL DONATIONS & CONTRIBUTIONS		2,041.67	2,500.00	22.4	24,500.00	15,346.16	(37.3)
OTHER REVENUE							
10-480-489-9100	PERSONNEL COST ADJUSTMENT	2,916.67	0.00	100.0	35,000.00	0.00	100.0
10-480-489-9400	INSURANCE RECOVERIES	0.00	0.00	0.0	0.00	0.00	0.0
10-480-489-9600	REFUND OF PRIOR YEARS EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
10-480-489-9900	MISCELLANEOUS REVENUES	291.67	526.20	80.4	3,500.00	4,446.99	27.0
TOTAL OTHER REVENUE		3,208.34	526.20	(83.6)	38,500.00	4,446.99	(88.4)
TOTAL REVENUES: MISCELLANEOUS REVENUES		24,278.51	10,299.91	(57.5)	291,342.00	141,386.39	(51.4)
OTHER FINANCING SOURCES							
REVENUES							
PROCEEDS OF LONG-TERM DEBT							
10-490-491-1100	FUND BALANCE APPLIED	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL PROCEEDS OF LONG-TERM DEBT		0.00	0.00	0.0	0.00	0.00	0.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
OTHER FINANCING SOURCES							
REVENUES							
TRANSFERS FROM OTHER FUNDS							
10-490-492-4000	TRANSFER FROM CAP PROJ FUND	0.00	0.00	0.0	0.00	0.00	0.0
10-490-492-5000	TRANSFER IN FROM WATER	0.00	0.00	0.0	0.00	0.00	0.0
10-490-492-6000	TRANSFER IN FROM SEWER	0.00	0.00	0.0	0.00	0.00	0.0
10-490-492-7000	TRANSFER IN FROM HEALTH PLAN	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL TRANSFERS FROM OTHER FUNDS		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: OTHER FINANCING SOURCES		0.00	0.00	0.0	0.00	0.00	0.0
VILLAGE BOARD-LEGISLATIVE							
EXPENSES							
SALARIES & WAGES							
10-511-510-1100	SALARIES-REGULAR	3,466.67	3,466.76	0.0	41,600.00	20,992.62	49.5
TOTAL SALARIES & WAGES		3,466.67	3,466.76	0.0	41,600.00	20,992.62	49.5
FRINGE BENEFITS							
10-511-520-2100	SOCIAL SECURITY	320.33	320.20	0.0	3,844.00	1,948.45	49.3
TOTAL FRINGE BENEFITS		320.33	320.20	0.0	3,844.00	1,948.45	49.3
OPERATING SUPPLIES & EXPENSES							
10-511-530-3200	OFFICE SUPPLIES	29.17	26.16	10.3	350.00	168.00	52.0
10-511-530-3210	LEGISLATIVE MONTHLY EXPENSE	800.00	800.00	0.0	9,600.00	4,885.44	49.1
10-511-530-3300	COPY MACHINE	8.33	0.00	100.0	100.00	37.22	62.7
10-511-530-3400	POSTAGE	66.67	0.00	100.0	800.00	667.29	16.5
10-511-530-3500	DUES & SUBSCRIPTIONS	708.33	0.00	100.0	8,500.00	7,794.67	8.3
10-511-530-4100	LEGAL SERVICES	5,000.00	370.50	92.5	60,000.00	2,294.30	96.1
10-511-530-5400	EQUIPMENT REPAIR & MAINTENANCE	8.33	0.00	100.0	100.00	0.00	100.0
10-511-530-7200	TELEPHONE	13.33	18.22	(36.6)	160.00	102.00	36.2
10-511-530-7300	INSURANCE & BONDS	133.33	270.62	(102.9)	1,600.00	1,252.47	21.7
10-511-530-7600	PUBLICATIONS & NOTICES	83.33	0.00	100.0	1,000.00	101.42	89.8
10-511-530-7700	SEMINARS, MEETINGS & TRAINING	33.33	0.00	100.0	400.00	23.00	94.2
10-511-530-7900	EMPLOYEE RECOGNITION PROGRAM	175.00	30.75	82.4	2,100.00	1,030.75	50.9
10-511-530-7910	MEDIA COMMUNICATIONS	266.67	0.00	100.0	3,200.00	880.00	72.5
10-511-530-7920	CABLE TELEVISION	41.67	0.00	100.0	500.00	67.93	86.4
10-511-530-7950	BOARD OF APPEALS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		7,367.49	1,516.25	79.4	88,410.00	19,304.49	78.1
CAPITAL OUTLAY							
10-511-570-8100	VILLAGE BOARD EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: VILLAGE BOARD-LEGISLATIVE		11,154.49	5,303.21	52.4	133,854.00	42,245.56	68.4
ADMINISTRATOR							
EXPENSES							
SALARIES & WAGES							
10-512-510-1100	SALARIES-REGULAR	10,169.33	10,121.97	0.4	122,032.00	59,130.52	51.5
TOTAL SALARIES & WAGES		10,169.33	10,121.97	0.4	122,032.00	59,130.52	51.5
FRINGE BENEFITS							
10-512-520-2100	SOCIAL SECURITY	789.42	733.50	7.0	9,473.00	4,612.10	51.3
10-512-520-2200	STATE RETIREMENT	686.42	683.23	0.4	8,237.00	4,275.76	48.0
10-512-520-2300	HEALTH INSURANCE	1,968.75	1,968.75	0.0	23,625.00	11,812.50	50.0
10-512-520-2400	DENTAL INSURANCE	132.67	132.67	0.0	1,592.00	796.02	50.0
10-512-520-2500	LIFE INSURANCE	25.25	26.26	(4.0)	303.00	147.12	51.4
TOTAL FRINGE BENEFITS		3,602.51	3,544.41	1.6	43,230.00	21,643.50	49.9
OPERATING SUPPLIES & EXPENSES							
10-512-530-3100	GENERAL SUPPLIES & EXPENSES	18.75	0.00	100.0	225.00	45.36	79.8
10-512-530-3200	OFFICE SUPPLIES	83.33	35.73	57.1	1,000.00	73.38	92.6
10-512-530-3300	COPY MACHINE	58.33	14.45	75.2	700.00	140.07	79.9
10-512-530-3400	POSTAGE	104.17	0.00	100.0	1,250.00	1,038.07	16.9
10-512-530-3500	DUES & SUBSCRIPTIONS	50.00	203.88	(307.7)	600.00	527.88	12.0
10-512-530-3700	GAS & OIL	0.00	0.00	0.0	0.00	0.00	0.0
10-512-530-5400	EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.0	0.00	0.00	0.0
10-512-530-5500	VEHICLE REPAIR & MAINTENANCE	150.00	150.00	0.0	1,800.00	900.00	50.0
10-512-530-6100	WELLNESS EXPENSE - GENERAL	0.00	0.00	0.0	0.00	0.00	0.0
10-512-530-6110	WELLNESS - EMPLOYEE REIMBURSE	375.00	57.00	84.8	4,500.00	1,495.52	66.7
10-512-530-6120	WELLNESS - HEALTH RISK ASSMNT	500.00	0.00	100.0	6,000.00	0.00	100.0
10-512-530-7200	TELEPHONE	95.83	146.81	(53.2)	1,150.00	702.98	38.8
10-512-530-7300	INSURANCE & BONDS	150.00	313.65	(109.1)	1,800.00	1,436.62	20.1
10-512-530-7700	TRAINING & SEMINARS	125.00	0.00	100.0	1,500.00	569.00	62.0
10-512-530-7800	TRAVEL	208.33	666.63	(219.9)	2,500.00	666.63	73.3
TOTAL OPERATING SUPPLIES & EXPENSES		1,918.74	1,588.15	17.2	23,025.00	7,595.51	67.0
CAPITAL OUTLAY							
10-512-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: ADMINISTRATOR		15,690.58	15,254.53	2.7	188,287.00	88,369.53	53.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
CLERK							
EXPENSES							
SALARIES & WAGES							
10-513-510-1100	SALARIES-REGULAR	13,273.58	12,586.47	5.1	159,283.00	76,652.12	51.8
10-513-510-1800	SALARIES-ELECTIONS	6,634.50	0.00	100.0	79,614.00	27,684.35	65.2
10-513-510-1850	SALARIES-PART TIME	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SALARIES & WAGES		19,908.08	12,586.47	36.7	238,897.00	104,336.47	56.3
FRINGE BENEFITS							
10-513-520-2100	SOCIAL SECURITY	1,036.25	936.44	9.6	12,435.00	6,441.38	48.2
10-513-520-2200	STATE RETIREMENT	895.92	849.58	5.1	10,751.00	5,653.23	47.4
10-513-520-2300	HEALTH INSURANCE	2,025.00	2,025.00	0.0	24,300.00	12,150.00	50.0
10-513-520-2400	DENTAL INSURANCE	179.75	179.75	0.0	2,157.00	1,078.50	50.0
10-513-520-2500	LIFE INSURANCE	10.75	15.41	(43.3)	129.00	145.31	(12.6)
TOTAL FRINGE BENEFITS		4,147.67	4,006.18	3.4	49,772.00	25,468.42	48.8
OPERATING SUPPLIES & EXPENSES							
10-513-530-3100	GENERAL SUPPLIES & EXPENSES	375.00	0.00	100.0	4,500.00	937.31	79.1
10-513-530-3200	OFFICE SUPPLIES	125.00	100.84	19.3	1,500.00	337.60	77.4
10-513-530-3300	COPY MACHINE	416.67	282.81	32.1	5,000.00	3,149.43	37.0
10-513-530-3400	POSTAGE	250.00	2,000.00	(700.0)	3,000.00	4,077.51	(35.9)
10-513-530-3410	COMPUTER SOFTWARE MAINTENANCE	333.33	1,315.28	(294.5)	4,000.00	1,730.28	56.7
10-513-530-3950	ELECTION SUPPLIES & EXPENSES	1,083.33	2,934.38	(170.8)	13,000.00	11,843.73	8.8
10-513-530-5400	EQUIPMENT REPAIR & MAINTENANCE	250.00	0.00	100.0	3,000.00	0.00	100.0
10-513-530-7200	TELEPHONE	112.50	120.93	(7.4)	1,350.00	508.41	62.3
10-513-530-7300	INSURANCE & BONDS	375.00	788.87	(110.3)	4,500.00	3,613.31	19.7
10-513-530-7700	TRAINING & SEMINARS	383.33	0.00	100.0	4,600.00	879.00	80.8
10-513-530-7800	TRAVEL	186.67	666.63	(257.1)	2,240.00	666.63	70.2
TOTAL OPERATING SUPPLIES & EXPENSES		3,890.83	8,209.74	(111.0)	46,690.00	27,743.21	40.5
CAPITAL OUTLAY							
10-513-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: CLERK		27,946.58	24,802.39	11.2	335,359.00	157,548.10	53.0
TREASURER & ACCOUNTING							
EXPENSES							
SALARIES & WAGES							
10-514-510-1100	SALARIES-REGULAR	9,628.42	9,129.18	5.1	115,541.00	53,825.86	53.4
TOTAL SALARIES & WAGES		9,628.42	9,129.18	5.1	115,541.00	53,825.86	53.4

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
TREASURER & ACCOUNTING							
EXPENSES							
FRINGE BENEFITS							
10-514-520-2100	SOCIAL SECURITY	736.58	660.75	10.2	8,839.00	4,422.91	49.9
10-514-520-2200	STATE RETIREMENT	649.92	616.23	5.1	7,799.00	4,107.33	47.3
10-514-520-2300	HEALTH INSURANCE	2,214.58	2,214.58	0.0	26,575.00	13,287.48	50.0
10-514-520-2400	DENTAL INSURANCE	151.75	151.75	0.0	1,821.00	910.50	50.0
10-514-520-2500	LIFE INSURANCE	54.83	64.36	(17.3)	658.00	344.46	47.6
TOTAL FRINGE BENEFITS		3,807.66	3,707.67	2.6	45,692.00	23,072.68	49.5
OPERATING SUPPLIES & EXPENSES							
10-514-530-3100	GENERAL SUPPLIES & EXPENSES	191.67	0.00	100.0	2,300.00	505.76	78.0
10-514-530-3200	OFFICE SUPPLIES	150.00	188.46	(25.6)	1,800.00	397.91	77.8
10-514-530-3300	COPY MACHINE	166.67	98.90	40.6	2,000.00	403.61	79.8
10-514-530-3400	POSTAGE	158.33	0.00	100.0	1,900.00	1,038.15	45.3
10-514-530-4200	ACCOUNTING & AUDITING	2,000.00	5,713.00	(185.6)	24,000.00	19,533.00	18.6
10-514-530-5400	EQUIPMENT REPAIR & MAINTENANCE	100.00	0.00	100.0	1,200.00	1,056.00	12.0
10-514-530-7200	TELEPHONE	95.83	709.95	(640.8)	1,150.00	1,219.97	(6.0)
10-514-530-7300	INSURANCE & BONDS	258.33	541.76	(109.7)	3,100.00	2,481.43	19.9
10-514-530-7700	TRAINING & SEMINARS	25.00	0.00	100.0	300.00	0.00	100.0
10-514-530-7800	TRAVEL	41.67	0.00	100.0	500.00	0.00	100.0
10-514-530-7910	COLLECTION EXPENSES	33.33	0.00	100.0	400.00	0.00	100.0
TOTAL OPERATING SUPPLIES & EXPENSES		3,220.83	7,252.07	(125.1)	38,650.00	26,635.83	31.0
CAPITAL OUTLAY							
10-514-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: TREASURER & ACCOUNTING		16,656.91	20,088.92	(20.6)	199,883.00	103,534.37	48.2
ASSESSOR							
EXPENSES							
SALARIES & WAGES							
10-515-510-1100	SALARIES-REGULAR	0.00	0.00	0.0	0.00	0.00	0.0
10-515-510-1850	SALARIES-BOARD OF REVIEW	41.67	0.00	100.0	500.00	60.00	88.0
TOTAL SALARIES & WAGES		41.67	0.00	100.0	500.00	60.00	88.0
FRINGE BENEFITS							
10-515-520-2100	SOCIAL SECURITY	3.17	0.00	100.0	38.00	4.59	87.9
10-515-520-2200	STATE RETIREMENT	0.00	0.00	0.0	0.00	0.00	0.0
10-515-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TOTAL FRINGE BENEFITS		3.17	0.00	100.0	38.00	4.59	87.9
OPERATING SUPPLIES & EXPENSES							
10-515-530-3100	GENERAL SUPPLIES & EXPENSES	4.17	0.00	100.0	50.00	10.38	79.2
10-515-530-3200	OFFICE SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
10-515-530-3300	COPY MACHINE	0.00	0.00	0.0	0.00	0.00	0.0
10-515-530-3400	POSTAGE	0.00	0.00	0.0	0.00	0.00	0.0
10-515-530-4400	CONTRACTED SERVICES	7,083.33	7,083.33	0.0	85,000.00	42,500.02	50.0
10-515-530-4410	MUNICIPAL FEE-MFG ASSESSMENTS	1,416.67	0.00	100.0	17,000.00	16,067.80	5.4
10-515-530-5400	EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.0	0.00	0.00	0.0
10-515-530-7200	TELEPHONE	0.00	0.00	0.0	0.00	0.00	0.0
10-515-530-7300	INSURANCE & BONDS	22.08	47.52	(115.2)	265.00	217.67	17.8
10-515-530-7450	SOFTWARE SUPPORT SERVICE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		8,526.25	7,130.85	16.3	102,315.00	58,795.87	42.5
TOTAL EXPENSES: ASSESSOR		8,571.09	7,130.85	16.8	102,853.00	58,860.46	42.7
DATA PROCESSING							
EXPENSES							
SALARIES & WAGES							
10-517-510-1100	SALARIES-REGULAR	2,287.25	2,224.67	2.7	27,447.00	13,962.03	49.1
TOTAL SALARIES & WAGES		2,287.25	2,224.67	2.7	27,447.00	13,962.03	49.1
FRINGE BENEFITS							
10-517-520-2100	SOCIAL SECURITY	175.00	159.98	8.5	2,100.00	1,107.22	47.2
10-517-520-2200	STATE RETIREMENT	154.33	150.16	2.7	1,852.00	992.14	46.4
10-517-520-2300	HEALTH INSURANCE	583.33	583.33	0.0	7,000.00	3,499.98	50.0
10-517-520-2400	DENTAL INSURANCE	39.33	39.33	0.0	472.00	235.98	50.0
10-517-520-2500	LIFE INSURANCE	12.42	14.82	(19.3)	149.00	76.82	48.4
TOTAL FRINGE BENEFITS		964.41	947.62	1.7	11,573.00	5,912.14	48.9
OPERATING SUPPLIES & EXPENSES							
10-517-530-3100	GENERAL SUPPLIES & EXPENSES	16.67	0.00	100.0	200.00	3.46	98.2
10-517-530-3200	OFFICE SUPPLIES & FORMS	358.33	144.30	59.7	4,300.00	1,093.46	74.5
10-517-530-3250	WEBSITE MAINTENANCE	791.67	0.00	100.0	9,500.00	10,479.53	(10.3)
10-517-530-3300	COPY MACHINE	41.67	0.00	100.0	500.00	0.02	100.0
10-517-530-5400	EQUIPMENT REPAIR & MAINTENANCE	83.33	129.99	(55.9)	1,000.00	129.99	87.0
10-517-530-7200	TELEPHONE	54.17	79.59	(46.9)	650.00	384.66	40.8
10-517-530-7300	INSURANCE & BONDS	45.83	95.05	(107.4)	550.00	435.34	20.8
10-517-530-7400	HARDWARE, SUPPORT & SERVICE	1,500.00	168.75	88.7	18,000.00	2,533.13	85.9
10-517-530-7450	SOFTWARE, SUPPORT & SERVICE	1,916.67	0.00	100.0	23,000.00	21,235.37	7.6

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
DATA PROCESSING							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-517-530-7700	TRAINING & SEMINARS	20.83	0.00	100.0	250.00	0.00	100.0
10-517-530-7800	TRAVEL	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		4,829.17	617.68	87.2	57,950.00	36,294.96	37.3
CAPITAL OUTLAY							
10-517-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: DATA PROCESSING		8,080.83	3,789.97	53.1	96,970.00	56,169.13	42.0
GENERAL GOVERNMENT							
EXPENSES							
SALARIES & WAGES							
10-518-510-1100	SALARIES-REGULAR	0.00	0.00	0.0	0.00	0.00	0.0
10-518-510-1900	CONTINGENCY - SALARIES	233.25	0.00	100.0	2,799.00	0.00	100.0
TOTAL SALARIES & WAGES		233.25	0.00	100.0	2,799.00	0.00	100.0
FRINGE BENEFITS							
10-518-520-2100	SOCIAL SECURITY	24.17	0.00	100.0	290.00	0.00	100.0
10-518-520-2200	STATE RETIREMENT	0.00	0.00	0.0	0.00	0.00	0.0
10-518-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		24.17	0.00	100.0	290.00	0.00	100.0
OPERATING SUPPLIES & EXPENSES							
10-518-530-3100	GENERAL SUPPLIES AND EXPENSE	45.83	32.31	29.5	550.00	316.34	42.4
10-518-530-3200	OFFICE SUPPLIES	8.33	(96.74)	1261.3	100.00	49.98	50.0
10-518-530-3300	COPY MACHINE	25.00	0.00	100.0	300.00	0.00	100.0
10-518-530-3400	POSTAGE	41.67	2,468.00	(5822.7)	500.00	2,774.06	(454.8)
10-518-530-5400	EQUIPMENT REPAIR & MAINTENANCE	33.33	0.00	100.0	400.00	0.00	100.0
10-518-530-7100	HEAT, LIGHT, & POWER	5,166.67	3,026.90	41.4	62,000.00	23,110.34	62.7
10-518-530-7200	TELEPHONE	216.67	69.37	67.9	2,600.00	1,235.32	52.4
10-518-530-7300	INSURANCE & BONDS	258.33	541.76	(109.7)	3,100.00	2,481.43	19.9
10-518-530-7700	GEN GOVT. TRAINING	25.00	0.00	100.0	300.00	0.00	100.0
10-518-530-7800	GEN GOVT TRAVEL	29.17	0.00	100.0	350.00	0.00	100.0
10-518-530-7930	WEED CONTROL	108.33	0.00	100.0	1,300.00	0.00	100.0
10-518-530-8810	COMMITTEE/COMM RECOGNITION	0.00	0.00	0.0	0.00	0.00	0.0
10-518-530-9100	ILLEGAL TAXES & REFUNDS	0.00	0.00	0.0	0.00	2,566.73	100.0
10-518-530-9150	JUDGEMENTS AND SETTLEMENTS	0.00	0.00	0.0	0.00	0.00	0.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
GENERAL GOVERNMENT							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-518-530-9200	UNCOLLECTIBLE ITEMS	250.00	0.00	100.0	3,000.00	76.74	97.4
10-518-530-9300	RESERVE BUILD UP/EMERGENCY	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		6,208.33	6,041.60	2.6	74,500.00	32,610.94	56.2
CAPITAL OUTLAY							
10-518-570-8100	MISCELLANEOUS CAPITAL	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: GENERAL GOVERNMENT		6,465.75	6,041.60	6.5	77,589.00	32,610.94	57.9
BUILDING & GROUNDS MAINTENANCE							
EXPENSES							
SALARIES & WAGES							
10-519-510-1100	SALARIES-SUPERVISORY	2,703.50	2,681.59	0.8	32,442.00	16,900.45	47.9
10-519-510-1500	SALARIES-CUSTODIAL & GROUNDS	7,413.83	14,803.14	(99.6)	88,966.00	68,255.38	23.2
10-519-510-1900	SALARIES-AUTHORIZED TIME OFF	83.33	0.00	100.0	1,000.00	0.00	100.0
TOTAL SALARIES & WAGES		10,200.66	17,484.73	(71.4)	122,408.00	85,155.83	30.4
FRINGE BENEFITS							
10-519-520-2100	SOCIAL SECURITY	780.33	1,257.12	(61.1)	9,364.00	6,682.56	28.6
10-519-520-2200	STATE RETIREMENT	699.08	1,180.24	(68.8)	8,389.00	6,262.44	25.3
10-519-520-2300	HEALTH INSURANCE	2,378.33	2,378.33	0.0	28,540.00	14,269.98	50.0
10-519-520-2400	DENTAL INSURANCE	208.25	208.25	0.0	2,499.00	1,249.50	50.0
10-519-520-2500	LIFE INSURANCE	38.92	76.02	(95.3)	467.00	374.52	19.8
TOTAL FRINGE BENEFITS		4,104.91	5,099.96	(24.2)	49,259.00	28,839.00	41.4
OPERATING SUPPLIES & EXPENSES							
10-519-530-3100	GENERAL SUPPLIES & EXPENSES	1,166.67	329.30	71.7	14,000.00	5,920.49	57.7
10-519-530-3200	OFFICE SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
10-519-530-3500	CUSTODIAL SUPPLIES	2,583.33	1,663.11	35.6	31,000.00	9,560.89	69.1
10-519-530-4400	CONTRACTED SERVICES - CLEANING	9,166.67	9,170.53	0.0	110,000.00	55,023.18	49.9
10-519-530-5210	MAINT & REPAIR -VILL HALL BLDG	1,250.00	1,796.92	(43.7)	15,000.00	10,848.53	27.6
10-519-530-5215	MAINT & REPAIR - WOLF/BAST	125.00	0.00	100.0	1,500.00	1,720.75	(14.7)
10-519-530-5221	MAINT & REPAIR - POLICE BLDG	2,083.33	5,429.62	(160.6)	25,000.00	10,391.49	58.4
10-519-530-5222	MAINT & REPAIR - FIRE STATION	1,250.00	4,608.53	(268.6)	15,000.00	11,247.57	25.0
10-519-530-5223	MAINT & REPAIR - FIRE CO BLDG	83.33	0.00	100.0	1,000.00	100.00	90.0
10-519-530-5224	MAINT & REPAIR - SURVIVE ALIVE	333.33	1,598.67	(379.6)	4,000.00	2,811.39	29.7
10-519-530-5225	MAINT&REPAIR FIREMANS PARK BLG	416.67	409.96	1.6	5,000.00	874.96	82.5

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
BUILDING & GROUNDS MAINTENANCE							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-519-530-5242	MAINT & REPAIR - DPW OFFICES	1,666.67	1,276.11	23.4	20,000.00	6,285.17	68.5
10-519-530-5251	MAINT & REPAIR - LIBRARY BLDG	2,500.00	363.00	85.4	30,000.00	14,232.40	52.5
10-519-530-5254	MAINT & REPAIR - SENIOR CTR	500.00	566.01	(13.2)	6,000.00	6,224.87	(3.7)
10-519-530-5400	EQUIPMENT REPAIR & MAINTENANCE	83.33	134.29	(61.1)	1,000.00	134.29	86.5
10-519-530-5500	VEHICLE REPAIR & MAINTENANCE	125.00	0.00	100.0	1,500.00	0.00	100.0
10-519-530-7150	HEAT, LIGHT, POWER-FIRE CO BLD	225.00	111.86	50.2	2,700.00	965.42	64.2
10-519-530-7200	TELEPHONE	0.00	0.00	0.0	0.00	0.00	0.0
10-519-530-7300	INSURANCE & BONDS	1,083.33	2,271.58	(109.6)	13,000.00	10,404.62	19.9
10-519-530-7800	VEHICLE EXPENSE & MILEAGE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		24,641.66	29,729.49	(20.6)	295,700.00	146,746.02	50.3
CAPITAL OUTLAY-MAJOR BLDG IMPR							
10-519-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
10-519-570-8201	MAJOR REPAIRS - VILLAGE HALL	1,250.00	0.00	100.0	15,000.00	6,294.00	58.0
10-519-570-8221	MAJOR REPAIRS - POLICE DEPT	416.67	0.00	100.0	5,000.00	0.00	100.0
10-519-570-8222	MAJOR REPAIRS - FIRE STATIONS	8,350.42	21,201.18	(153.8)	100,205.00	21,201.18	78.8
10-519-570-8224	MAJOR REPAIRS - SURVIVE ALIVE	0.00	0.00	0.0	0.00	0.00	0.0
10-519-570-8225	MAIR REPAIRS FIREMANS PRK BLDG	0.00	0.00	0.0	0.00	0.00	0.0
10-519-570-8242	MAJOR REPAIRS - DPW BUILDINGS	0.00	0.00	0.0	0.00	0.00	0.0
10-519-570-8251	MAJOR REPAIRS - LIBRARY	2,083.33	0.00	100.0	25,000.00	14,042.23	43.8
10-519-570-8254	MAJOR REPAIRS - SENIOR CENTER	0.00	0.00	0.0	0.00	0.00	0.0
10-519-570-8425	MAJOR REPAIRS - BELL MUSEUM	2,500.00	13,400.00	(436.0)	30,000.00	13,400.00	55.3
TOTAL CAPITAL OUTLAY-MAJOR BLDG IMPR		14,600.42	34,601.18	(136.9)	175,205.00	54,937.41	68.6
TOTAL EXPENSES: BUILDING & GROUNDS MAINTENANCE		53,547.65	86,915.36	(62.3)	642,572.00	315,678.26	50.8
LAW ENFORCEMENT							
EXPENSES							
SALARIES & WAGES							
10-521-510-1110	SALARIES-ADMINISTRATION	84,496.83	82,166.64	2.7	1,013,962.00	489,760.66	51.7
10-521-510-1120	SALARIES-DETECTIVES	13,000.00	12,754.20	1.8	156,000.00	78,646.40	49.5
10-521-510-1130	SALARIES-OFFICERS	114,969.42	74,990.37	34.7	1,379,633.00	582,350.93	57.7
10-521-510-1140	SALARIES-DISPATCHERS	28,041.00	27,125.66	3.2	336,492.00	171,046.28	49.1
10-521-510-1310	OVERTIME-OFFICERS	7,500.00	7,128.64	4.9	90,000.00	35,680.00	60.3
10-521-510-1340	OVERTIME-DISPATHCERS	666.67	37.88	94.3	8,000.00	355.14	95.5
10-521-510-1850	SALARIES-POLICE & FIRE COMM	55.83	0.00	100.0	670.00	0.00	100.0
10-521-510-1900	SALARIES-OFFICERS ATO	20,000.00	23,125.04	(15.6)	240,000.00	108,401.78	54.8
10-521-510-1910	SALARIES-DISPATCHERS ATO	5,833.33	4,203.49	27.9	70,000.00	12,821.51	81.6
TOTAL SALARIES & WAGES		274,563.08	231,531.92	15.6	3,294,757.00	1,479,062.70	55.1

BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
LAW ENFORCEMENT							
EXPENSES							
FRINGE BENEFITS							
10-521-520-2100	SOCIAL SECURITY	21,004.08	17,019.98	18.9	252,049.00	119,896.91	52.4
10-521-520-2200	STATE RETIREMENT	29,876.83	25,012.18	16.2	358,522.00	175,069.05	51.1
10-521-520-2300	HEALTH INSURANCE	38,750.00	33,533.18	13.4	465,000.00	222,066.36	52.2
10-521-520-2400	DENTAL INSURANCE	2,876.83	2,564.08	10.8	34,522.00	16,635.48	51.8
10-521-520-2500	LIFE INSURANCE	449.67	469.90	(4.5)	5,396.00	2,554.23	52.6
TOTAL FRINGE BENEFITS		92,957.41	78,599.32	15.4	1,115,489.00	536,222.03	51.9
OPERATING SUPPLIES & EXPENSES							
10-521-530-3100	GENERAL SUPPLIES & EXPENSES	625.00	467.56	25.1	7,500.00	7,017.82	6.4
10-521-530-3200	OFFICE SUPPLIES	833.33	933.58	(12.0)	10,000.00	4,668.58	53.3
10-521-530-3300	COPY MACHINE	583.33	700.19	(20.0)	7,000.00	3,829.58	45.2
10-521-530-3400	POSTAGE	250.00	183.02	26.7	3,000.00	962.22	67.9
10-521-530-3500	CUSTODIAL SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
10-521-530-3700	GAS & OIL	6,500.00	0.00	100.0	78,000.00	15,089.45	80.6
10-521-530-3810	UNIFORM ALLOWANCE	2,500.00	4,345.04	(73.8)	30,000.00	21,423.46	28.5
10-521-530-3820	PROTECTIVE SUPPLIES & EXPENSE	416.67	(150.00)	136.0	5,000.00	727.80	85.4
10-521-530-3830	JUVENILE SUPPLIES	141.67	0.00	100.0	1,700.00	0.00	100.0
10-521-530-3831	DARE FUND EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
10-521-530-3840	CRIME PREVENTION	250.00	33.00	86.8	3,000.00	776.15	74.1
10-521-530-3850	INVESIGATIVE SUPPLIES	583.33	285.53	51.0	7,000.00	1,974.96	71.7
10-521-530-3860	MEDICAL SUPPLIES	166.67	0.00	100.0	2,000.00	3,128.84	(56.4)
10-521-530-3870	JAIL	0.00	0.00	0.0	0.00	0.00	0.0
10-521-530-3880	ANIMAL POUND	380.00	2,280.00	(500.0)	4,560.00	4,560.00	0.0
10-521-530-3900	POLICE & FIRE COMM-OTHER EXP	0.00	0.00	0.0	0.00	0.00	0.0
10-521-530-4110	LEGAL COUNSEL-PERSONNEL	166.67	0.00	100.0	2,000.00	0.00	100.0
10-521-530-4120	LEGAL FEES-COURT	1,500.00	0.00	100.0	18,000.00	15,804.00	12.2
10-521-530-4130	OTHER COURT COSTS	233.33	380.00	(62.8)	2,800.00	644.00	77.0
10-521-530-4310	OUTSIDE SERVICES-CONSLT/TEMP	0.00	0.00	0.0	0.00	0.00	0.0
10-521-530-5200	BUILDING & GROUNDS MAINTENANCE	166.67	0.00	100.0	2,000.00	1,387.50	30.6
10-521-530-5210	BUILDING MAINTENANCE-GRANT	0.00	0.00	0.0	0.00	0.00	0.0
10-521-530-5410	OFFICE EQUIP-REPAIR & MAINT	250.00	825.00	(230.0)	3,000.00	825.00	72.5
10-521-530-5420	RADAR MAINTENANCE	133.33	735.00	(451.2)	1,600.00	735.00	54.0
10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	2,916.67	1,856.35	36.3	35,000.00	16,336.63	53.3
10-521-530-7100	HEAT, LIGHT, & POWER	3,000.00	2,585.50	13.8	36,000.00	15,428.52	57.1
10-521-530-7110	WATER & SEWER	166.67	0.00	100.0	2,000.00	770.27	61.4
10-521-530-7200	TELEPHONE	658.33	770.86	(17.0)	7,900.00	4,178.17	47.1
10-521-530-7210	COMMUNICATION	7,670.75	7,772.71	(1.3)	92,049.00	83,950.11	8.8
10-521-530-7300	INSURANCE & BONDS	13,083.33	27,717.51	(111.8)	157,000.00	127,496.59	18.7
10-521-530-7400	COMPUTER HARDWARE MAINT	1,000.00	0.00	100.0	12,000.00	7,315.00	39.0
10-521-530-7450	COMPUTER SOFTWARE SUPPORT	5,566.67	31.63	99.4	66,800.00	46,181.18	30.8
10-521-530-7700	TRAINING	2,375.00	166.88	92.9	28,500.00	10,604.08	62.7

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
LAW ENFORCEMENT							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-521-530-7800	TRAVEL	666.67	0.00	100.0	8,000.00	1,869.69	76.6
10-521-530-7920	POLICE RECRUIT TESTING	250.00	0.00	100.0	3,000.00	653.98	78.2
10-521-530-9100	CIVIL DEFENSE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		53,034.09	51,919.36	2.1	636,409.00	398,338.58	37.4
CAPITAL OUTLAY							
10-521-570-8100	MISCELLANEOUS EQUIPMENT	9,080.25	0.00	100.0	108,963.00	10,026.81	90.8
10-521-570-8200	HOMELAND SECURITY GRANT EXP	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		9,080.25	0.00	100.0	108,963.00	10,026.81	90.8
TOTAL EXPENSES: LAW ENFORCEMENT		429,634.83	362,050.60	15.7	5,155,618.00	2,423,650.12	52.9
FIRE PROTECTION							
EXPENSES							
SALARIES & WAGES							
10-522-510-1110	SALARIES-ADMINISTRATION	28,112.75	27,824.50	1.0	337,353.00	167,578.13	50.3
10-522-510-1130	SALARIES-OFFICERS	391.67	185.16	52.7	4,700.00	925.80	80.3
10-522-510-1150	SALARIES-REGULAR FULL/PART	56,957.17	59,023.70	(3.6)	683,486.00	394,637.56	42.2
10-522-510-1240	SALARIES-INSPECTION & FIRE ED	0.00	0.00	0.0	0.00	0.00	0.0
10-522-510-1250	SALARIES-EMS RECERTIFICATION	0.00	0.00	0.0	0.00	0.00	0.0
10-522-510-1500	SALARIES-CUSTODIAL & GROUNDS	62.50	0.00	100.0	750.00	0.00	100.0
10-522-510-1820	SALARIES-FIRE CALLS	1,250.00	6,045.32	(383.6)	15,000.00	20,714.23	(38.0)
10-522-510-1825	SALARIES-FIRE TRAINING DRILLS	0.00	0.00	0.0	0.00	0.00	0.0
10-522-510-1830	SALARIES-RESCUE CALLS	666.67	144.86	78.2	8,000.00	3,044.45	61.9
10-522-510-1835	SALARIES-DRILLS, TRAINING	2,500.00	478.73	80.8	30,000.00	4,437.94	85.2
TOTAL SALARIES & WAGES		89,940.76	93,702.27	(4.1)	1,079,289.00	591,338.11	45.2
FRINGE BENEFITS							
10-522-520-2100	SOCIAL SECURITY	6,879.42	7,038.06	(2.3)	82,553.00	47,307.47	42.6
10-522-520-2200	STATE RETIREMENT	8,851.75	9,126.19	(3.1)	106,221.00	60,913.21	42.6
10-522-520-2300	HEALTH INSURANCE	9,800.00	9,800.00	0.0	117,600.00	58,800.00	50.0
10-522-520-2400	DENTAL INSURANCE	678.25	678.25	0.0	8,139.00	4,069.50	50.0
10-522-520-2500	LIFE INSURANCE	140.42	111.40	20.6	1,685.00	660.07	60.8
TOTAL FRINGE BENEFITS		26,349.84	26,753.90	(1.5)	316,198.00	171,750.25	45.6
OPERATING SUPPLIES & EXPENSES							
10-522-530-3100	GENERAL SUPPLIES & EXPENSES	500.00	2,181.56	(336.3)	6,000.00	5,404.06	9.9
10-522-530-3140	INSPECTION/FIRE ED SUPPLY & EX	416.67	0.00	100.0	5,000.00	1,520.50	69.5

FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
FIRE PROTECTION							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-522-530-3190	MEALS-TRAINING & EMERGENCIES	83.33	0.00	100.0	1,000.00	571.87	42.8
10-522-530-3200	OFFICE SUPPLIES	250.00	407.88	(63.1)	3,000.00	1,002.74	66.5
10-522-530-3300	COPY MACHINE	350.00	354.02	(1.1)	4,200.00	2,194.22	47.7
10-522-530-3400	POSTAGE	20.83	0.00	100.0	250.00	63.71	74.5
10-522-530-3500	CUSTODIAL SUPPLIES & EXPENSES	66.67	9.49	85.7	800.00	699.91	12.5
10-522-530-3510	CUSTODIAL SUPL & EXP - SVA	0.00	0.00	0.0	0.00	0.00	0.0
10-522-530-3700	GAS & OIL	1,583.33	0.00	100.0	19,000.00	5,020.71	73.5
10-522-530-3810	UNIFORMS	1,250.00	207.96	83.3	15,000.00	5,576.84	62.8
10-522-530-3820	PROTECTIVE SUPPLIES & EXPENSES	1,250.00	8.20	99.3	15,000.00	11,940.89	20.3
10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	3,750.00	9,426.43	(151.3)	45,000.00	29,002.13	35.5
10-522-530-5400	EQUIPMENT REPAIR & MAINTENANCE	2,916.67	2,032.78	30.3	35,000.00	16,316.24	53.3
10-522-530-5500	VEHICLE REPAIR, MAINT & LEASE	2,916.67	2,591.66	11.1	35,000.00	17,558.21	49.8
10-522-530-7100	HEAT, LIGHT, POWER-STATION	2,416.67	1,620.32	32.9	29,000.00	14,873.86	48.7
10-522-530-7110	HYDRANT RENTAL	44,785.83	134,357.25	(200.0)	537,430.00	268,714.50	50.0
10-522-530-7111	HEAT, LIGHT & POWER - SVA	233.33	167.97	28.0	2,800.00	1,148.87	58.9
10-522-530-7120	WATER & SEWER	258.33	0.00	100.0	3,100.00	833.79	73.1
10-522-530-7121	WATER & SEWER - SVA	54.17	0.00	100.0	650.00	164.00	74.7
10-522-530-7200	TELEPHONE	1,166.67	2,484.70	(112.9)	14,000.00	9,088.40	35.0
10-522-530-7210	COMMUNICATIONS	1,250.00	649.40	48.0	15,000.00	14,138.96	5.7
10-522-530-7300	INSURANCE & BONDS	5,208.33	10,939.68	(110.0)	62,500.00	51,140.33	18.1
10-522-530-7720	FIRE TRAINING, SEMINAR, & TRVL	1,250.00	3,322.24	(165.7)	15,000.00	7,278.22	51.4
10-522-530-7730	RESCUE TRAINING, SEMINAR, TRVL	1,250.00	38.24	96.9	15,000.00	4,128.33	72.4
10-522-530-7740	INSPECTION TRAINING, SEMINARS,	83.33	0.00	100.0	1,000.00	135.00	86.5
10-522-530-7900	LENGTH OF SERVICE AWARDS	500.00	0.00	100.0	6,000.00	(105.00)	101.7
10-522-530-7910	CONTRACTED SERVICES	1,666.67	810.00	51.4	20,000.00	19,208.90	3.9
TOTAL OPERATING SUPPLIES & EXPENSES		75,477.50	171,609.78	(127.3)	905,730.00	487,620.19	46.1
CAPITAL OUTLAY							
10-522-570-8100	MISCELLANEOUS EQUIPMENT	1,666.67	0.00	100.0	20,000.00	0.00	100.0
10-522-570-8430	STATE OF WI ACT 102	491.67	0.00	100.0	5,900.00	0.00	100.0
TOTAL CAPITAL OUTLAY		2,158.34	0.00	100.0	25,900.00	0.00	100.0
TOTAL EXPENSES: FIRE PROTECTION		193,926.44	292,065.95	(50.6)	2,327,117.00	1,250,708.55	46.2
EMERGENCY GOVERNMENT							
EXPENSES							
SALARIES AND WAGES							
10-523-510-1100	SALARIES-EMERG GOVT DIRECTOR	422.92	426.21	(0.7)	5,075.00	2,723.81	46.3
TOTAL SALARIES AND WAGES		422.92	426.21	(0.7)	5,075.00	2,723.81	46.3

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
EMERGENCY GOVERNMENT							
EXPENSES							
FRINGE BENEFITS							
10-523-520-2100	SOCIAL SECURITY	32.42	31.52	2.7	389.00	202.82	47.8
10-523-520-2200	STATE RETIREMENT	49.75	50.04	(0.5)	597.00	276.29	53.7
10-523-520-2300	HEALTH INSURANCE	72.92	72.92	0.0	875.00	437.52	50.0
10-523-520-2400	DENTAL INSURANCE	4.92	4.92	0.0	59.00	29.52	49.9
10-523-520-2500	LIFE INSURANCE	1.33	1.31	1.5	16.00	1.31	91.8
TOTAL FRINGE BENEFITS		161.34	160.71	0.3	1,936.00	947.46	51.0
OPERATING SUPPLIES & EXPENSES							
10-523-530-3200	OFFICE SUPPLIES	16.67	0.00	100.0	200.00	0.00	100.0
10-523-530-4100	CONTRACT SERVICES	750.00	0.00	100.0	9,000.00	0.00	100.0
10-523-530-7200	TELEPHONE	0.00	0.00	0.0	0.00	0.00	0.0
10-523-530-7300	INSURANCE AND BONDS	70.83	152.07	(114.7)	850.00	696.54	18.0
10-523-530-7400	COMPUTER HARDWARE	0.00	0.00	0.0	0.00	0.00	0.0
10-523-530-7450	COMPUTER SOFTWARE	0.00	0.00	0.0	0.00	0.00	0.0
10-523-530-7700	TRAINING AND SEMINARS	0.00	0.00	0.0	0.00	0.00	0.0
10-523-530-7800	TRAVEL	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		837.50	152.07	81.8	10,050.00	696.54	93.0
CAPITAL OUTLAY							
10-523-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: EMERGENCY GOVERNMENT		1,421.76	738.99	48.0	17,061.00	4,367.81	74.4
INSPECTION							
EXPENSES							
SALARIES & WAGES							
10-524-510-1100	SALARIES-REGULAR	15,886.33	9,805.45	38.2	190,636.00	59,688.77	68.6
10-524-510-1400	SALARIES-ELECT INSP_CALL IN	833.33	1,525.75	(83.0)	10,000.00	15,530.64	(55.3)
TOTAL SALARIES & WAGES		16,719.66	11,331.20	32.2	200,636.00	75,219.41	62.5
FRINGE BENEFITS							
10-524-520-2100	SOCIAL SECURITY	1,279.08	847.83	33.7	15,349.00	6,067.44	60.4
10-524-520-2200	STATE RETIREMENT	1,072.33	661.88	38.2	12,868.00	4,466.52	65.2
10-524-520-2300	HEALTH INSURANCE	3,775.00	3,775.00	0.0	45,300.00	22,650.00	50.0
10-524-520-2400	DENTAL INSURANCE	256.92	256.92	0.0	3,083.00	1,541.52	50.0
10-524-520-2500	LIFE INSURANCE	109.50	77.98	28.7	1,314.00	465.03	64.6
TOTAL FRINGE BENEFITS		6,492.83	5,619.61	13.4	77,914.00	35,190.51	54.8

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
INSPECTION							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-524-530-3100	GENERAL SUPPLIES & EXPENSES	658.33	0.00	100.0	7,900.00	89.14	98.8
10-524-530-3200	OFFICE SUPPLIES	41.67	71.01	(70.4)	500.00	219.91	56.0
10-524-530-3300	COPY MACHINE	45.83	33.93	25.9	550.00	271.94	50.5
10-524-530-3400	POSTAGE	58.33	0.00	100.0	700.00	545.03	22.1
10-524-530-3500	BUILDING SUPPLIES	250.00	0.00	100.0	3,000.00	1,016.60	66.1
10-524-530-3700	GAS & OIL	91.67	37.00	59.6	1,100.00	261.50	76.2
10-524-530-5400	EQUIPMENT REPAIR & MAINTENANCE	170.83	0.00	100.0	2,050.00	969.81	52.6
10-524-530-5500	VEHICLE REPAIR & MAINTENANCE	41.67	0.00	100.0	500.00	0.00	100.0
10-524-530-7200	TELEPHONE	133.33	200.82	(50.6)	1,600.00	939.89	41.2
10-524-530-7300	INSURANCE & BONDS	1,000.00	2,100.49	(110.0)	12,000.00	9,621.00	19.8
10-524-530-7700	TRAINING & SEMINARS	62.50	0.00	100.0	750.00	400.00	46.6
10-524-530-7800	TRAVEL	33.33	0.00	100.0	400.00	0.00	100.0
10-524-530-7950	SEALER OF WEIGHTS & MEASURES	466.67	5,600.00	(1099.9)	5,600.00	5,600.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		3,054.16	8,043.25	(163.3)	36,650.00	19,934.82	45.6
CAPITAL OUTLAY							
10-524-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: INSPECTION		26,266.65	24,994.06	4.8	315,200.00	130,344.74	58.6
DPW ADMIN & ENGINEERING							
EXPENSES							
SALARIES & WAGES							
10-541-510-1100	SALARIES-REGULAR	12,176.25	5,972.40	50.9	146,115.00	40,821.77	72.0
TOTAL SALARIES & WAGES		12,176.25	5,972.40	50.9	146,115.00	40,821.77	72.0
FRINGE BENEFITS							
10-541-520-2100	SOCIAL SECURITY	939.33	440.61	53.0	11,272.00	3,311.95	70.6
10-541-520-2200	STATE RETIREMENT	728.33	403.15	44.6	8,740.00	3,014.93	65.5
10-541-520-2300	HEALTH INSURANCE	1,855.25	1,855.25	0.0	22,263.00	11,131.50	50.0
10-541-520-2400	DENTAL INSURANCE	162.00	162.00	0.0	1,944.00	972.00	50.0
10-541-520-2500	LIFE INSURANCE	57.83	37.52	35.1	694.00	226.08	67.4
TOTAL FRINGE BENEFITS		3,742.74	2,898.53	22.5	44,913.00	18,656.46	58.4
OPERATING SUPPLIES & EXPENSES							
10-541-530-3100	GENERAL SUPPLIES & EXPENSES	500.00	560.89	(12.1)	6,000.00	1,567.52	73.8
10-541-530-3200	OFFICE SUPPLIES	125.00	145.12	(16.1)	1,500.00	467.83	68.8

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
DPW ADMIN & ENGINEERING							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-541-530-3300	COPY MACHINE	375.00	266.63	28.9	4,500.00	1,664.90	63.0
10-541-530-3400	POSTAGE	304.17	0.00	100.0	3,650.00	2,335.85	36.0
10-541-530-3700	GAS & OIL	312.50	0.00	100.0	3,750.00	93.24	97.5
10-541-530-4300	CONTRACTED SERVICE-ENGINEERING	1,375.00	6,607.80	(380.5)	16,500.00	13,305.30	19.3
10-541-530-4310	NR216 DNR PERMITTING	458.33	3,000.00	(554.5)	5,500.00	6,850.00	(24.5)
10-541-530-5400	EQUIPMENT REPAIR & MAINTENANCE	375.00	150.00	60.0	4,500.00	826.72	81.6
10-541-530-5500	VEHICLE REPAIR & MAINTENANCE	208.33	46.24	77.8	2,500.00	46.24	98.1
10-541-530-7200	TELEPHONE	466.67	493.55	(5.7)	5,600.00	2,287.85	59.1
10-541-530-7300	INSURANCE & BONDS	1,000.00	2,105.49	(110.5)	12,000.00	9,631.00	19.7
10-541-530-7400	Software Support	475.00	203.88	57.0	5,700.00	1,563.88	72.5
10-541-530-7700	TRAINING & SEMINARS	408.33	0.00	100.0	4,900.00	664.74	86.4
10-541-530-7800	TRAVEL	125.00	0.00	100.0	1,500.00	0.00	100.0
TOTAL OPERATING SUPPLIES & EXPENSES		6,508.33	13,579.60	(108.6)	78,100.00	41,305.07	47.1
CAPITAL OUTLAY							
10-541-570-8100	CAPITAL ITEMS	833.33	0.00	100.0	10,000.00	0.00	100.0
10-541-570-8200	DOT DONGES BAY PAYBACK	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		833.33	0.00	100.0	10,000.00	0.00	100.0
TOTAL EXPENSES: DPW ADMIN & ENGINEERING		23,260.65	22,450.53	3.4	279,128.00	100,783.30	63.8
HIGHWAY DEPARTMENT							
EXPENSES							
SALARIES & WAGES							
10-542-510-1100	SALARIES-SUPERVISORY	14,263.92	12,710.93	10.8	171,167.00	77,348.68	54.8
10-542-510-1110	SALARIES-STREETS & ALLEYS	41,501.58	40,506.29	2.4	498,019.00	242,043.02	51.4
10-542-510-1120	SALARIES-STREET CLEANING	1,833.33	222.88	87.8	22,000.00	842.58	96.1
10-542-510-1130	SALARIES-SNOW & ICE	4,562.25	0.00	100.0	54,747.00	29,182.66	46.7
10-542-510-1140	SALARIES-STREET SIGNS & MARK	3,750.00	2,824.73	24.6	45,000.00	15,927.49	64.6
10-542-510-1150	SALARIES-BRIDGES & CULVERTS	416.67	0.00	100.0	5,000.00	0.00	100.0
10-542-510-1160	SALARIES-SIDEWALKS & CROSSWALK	666.67	222.88	66.5	8,000.00	222.88	97.2
10-542-510-1170	SALARIES-STORM SEWERS	1,000.00	1,589.28	(58.9)	12,000.00	3,388.96	71.7
10-542-510-1180	SALARIES-TREE,BRUSH & WEED	2,916.67	6,690.58	(129.3)	35,000.00	21,168.50	39.5
10-542-510-1190	SALARIES-VEHICLE REPAIR/MAINT	9,166.67	8,297.78	9.4	110,000.00	50,354.67	54.2
10-542-510-1210	SALARIES-GARAGE & SALT SHED	333.33	0.00	100.0	4,000.00	634.39	84.1
10-542-510-1220	SALARIES-SNOW REMOVAL-SIDEWALK	2,083.33	0.00	100.0	25,000.00	13,233.58	47.0
10-542-510-1900	SALARIES-AUTHORIZED TIME OFF	8,916.67	7,328.97	17.8	107,000.00	29,691.48	72.2
TOTAL SALARIES & WAGES		91,411.09	80,394.32	12.0	1,096,933.00	484,038.89	55.8

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
HIGHWAY DEPARTMENT							
EXPENSES							
FRINGE BENEFITS							
10-542-520-2100	SOCIAL SECURITY	7,103.75	5,856.28	17.5	85,245.00	38,357.73	55.0
10-542-520-2200	STATE RETIREMENT	5,857.33	5,426.54	7.3	70,288.00	35,394.55	49.6
10-542-520-2300	HEALTH INSURANCE	18,645.17	18,645.17	0.0	223,742.00	111,871.02	50.0
10-542-520-2400	DENTAL INSURANCE	1,213.17	1,213.17	0.0	14,558.00	7,279.02	50.0
10-542-520-2500	LIFE INSURANCE	216.42	246.96	(14.1)	2,597.00	1,258.15	51.5
TOTAL FRINGE BENEFITS		33,035.84	31,388.12	4.9	396,430.00	194,160.47	51.0
OPERATING SUPPLIES & EXPENSES							
10-542-530-3100	GENERAL SUPPLIES & EXPENSES	500.00	263.71	47.2	6,000.00	2,576.55	57.0
10-542-530-3200	BEAUTIFICATION/OTHER SUPPLIES	1,250.00	1,830.02	(46.4)	15,000.00	1,830.02	87.8
10-542-530-3500	ROAD MAINTENANCE & REPAIR	0.00	(3,415.66)	100.0	0.00	0.00	0.0
10-542-530-3505	ASPHALT PAVING	89,253.17	4,668.66	94.7	1,071,038.00	37,091.66	96.5
10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	6,250.00	6,495.38	(3.9)	75,000.00	30,918.75	58.7
10-542-530-3530	SNOW & ICE-MATERIAL & SUPPLY	20,000.00	0.00	100.0	240,000.00	201,835.95	15.9
10-542-530-3540	STREET SIGNS & MARKINGS-MAT	5,833.33	845.60	85.5	70,000.00	17,456.49	75.0
10-542-530-3550	BRIDGES & CULVERTS-MAT/SUPPLY	833.33	1,164.30	(39.7)	10,000.00	3,897.85	61.0
10-542-530-3565	SIDEWALK REPAIR PROGRAM	416.67	0.00	100.0	5,000.00	728.25	85.4
10-542-530-3570	STORM WATER DRAINAGE-MAT/SUPPL	1,666.67	38.44	97.6	20,000.00	4,418.86	77.9
10-542-530-3580	TREE,BRUSH & WEED CONTROL-MAT	0.00	0.00	0.0	0.00	0.00	0.0
10-542-530-3610	GARAGE & SALT SHED MAT/SUPPLY	666.67	304.34	54.3	8,000.00	2,689.79	66.3
10-542-530-3630	UNIFORMS & TOWELS	583.33	125.00	78.5	7,000.00	2,390.38	65.8
10-542-530-3700	GAS & OIL	6,250.00	6,214.06	0.5	75,000.00	29,661.54	60.4
10-542-530-4100	PRIVATIZED SERVICES	1,666.67	100.00	94.0	20,000.00	6,315.11	68.4
10-542-530-4200	GIS	1,000.00	0.00	100.0	12,000.00	6,913.00	42.3
10-542-530-4500	CURB & GUTTER REPLACEMENT	1,083.33	499.00	53.9	13,000.00	1,002.92	92.2
10-542-530-5200	BUILDING MAINTENANCE	0.00	0.00	0.0	0.00	0.00	0.0
10-542-530-5400	EQUIPMENT REPAIR & MAINTENANCE	9,166.67	6,607.28	27.9	110,000.00	37,316.00	66.0
10-542-530-5420	EQUIPMENT RENTAL	416.67	0.00	100.0	5,000.00	460.00	90.8
10-542-530-7120	STREET LIGHTING	15,416.67	10,934.48	29.0	185,000.00	59,047.50	68.0
10-542-530-7200	TELEPHONE	341.67	912.37	(167.0)	4,100.00	2,572.76	37.2
10-542-530-7300	INSURANCE & BONDS	8,200.00	15,748.96	(92.0)	98,400.00	72,135.72	26.6
10-542-530-7700	TRAINING & SEMINARS	333.33	0.00	100.0	4,000.00	340.00	91.5
10-542-530-7800	TRAVEL	0.00	0.00	0.0	0.00	0.00	0.0
10-542-530-7950	SOLID WASTE CONTRACT	52,500.00	51,987.76	0.9	630,000.00	258,234.20	59.0
TOTAL OPERATING SUPPLIES & EXPENSES		223,628.18	105,323.70	52.9	2,683,538.00	779,833.30	70.9
CAPITAL OUTLAY							
10-542-570-8100	MISCELLANEOUS EQUIPMENT	3,901.50	0.00	100.0	46,818.00	10,868.00	76.7
TOTAL CAPITAL OUTLAY		3,901.50	0.00	100.0	46,818.00	10,868.00	76.7

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TOTAL EXPENSES: HIGHWAY DEPARTMENT		351,976.61	217,106.14	38.3	4,223,719.00	1,468,900.66	65.2
SOLID WASTE RECYCLING							
EXPENSES							
SALARIES & WAGES							
10-546-510-1100	SALARIES-RECYCLING	1,036.00	1,085.74	(4.8)	12,432.00	6,814.75	45.1
10-546-510-1200	SALARIES-YARD WASTE	1,003.67	2,569.81	(156.0)	12,044.00	4,993.25	58.5
10-546-510-1300	SALARIES-WOOD CHIPPER	666.67	342.72	48.5	8,000.00	342.72	95.7
10-546-510-1800	SALARIES-PART TIME	708.33	1,340.65	(89.2)	8,500.00	2,865.35	66.2
TOTAL SALARIES & WAGES		3,414.67	5,338.92	(56.3)	40,976.00	15,016.07	63.3
FRINGE BENEFITS							
10-546-520-2100	SOCIAL SECURITY	261.17	396.47	(51.8)	3,134.00	1,300.04	58.5
10-546-520-2200	STATE RETIREMENT	175.92	269.89	(53.4)	2,111.00	996.99	52.7
10-546-520-2300	HEALTH INSURANCE	393.75	393.75	0.0	4,725.00	2,362.50	50.0
10-546-520-2400	DENTAL INSURANCE	43.25	43.25	0.0	519.00	259.50	50.0
10-546-520-2500	LIFE INSURANCE	7.00	10.78	(54.0)	84.00	56.38	32.8
TOTAL FRINGE BENEFITS		881.09	1,114.14	(26.4)	10,573.00	4,975.41	52.9
OPERATING SUPPLIES & EXPENSES							
10-546-530-3100	GENERAL SUPPLIES & EXPENSES	250.00	183.39	26.6	3,000.00	1,027.83	65.7
10-546-530-3700	GAS & OIL	333.33	963.90	(189.1)	4,000.00	963.90	75.9
10-546-530-4810	CURBSIDE PICKUP	26,951.92	29,092.45	(7.9)	323,423.00	145,378.20	55.0
10-546-530-5400	EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00	0.0	0.00	0.00	0.0
10-546-530-7200	TELEPHONE	0.00	0.00	0.0	0.00	0.00	0.0
10-546-530-7300	INSURANCE & BONDS	150.00	313.65	(109.1)	1,800.00	1,436.62	20.1
10-546-530-7700	TRAINING & SEMINARS	0.00	0.00	0.0	0.00	0.00	0.0
10-546-530-7800	TRAVEL	0.00	0.00	0.0	0.00	0.00	0.0
10-546-530-7860	RECYCLING HAULING EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
10-546-530-7960	RECYCLING MATERIAL EXPENSES	2,500.00	0.00	100.0	30,000.00	3,805.00	87.3
TOTAL OPERATING SUPPLIES & EXPENSES		30,185.25	30,553.39	(1.2)	362,223.00	152,611.55	57.8
TOTAL EXPENSES: SOLID WASTE RECYCLING		34,481.01	37,006.45	(7.3)	413,772.00	172,603.03	58.2
LIBRARY							
EXPENSES							
SALARIES & WAGES							
10-551-510-1100	SALARIES-FULL TIME	17,295.08	17,426.31	(0.7)	207,541.00	86,594.61	58.2
10-551-510-1150	SALARIES COUNTY	12,460.67	10,025.87	19.5	149,528.00	62,389.21	58.2
10-551-510-1800	SALARIES-PART TIME	10,938.08	8,800.80	19.5	131,257.00	54,765.80	58.2
10-551-510-1810	SALARIES-LIBRARY BOARD	100.00	615.00	(515.0)	1,200.00	615.00	48.7

FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TOTAL SALARIES & WAGES		40,793.83	36,867.98	9.6	489,526.00	204,364.62	58.2
FRINGE BENEFITS							
10-551-520-2100	SOCIAL SECURITY	2,167.50	1,952.00	9.9	26,010.00	11,817.44	54.5
10-551-520-2110	SOCIAL SECURITY-COUNTY	953.25	766.97	19.5	11,439.00	4,772.77	58.2
10-551-520-2200	STATE RETIREMENT	1,117.75	875.12	21.7	13,413.00	6,127.96	54.3
10-551-520-2210	STATE RETIREMENT-COUNTY	958.58	958.29	0.0	11,503.00	5,751.50	50.0
10-551-520-2300	HEALTH INSURANCE	4,941.67	4,941.67	0.0	59,300.00	29,650.02	50.0
10-551-520-2400	DENTAL INSURANCE	376.25	376.25	0.0	4,515.00	2,257.50	50.0
10-551-520-2500	LIFE INSURANCE	75.83	73.55	3.0	910.00	395.15	56.5
10-551-520-2510	LIFE INSURANCE-COUNTY SYSTEM	27.50	27.50	0.0	330.00	165.00	50.0
TOTAL FRINGE BENEFITS		10,618.33	9,971.35	6.0	127,420.00	60,937.34	52.1
OPERATING SUPPLIES & EXPENSES							
10-551-530-3100	GENERAL SUPPLIES & EXPENSES	250.00	0.00	100.0	3,000.00	3,114.40	(3.8)
10-551-530-3110	SUPPLIES & EXP-STORYTIME PROG	0.00	0.00	0.0	0.00	0.00	0.0
10-551-530-3150	GENERAL SUPPLIES & EXP-COUNTY	2,083.33	2,276.19	(9.2)	25,000.00	10,690.81	57.2
10-551-530-3200	OFFICE SUPPLIES	416.67	443.64	(6.4)	5,000.00	2,573.63	48.5
10-551-530-3400	POSTAGE	83.33	0.00	100.0	1,000.00	383.36	61.6
10-551-530-3410	POSTAGE-COUNTY	83.33	0.00	100.0	1,000.00	0.00	100.0
10-551-530-3600	BOOKS	3,333.33	5,588.06	(67.6)	40,000.00	23,226.55	41.9
10-551-530-3610	BOOKS-COUNTY	1,666.67	0.00	100.0	20,000.00	0.00	100.0
10-551-530-3620	BOOK PROCESSING	416.67	866.51	(107.9)	5,000.00	4,306.79	13.8
10-551-530-3625	BOOK PROCESSING-COUNTY	416.67	0.00	100.0	5,000.00	0.00	100.0
10-551-530-3630	PERIODICALS	333.33	0.00	100.0	4,000.00	428.15	89.3
10-551-530-3635	PERIODICALS-COUNTY	333.33	0.00	100.0	4,000.00	142.55	96.4
10-551-530-3640	AUDIO VISUAL	500.00	577.75	(15.5)	6,000.00	3,969.73	33.8
10-551-530-3645	AUDIO VISUAL-COUNTY	1,250.00	0.00	100.0	15,000.00	722.63	95.1
10-551-530-3660	COMPUTER SERVICE	1,166.67	1,790.72	(53.4)	14,000.00	4,208.39	69.9
10-551-530-3665	COMPUTER SERVICE - COUNTY	1,541.67	766.75	50.2	18,500.00	2,090.68	88.7
10-551-530-3810	DONATIONS - EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
10-551-530-3820	PROGRAM SUPPLIES & EXPENSE	250.00	132.11	47.1	3,000.00	2,861.84	4.6
10-551-530-3821	PROGRAM SUPPLIES & EXP-COUNTY	1,666.67	3,927.96	(135.6)	20,000.00	8,827.80	55.8
10-551-530-3900	LIBRARY BOARD-OTHER EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
10-551-530-3950	OTHER SUPPLIES-CO.	0.00	0.00	0.0	0.00	0.00	0.0
10-551-530-5400	SYSTEM AUTOMATION	475.00	0.00	100.0	5,700.00	5,700.00	0.0
10-551-530-5410	SYSTEM AUTOMATION-COUTY	1,500.00	0.00	100.0	18,000.00	15,517.99	13.7
10-551-530-7100	UTILITIES	5,833.33	5,148.35	11.7	70,000.00	23,876.16	65.8
10-551-530-7200	TELEPHONE	145.83	757.43	(419.3)	1,750.00	1,801.59	(2.9)
10-551-530-7250	OUTREACH - COUNTY SYSTEM	308.33	0.00	100.0	3,700.00	762.50	79.3
10-551-530-7300	INSURANCE & BONDS	650.00	1,368.65	(110.5)	7,800.00	6,379.89	18.2
10-551-530-7700	TRAINING & SEMINARS	166.67	0.00	100.0	2,000.00	391.66	80.4
10-551-530-7710	TRAINING - COUNTY	250.00	0.00	100.0	3,000.00	625.00	79.1

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
LIBRARY							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-551-530-7800	TRAVEL	83.33	0.00	100.0	1,000.00	403.42	59.6
TOTAL OPERATING SUPPLIES & EXPENSES		25,204.16	23,644.12	6.1	302,450.00	123,005.52	59.3
CAPITAL OUTLAY							
10-551-570-8100	MISCELLANEOUS EQUIPMENT - CTY	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: LIBRARY		76,616.32	70,483.45	8.0	919,396.00	388,307.48	57.7
RECREATION							
EXPENSES							
SALARIES & WAGES							
10-552-510-1100	SALARIES-REGULAR	20,949.25	20,583.83	1.7	251,391.00	122,895.21	51.1
10-552-510-1500	SALARIES-CUSTODIAL & GROUNDS	500.00	0.00	100.0	6,000.00	0.00	100.0
10-552-510-1800	SALARIES-PART TIME	36,018.33	7,716.68	78.5	432,220.00	82,807.89	80.8
10-552-510-1810	SALARIES-OFFICE HELP	0.00	0.00	0.0	0.00	668.02	100.0
10-552-510-1850	SALARIES-PARK & REC COMMISSION	83.33	0.00	100.0	1,000.00	195.00	80.5
TOTAL SALARIES & WAGES		57,550.91	28,300.51	50.8	690,611.00	206,566.12	70.0
FRINGE BENEFITS							
10-552-520-2100	SOCIAL SECURITY	4,402.67	2,062.82	53.1	52,832.00	16,540.88	68.6
10-552-520-2200	STATE RETIREMENT	2,280.75	1,549.48	32.0	27,369.00	11,606.59	57.5
10-552-520-2300	HEALTH INSURANCE	6,966.67	6,966.67	0.0	83,600.00	41,800.02	50.0
10-552-520-2400	DENTAL INSURANCE	515.25	515.25	0.0	6,183.00	3,091.50	50.0
10-552-520-2500	LIFE INSURANCE	96.17	118.08	(22.7)	1,154.00	599.78	48.0
TOTAL FRINGE BENEFITS		14,261.51	11,212.30	21.3	171,138.00	73,638.77	56.9
OPERATING SUPPLIES & EXPENSES							
10-552-530-3100	GENERAL SUPPLIES & EXPENSES	208.33	3,750.36	(1700.2)	2,500.00	9,648.66	(285.9)
10-552-530-3200	OFFICE SUPPLIES	300.00	478.00	(59.3)	3,600.00	1,296.35	63.9
10-552-530-3300	COPY MACHINE	666.67	468.43	29.7	8,000.00	1,153.60	85.5
10-552-530-3400	POSTAGE	250.00	0.00	100.0	3,000.00	2,738.13	8.7
10-552-530-3700	GAS & OIL	58.33	0.00	100.0	700.00	85.95	87.7
10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	22,083.33	3,670.01	83.3	265,000.00	44,901.00	83.0
10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	416.67	132.91	68.1	5,000.00	5,207.64	(4.1)
10-552-530-3820	CELEBRATIONS & ENTERTAINMENT	250.00	0.00	100.0	3,000.00	0.00	100.0
10-552-530-3830	CHARGE CARD FEE	1,750.00	441.49	74.7	21,000.00	5,334.05	74.6
10-552-530-3900	OTHER SUPPLIES & EX-PARK & REC	1,833.33	1,946.17	(6.1)	22,000.00	6,939.53	68.4

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
RECREATION							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-552-530-3910	FACILITY RENTAL EXPENSE	8,333.33	0.00	100.0	100,000.00	11,361.56	88.6
10-552-530-5400	EQUIPMENT REPAIR & MAINTENANCE	625.00	0.00	100.0	7,500.00	5,424.57	27.6
10-552-530-5500	VEHICLE REPAIR & MAINTENANCE	54.17	119.25	(120.1)	650.00	430.96	33.7
10-552-530-7200	TELEPHONE	441.67	1,166.62	(164.1)	5,300.00	2,954.66	44.2
10-552-530-7300	INSURANCE & BONDS	3,750.00	7,879.23	(110.1)	45,000.00	36,089.62	19.8
10-552-530-7600	PRINTING & PUBLISHING	2,000.00	202.00	89.9	24,000.00	10,733.56	55.2
10-552-530-7700	TRAINING & SEMINARS	191.67	0.00	100.0	2,300.00	60.00	97.3
10-552-530-7800	TRAVEL	166.67	0.00	100.0	2,000.00	0.00	100.0
TOTAL OPERATING SUPPLIES & EXPENSES		43,379.17	20,254.47	53.3	520,550.00	144,359.84	72.2
CAPITAL OUTLAY							
10-552-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
10-552-570-8200	LAND IMPROVEMENTS	4,755.00	0.00	100.0	57,060.00	6,012.90	89.4
TOTAL CAPITAL OUTLAY		4,755.00	0.00	100.0	57,060.00	6,012.90	89.4
TOTAL EXPENSES: RECREATION		119,946.59	59,767.28	50.1	1,439,359.00	430,577.63	70.0
PARKS							
EXPENSES							
SALARIES & WAGES							
10-553-510-1100	SALARY-REGULAR	11,583.33	4,206.57	63.6	139,000.00	37,902.02	72.7
10-553-510-1800	SALARY-PART TIME	6,561.67	7,624.95	(16.2)	78,740.00	10,569.88	86.5
10-553-510-1810	SALARIES - EAB INTERN	0.00	0.00	0.0	0.00	54.23	100.0
10-553-510-1850	SALARIES - AUTHORIZED TIME OFF	2,250.00	1,637.15	27.2	27,000.00	8,260.24	69.4
TOTAL SALARIES & WAGES		20,395.00	13,468.67	33.9	244,740.00	56,786.37	76.8
FRINGE BENEFITS							
10-553-520-2100	SOCIAL SECURITY	1,565.08	1,007.54	35.6	18,781.00	4,392.02	76.6
10-553-520-2200	STATE RETIREMENT	930.92	277.69	70.1	11,171.00	3,127.87	72.0
10-553-520-2300	HEALTH INSURANCE	3,638.58	3,638.58	0.0	43,663.00	21,831.48	50.0
10-553-520-2400	DENTAL INSURANCE	245.17	245.17	0.0	2,942.00	1,471.02	50.0
10-553-520-2500	LIFE INSURANCE	29.67	38.34	(29.2)	356.00	162.34	54.4
TOTAL FRINGE BENEFITS		6,409.42	5,207.32	18.7	76,913.00	30,984.73	59.7
OPERATING SUPPLIES & EXPENSES							
10-553-530-3100	GENERAL SUPPLIES & EXPENSES	1,416.67	630.72	55.4	17,000.00	2,719.53	84.0
10-553-530-3700	GAS & OIL	1,666.67	0.00	100.0	20,000.00	1,786.59	91.0
10-553-530-4100	CONTRACTED SERVICES	4,102.25	0.00	100.0	49,227.00	0.00	100.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
PARKS							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-553-530-5200	BUILDING & GROUND REPAIR & MNT	1,666.67	6,873.35	(312.4)	20,000.00	10,569.63	47.1
10-553-530-5290	STREET TREE MAINTENANCE	8,213.92	3,081.34	62.4	98,567.00	77,016.76	21.8
10-553-530-5400	EQUIPMENT REPAIR & MAINTENANCE	2,083.33	1,642.98	21.1	25,000.00	8,086.93	67.6
10-553-530-7120	POWER AND LIGHTING	1,833.33	1,523.29	16.9	22,000.00	7,750.56	64.7
10-553-530-7200	TELEPHONE	83.33	90.71	(8.8)	1,000.00	443.45	55.6
10-553-530-7300	INSURANCE & BONDS	1,666.67	3,497.66	(109.8)	20,000.00	16,020.49	19.9
10-553-530-7700	TRAINING & SEMINARS	125.00	0.00	100.0	1,500.00	0.00	100.0
TOTAL OPERATING SUPPLIES & EXPENSES		22,857.84	17,340.05	24.1	274,294.00	124,393.94	54.6
CAPITAL OUTLAY							
10-553-570-8100	MISCELLANEOUS EQUIPMENT	5,000.00	0.00	100.0	60,000.00	0.00	100.0
10-553-570-8200	LAND IMPROVEMENTS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		5,000.00	0.00	100.0	60,000.00	0.00	100.0
TOTAL EXPENSES: PARKS		54,662.26	36,016.04	34.1	655,947.00	212,165.04	67.6
SENIOR CENTER							
EXPENSES							
SALARIES & WAGES							
10-554-510-1100	SALARIES-DIRECTOR	0.00	0.00	0.0	0.00	0.00	0.0
10-554-510-1800	SALARIES - STAFF	4,617.83	3,576.02	22.5	55,414.00	25,596.53	53.8
TOTAL SALARIES & WAGES		4,617.83	3,576.02	22.5	55,414.00	25,596.53	53.8
FRINGE BENEFITS							
10-554-520-2100	SOCIAL SECURITY	353.25	266.59	24.5	4,239.00	2,062.48	51.3
10-554-520-2200	STATE RETIREMENT	263.33	241.38	8.3	3,160.00	1,649.49	47.8
10-554-520-2300	HEALTH INSURANCE	566.67	566.67	0.0	6,800.00	3,400.02	50.0
10-554-520-2400	DENTAL INSURANCE	40.75	40.75	0.0	489.00	244.50	50.0
10-554-520-2500	LIFE INSURANCE	24.67	31.21	(26.5)	296.00	187.26	36.7
TOTAL FRINGE BENEFITS		1,248.67	1,146.60	8.1	14,984.00	7,543.75	49.6
OPERATING SUPPLIES & EXPENSES							
10-554-530-3100	GENERAL SUPPLIES & EXPENSES	120.83	118.00	2.3	1,450.00	215.00	85.1
10-554-530-3200	OFFICE SUPPLIES	29.17	17.58	39.7	350.00	99.18	71.6
10-554-530-3400	POSTAGE	0.00	0.00	0.0	0.00	0.00	0.0
10-554-530-3500	CUSTODIAL SUPPLIES & EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
10-554-530-3700	GAS AND OIL	166.67	0.00	100.0	2,000.00	184.95	90.7
10-554-530-3800	SENIOR PROGRAM EXPENSE	875.00	100.00	88.5	10,500.00	3,210.54	69.4

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI- ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI- ANCE
SENIOR CENTER							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-554-530-3810	SENIOR TRIPS EXPENSE	1,250.00	0.00	100.0	15,000.00	1,668.00	88.8
10-554-530-5200	BUILDING & GROUNDS MAINTENANCE	0.00	0.00	0.0	0.00	0.00	0.0
10-554-530-5400	EQUIPMENT REPAIR & MAINTENANCE	358.33	180.00	49.7	4,300.00	180.00	95.8
10-554-530-5500	VEHICLE REPAIR & MAINTENANCE	100.00	0.00	100.0	1,200.00	0.00	100.0
10-554-530-7100	UTILITIES	1,458.33	967.24	33.6	17,500.00	6,687.67	61.7
10-554-530-7200	TELEPHONE	166.67	127.98	23.2	2,000.00	870.35	56.4
10-554-530-7300	INSURANCE & BONDS	208.33	437.21	(109.8)	2,500.00	2,002.56	19.9
10-554-530-7700	TRAINING & SEMINARS	35.42	0.00	100.0	425.00	0.00	100.0
10-554-530-7800	TRAVEL	16.67	0.00	100.0	200.00	0.00	100.0
TOTAL OPERATING SUPPLIES & EXPENSES		4,785.42	1,948.01	59.2	57,425.00	15,118.25	73.6
CAPITAL OUTLAY							
10-554-570-8100	MISCELLANEOUS EQUIPMENT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: SENIOR CENTER		10,651.92	6,670.63	37.3	127,823.00	48,258.53	62.2
PLANNING & ZONING							
EXPENSES							
SALARIES & WAGES							
10-563-510-1100	SALARIES-REGULAR	13,663.33	13,246.59	3.0	163,960.00	77,201.97	52.9
10-563-510-1850	SALARIES-PLANNING COMMISSION	200.00	0.00	100.0	2,400.00	0.00	100.0
10-563-510-1860	BOARD OF APPEALS	25.00	0.00	100.0	300.00	0.00	100.0
10-563-510-1890	SALARIES-PLANNING INTERN	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SALARIES & WAGES		13,888.33	13,246.59	4.6	166,660.00	77,201.97	53.6
FRINGE BENEFITS							
10-563-520-2100	SOCIAL SECURITY	1,062.42	941.34	11.4	12,749.00	5,966.85	53.2
10-563-520-2200	STATE RETIREMENT	922.25	894.14	3.0	11,067.00	5,650.20	48.9
10-563-520-2300	HEALTH INSURANCE	3,726.08	3,726.08	0.0	44,713.00	22,356.48	50.0
10-563-520-2400	DENTAL INSURANCE	251.00	251.00	0.0	3,012.00	1,506.00	50.0
10-563-520-2500	LIFE INSURANCE	56.50	57.59	(1.9)	678.00	338.14	50.1
TOTAL FRINGE BENEFITS		6,018.25	5,870.15	2.4	72,219.00	35,817.67	50.4
OPERATING SUPPLIES & EXPENSES							
10-563-530-3100	GENERAL SUPPLIES & EXPENSES	183.33	203.88	(11.2)	2,200.00	564.78	74.3
10-563-530-3200	OFFICE SUPPLIES	81.25	71.54	11.9	975.00	356.77	63.4
10-563-530-3300	COPY MACHINE	112.50	33.15	70.5	1,350.00	564.48	58.1

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
PLANNING & ZONING							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-563-530-3400	POSTAGE	66.67	0.00	100.0	800.00	545.03	31.8
10-563-530-3900	PLANNING COMMISSION-OTHER EXP	41.67	0.00	100.0	500.00	0.00	100.0
10-563-530-4100	LEGAL SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
10-563-530-4400	CONTRACTED SERVICES-PLANNING	6,289.75	0.00	100.0	75,477.00	7,852.35	89.6
10-563-530-5400	EQUIPMENT REPAIR & MAINTENANCE	62.50	0.00	100.0	750.00	1,054.62	(40.6)
10-563-530-7200	TELEPHONE	58.33	86.11	(47.6)	700.00	380.57	45.6
10-563-530-7300	INSURANCE & BONDS	308.33	646.31	(109.6)	3,700.00	2,960.31	19.9
10-563-530-7600	PUBLICATIONS & NOTICES	458.33	858.71	(87.3)	5,500.00	1,488.84	72.9
10-563-530-7700	TRAINING & SEMINARS	145.83	60.00	58.8	1,750.00	786.00	55.0
10-563-530-7800	TRAVEL	50.00	0.00	100.0	600.00	0.00	100.0
TOTAL OPERATING SUPPLIES & EXPENSES		7,858.49	1,959.70	75.0	94,302.00	16,553.75	82.4
CAPITAL OUTLAY							
10-563-570-8100	MISCELLANEOUS EQUIPMENT	241.67	0.00	100.0	2,900.00	664.64	77.0
TOTAL CAPITAL OUTLAY		241.67	0.00	100.0	2,900.00	664.64	77.0
TOTAL EXPENSES: PLANNING & ZONING		28,006.74	21,076.44	24.7	336,081.00	130,238.03	61.2
MUNICIPAL DEVELOPMENT							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
10-567-530-3100	OPERATING EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
10-567-530-3150	ECONOMIC DEVELOP COMM-MEMBERSH	0.00	0.00	0.0	0.00	0.00	0.0
10-567-530-3800	ECONOMIC DEVELOP COMM-SUPPLIES	0.00	0.00	0.0	0.00	0.00	0.0
10-567-530-3810	ECONOMIC DEVELOP COMM-OTHER EX	833.33	0.00	100.0	10,000.00	10,000.00	0.0
10-567-530-3950	HISTORICAL SOCIETY	1,125.00	889.56	20.9	13,500.00	5,879.06	56.4
10-567-530-7600	EDC-MARKETING, PRINTING, PUBL	0.00	0.00	0.0	0.00	0.00	0.0
10-567-530-7700	EDC - TRAINING	0.00	0.00	0.0	0.00	0.00	0.0
10-567-530-7800	EDC - TRAVEL	0.00	0.00	0.0	0.00	0.00	0.0
10-567-530-7920	JULY 4TH EXENDITURES	666.67	0.00	100.0	8,000.00	0.00	100.0
10-567-530-7950	MUNICIPAL DEVELOP-HOTEL/MOTEL	17,230.67	155.91	99.1	206,768.00	8,613.10	95.8
TOTAL OPERATING SUPPLIES & EXPENSES		19,855.67	1,045.47	94.7	238,268.00	24,492.16	89.7
TOTAL EXPENSES: MUNICIPAL DEVELOPMENT		19,855.67	1,045.47	94.7	238,268.00	24,492.16	89.7
OTHER FINANCING USES							
EXPENSES							
TRANSFERS TO OTHER FUNDS							
10-590-592-1500	TRANSFER TO HONOR GUARD	0.00	0.00	0.0	0.00	0.00	0.0

FUND: GENERAL FUND

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
OTHER FINANCING USES							
EXPENSES							
TRANSFERS TO OTHER FUNDS							
10-590-592-1700	TRANS TO HISTORIC PRESERVATION	0.00	0.00	0.0	0.00	0.00	0.0
10-590-592-3000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.0	0.00	0.00	0.0
10-590-592-4000	TRANSFER TO CAPITAL PROJ FUND	0.00	0.00	0.0	0.00	0.00	0.0
10-590-592-4400	TRANSFER TO TID NO.4	0.00	0.00	0.0	0.00	0.00	0.0
10-590-592-4600	TRANSFER TO TID NO. 6	0.00	0.00	0.0	0.00	0.00	0.0
10-590-592-5000	TRANSFER TO WATER UTILITY FUND	0.00	0.00	0.0	0.00	0.00	0.0
10-590-592-6000	TRANSFER TO SEWER UTILITY FUND	0.00	0.00	0.0	0.00	0.00	0.0
10-590-592-7000	TRANSFER TO HEALTH FUND	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL TRANSFERS TO OTHER FUNDS		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: OTHER FINANCING USES		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FUND REVENUES		1,432,022.60	1,462,484.18	2.1	17,184,271.00	7,622,127.18	(55.6)
TOTAL FUND EXPENSES		1,518,821.33	1,320,798.86	13.0	18,225,856.00	7,640,413.43	58.0
FUND SURPLUS (DEFICIT)		(86,798.73)	141,685.32	(263.2)	(1,041,585.00)	(18,286.25)	(98.2)

BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
LICENSE, PERMITS & FEES							
REVENUES							
OTHER REGULATORY PERMITS & FEE							
50-440-449-1000	PUBLIC SITE FEES-WATER IMPACT	2,916.67	1,664.00	(42.9)	35,000.00	12,929.28	(63.0)
TOTAL OTHER REGULATORY PERMITS & FEE		2,916.67	1,664.00	(42.9)	35,000.00	12,929.28	(63.0)
TOTAL REVENUES: LICENSE, PERMITS & FEES		2,916.67	1,664.00	(42.9)	35,000.00	12,929.28	(63.0)
PUBLIC CHARGES FOR SERVICES							
REVENUES							
SALES OF WATER							
50-460-471-4600	UNMETERED SALES-GENERAL CUST	0.00	0.00	0.0	0.00	0.00	0.0
50-460-471-4610	METERED SALES-RESIDENTIAL CUST	72,916.67	224,153.62	207.4	875,000.00	425,957.61	(51.3)
50-460-471-4611	METERED SALES-COMMERICIAL CUST	27,166.67	64,562.01	137.6	326,000.00	138,543.93	(57.5)
50-460-471-4612	METERED SALES-INDUSTRIAL CUST	15,833.33	50,502.10	218.9	190,000.00	128,044.04	(32.6)
50-460-471-4613	METERED SALES-PUBLIC SCHOOLS	1,333.33	3,277.33	145.8	16,000.00	6,587.81	(58.8)
50-460-471-4615	METERED SALES-MULTIFAMILY RES	11,250.00	36,326.14	222.9	135,000.00	70,056.23	(48.1)
50-460-471-4620	PRIVATE FIRE PROTECTION	14,166.67	43,410.25	206.4	170,000.00	86,140.50	(49.3)
50-460-471-4630	PUBLIC FIRE PROTECTION	44,785.75	134,357.25	200.0	537,429.00	268,714.50	(50.0)
50-460-471-4670	SALES TO VILLAGE DEPARTMENTS	333.33	940.99	182.3	4,000.00	1,802.81	(54.9)
TOTAL SALES OF WATER		187,785.75	557,529.69	196.9	2,253,429.00	1,125,847.43	(50.0)
OTHER OPERATING REVENUES							
50-460-477-4700	FORFEITED DISCOUNTS	1,041.67	(3.87)	(100.3)	12,500.00	1,575.39	(87.4)
50-460-477-4710	MISC SERVICE REV	333.33	0.00	100.0	4,000.00	128.70	(96.7)
50-460-477-4740	OTHER WATER REV W/JOINT METER	333.33	(4,004.73)	(1301.4)	4,000.00	(540.92)	(113.5)
50-460-477-4750	WATER CONNECTION FEE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OTHER OPERATING REVENUES		1,708.33	(4,008.60)	(334.6)	20,500.00	1,163.17	(94.3)
TOTAL REVENUES: PUBLIC CHARGES FOR SERVICES		189,494.08	553,521.09	192.1	2,273,929.00	1,127,010.60	(50.4)
MISCELLANEOUS REVENUES							
REVENUES							
INTEREST REVENUE							
50-480-481-4180	INTEREST CHRGD TO CONSTRUCTION	0.00	0.00	0.0	0.00	0.00	0.0
50-480-481-4190	INT INCOME-TEMPORARY INVEST	3,750.00	88.10	(97.6)	45,000.00	23,700.62	(47.3)
50-480-481-4192	UNREALIZED GAIN ON INVESMENTS	0.00	0.00	0.0	0.00	0.00	0.0
50-480-481-4199	INTEREST ON ASSESSMENTS	0.00	0.00	0.0	0.00	0.00	0.0
50-480-481-4290	INTEREST INCOME-WATER IMPACT	666.67	0.00	100.0	8,000.00	6,658.08	(16.7)
TOTAL INTEREST REVENUE		4,416.67	88.10	(98.0)	53,000.00	30,358.70	(42.7)

FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
MISCELLANEOUS REVENUES							
REVENUES							
OTHER REVENUE							
50-480-489-4210	OTHER NON-OPERATING INCOME	316.67	0.00	100.0	3,800.00	552.20	(85.4)
50-480-489-4220	TOWER LEASE	2,291.67	2,336.95	1.9	27,500.00	14,021.70	(49.0)
50-480-489-4230	INSURANCE RECOVERY	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OTHER REVENUE		2,608.34	2,336.95	(10.4)	31,300.00	14,573.90	(53.4)
CONTRIBUTIONS AID CONSTRUCTION							
50-480-490-4210	CONTRIBUTION IN AID OF CONSTRU	0.00	3,820.52	100.0	0.00	19,102.60	100.0
50-480-490-4211	CAPITAL CONTRIBUTIONS - MUNI	0.00	0.00	0.0	0.00	0.00	0.0
50-480-490-4212	CAPITAL GRANT - ARRA	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CONTRIBUTIONS AID CONSTRUCTION		0.00	3,820.52	100.0	0.00	19,102.60	100.0
Transfers In							
50-480-492-4000	TRANSFERS IN	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL Transfers In		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: MISCELLANEOUS REVENUES		7,025.01	6,245.57	(11.1)	84,300.00	64,035.20	(24.0)
OTHER FINANCING USES							
EXPENSES							
TRANSFERS AND REFUNDS							
50-590-592-1000	MISCELLANEOUS EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
50-590-592-5000	TRANSFERS OUT	0.00	0.00	0.0	0.00	0.00	0.0
50-590-592-5001	TRANSFER TO GENERAL FUND	0.00	0.00	0.0	0.00	0.00	0.0
50-590-592-5100	REFUND OF IMPACT FEES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL TRANSFERS AND REFUNDS		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: OTHER FINANCING USES		0.00	0.00	0.0	0.00	0.00	0.0
SOURCE OF SUPPLY-OPERATION							
EXPENSES							
SALARIES & WAGES							
50-711-510-6000	OPERATION SUPERVISION AND ENG	0.00	0.00	0.0	0.00	0.00	0.0
50-711-510-6010	OPERATION LABOR	0.00	0.00	0.0	0.00	0.00	0.0
50-711-510-6030	OPERATION - AUTHORIZED TIMEOFF	4,166.67	4,039.95	3.0	50,000.00	19,975.07	60.0
TOTAL SALARIES & WAGES		4,166.67	4,039.95	3.0	50,000.00	19,975.07	60.0
FRINGE BENEFITS							

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
SOURCE OF SUPPLY-OPERATION							
EXPENSES							
FRINGE BENEFITS							
50-711-520-2100	SOCIAL SECURITY	318.75	289.08	9.3	3,825.00	1,945.25	49.1
50-711-520-2200	STATE RETIREMENT	281.25	272.69	3.0	3,375.00	1,809.46	46.3
50-711-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-711-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-711-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		600.00	561.77	6.3	7,200.00	3,754.71	47.8
OPERATING SUPPLIES & EXPENSES							
50-711-530-6000	OPERATION SUPPLIES - SUP & ENG	0.00	0.00	0.0	0.00	0.00	0.0
50-711-530-6010	OPERATION SUPPLIES EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
50-711-530-6020	OP SUPPLIES - PURCHASED WATER	0.00	0.00	0.0	0.00	0.00	0.0
50-711-530-6030	OP SUPPLIES - MISC EXPENSE	1,041.67	2,833.98	(172.0)	12,500.00	6,058.52	51.5
TOTAL OPERATING SUPPLIES & EXPENSES		1,041.67	2,833.98	(172.0)	12,500.00	6,058.52	51.5
TOTAL EXPENSES: SOURCE OF SUPPLY-OPERATION		5,808.34	7,435.70	(28.0)	69,700.00	29,788.30	57.2
SOURCE OF SUPPLY - MAINTENANCE							
EXPENSES							
SALARIES AND WAGES							
50-712-510-6100	DIGGERS HOTLINE LABOR	1,250.00	1,488.40	(19.0)	15,000.00	7,590.03	49.4
50-712-510-6110	MAINT OF STRUCTURES & IMP	0.00	0.00	0.0	0.00	0.00	0.0
50-712-510-6140	MAINT OF WELLS	0.00	0.00	0.0	0.00	0.00	0.0
50-712-510-6160	MAINT OF SUPPLY MAINS	0.00	0.00	0.0	0.00	0.00	0.0
50-712-510-6170	MAINT OF MISC WATER SOURCE PL	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SALARIES AND WAGES		1,250.00	1,488.40	(19.0)	15,000.00	7,590.03	49.4
FRINGE BENEFITS							
50-712-520-2100	SOCIAL SECURITY	95.67	107.46	(12.3)	1,148.00	566.75	50.6
50-712-520-2200	WISCONSIN RETIREMENT	84.42	100.44	(18.9)	1,013.00	523.54	48.3
50-712-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-712-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-712-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		180.09	207.90	(15.4)	2,161.00	1,090.29	49.5
OPERATING SUPPLIES AND EXPENSE							
50-712-530-6100	MAINT SUPL (DIGGERS) & CELL PH	666.67	483.94	27.4	8,000.00	1,914.33	76.0
50-712-530-6110	SUPPLIES MAINT OF STRUCT & IMP	2,333.33	2,208.34	5.3	28,000.00	13,236.48	52.7
50-712-530-6140	OUTSIDE SERVICES - WATER STUDY	416.67	349.00	16.2	5,000.00	885.10	82.3

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
SOURCE OF SUPPLY - MAINTENANCE							
EXPENSES							
OPERATING SUPPLIES AND EXPENSE							
50-712-530-6160	OUTSIDE SERVICES - LEGAL	41.67	0.00	100.0	500.00	0.00	100.0
50-712-530-6170	SUPPLIES MAINT WATER SOURCE PL	575.00	0.00	100.0	6,900.00	1,678.08	75.6
TOTAL OPERATING SUPPLIES AND EXPENSE		4,033.34	3,041.28	24.6	48,400.00	17,713.99	63.4
TOTAL EXPENSES: SOURCE OF SUPPLY - MAINTENANCE		5,463.43	4,737.58	13.2	65,561.00	26,394.31	59.7
PUMPING-OPERATION							
EXPENSES							
SALARIES & WAGES							
50-721-510-6200	OPERATION SUPERVISION & ENG	0.00	0.00	0.0	0.00	0.00	0.0
50-721-510-6220	POWER PRODUCTION LABOR	0.00	0.00	0.0	0.00	0.00	0.0
50-721-510-6240	PUMPING LABOR	6,666.67	14,161.85	(112.4)	80,000.00	61,560.62	23.0
50-721-510-6260	MISC PUMPING LABOR	1,666.67	3,255.84	(95.3)	20,000.00	32,655.91	(63.2)
TOTAL SALARIES & WAGES		8,333.34	17,417.69	(109.0)	100,000.00	94,216.53	5.7
FRINGE BENEFITS							
50-721-520-2100	SOCIAL SECURITY	637.50	1,276.70	(100.2)	7,650.00	7,175.63	6.2
50-721-520-2200	STATE RETIREMENT	562.50	1,055.06	(87.5)	6,750.00	6,417.35	4.9
50-721-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-721-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-721-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		1,200.00	2,331.76	(94.3)	14,400.00	13,592.98	5.6
OPERATING SUPPLIES & EXPENSES							
50-721-530-6200	OPERATION SUPERVISION AND ENG	416.67	253.25	39.2	5,000.00	2,291.95	54.1
50-721-530-6210	FUEL FOR POWER PRODUCTION	291.67	13.72	95.3	3,500.00	13.72	99.6
50-721-530-6220	ELECTRICAL EXPENSE	15,833.33	17,402.56	(9.9)	190,000.00	91,048.80	52.0
50-721-530-6230	FUEL OR POWER FOR PUMPING	83.33	106.24	(27.4)	1,000.00	387.69	61.2
50-721-530-6240	PUMPING EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
50-721-530-6260	MISCELLANEOUS PUMPING EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		16,625.00	17,775.77	(6.9)	199,500.00	93,742.16	53.0
TOTAL EXPENSES: PUMPING-OPERATION		26,158.34	37,525.22	(43.4)	313,900.00	201,551.67	35.7
PUMPING-MAINTENANCE							
EXPENSES							
SALARIES & WAGES							
50-722-510-6300	PUMPING EXP MAINT SUP & ENG	0.00	0.00	0.0	0.00	0.00	0.0

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
PUMPING-MAINTENANCE							
EXPENSES							
SALARIES & WAGES							
50-722-510-6310	PUMPING EXP MAINT OF ST & IMP	0.00	0.00	0.0	0.00	0.00	0.0
50-722-510-6320	PUMPING MAINT OF POWER PROD EQ	0.00	0.00	0.0	0.00	0.00	0.0
50-722-510-6330	PUMPING MAINT OF PUMPING EQUIP	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SALARIES & WAGES		0.00	0.00	0.0	0.00	0.00	0.0
FRINGE BENEFITS							
50-722-520-2100	SOCIAL SUCURITY	0.00	0.00	0.0	0.00	0.00	0.0
50-722-520-2200	STATE RETIREMENT	0.00	0.00	0.0	0.00	0.00	0.0
50-722-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-722-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-722-520-2500	LIFE INSUANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		0.00	0.00	0.0	0.00	0.00	0.0
OPERATING SUPPLIES & EXPENSES							
50-722-530-6300	MAINT SUPPLIES SUP & ENG	18,333.33	226.42	98.7	220,000.00	27,139.15	87.6
50-722-530-6310	MAINT SUPPLIES STRUC & IMP	2,083.33	1,113.17	46.5	25,000.00	22,817.57	8.7
50-722-530-6320	MAINT SUPPLIES POWER PROD EQ	833.33	0.00	100.0	10,000.00	1,023.93	89.7
50-722-530-6330	MAINT SUPPLIES - PUMPING EQUIP	2,916.67	0.00	100.0	35,000.00	3,114.03	91.1
TOTAL OPERATING SUPPLIES & EXPENSES		24,166.66	1,339.59	94.4	290,000.00	54,094.68	81.3
TOTAL EXPENSES: PUMPING-MAINTENANCE		24,166.66	1,339.59	94.4	290,000.00	54,094.68	81.3
WATER TREATMENT-OPERATION							
EXPENSES							
SALARIES & WAGES							
50-731-510-6400	OPERATION SUPERVISION & ENG	0.00	0.00	0.0	0.00	0.00	0.0
50-731-510-6420	OPERATION LABOR AND EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
50-731-510-6430	MISC LABOR	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SALARIES & WAGES		0.00	0.00	0.0	0.00	0.00	0.0
FRINGE BENEFITS							
50-731-520-2100	SOCIAL SECURITY	0.00	0.00	0.0	0.00	0.00	0.0
50-731-520-2200	STATE RETIREMENT	0.00	0.00	0.0	0.00	0.00	0.0
50-731-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-731-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-731-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		0.00	0.00	0.0	0.00	0.00	0.0

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
WATER TREATMENT-OPERATION							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
50-731-530-6400	OP SUPPLIES SUP AND ENG	833.33	0.00	100.0	10,000.00	2,162.41	78.3
50-731-530-6410	CHEMICALS	4,166.67	2,625.53	36.9	50,000.00	16,923.42	66.1
50-731-530-6420	OPERATION EXPENSE	2,083.33	448.00	78.5	25,000.00	6,380.95	74.4
50-731-530-6430	MISCELLANEOUS EXPENSE	208.33	0.00	100.0	2,500.00	0.00	100.0
TOTAL OPERATING SUPPLIES & EXPENSES		7,291.66	3,073.53	57.8	87,500.00	25,466.78	70.9
TOTAL EXPENSES: WATER TREATMENT-OPERATION		7,291.66	3,073.53	57.8	87,500.00	25,466.78	70.9
WATER TREATMENT-MAINTENANCE							
EXPENSES							
SALARIES & WAGES							
50-732-510-6500	MAINT SUPERVISION AND ENG	0.00	0.00	0.0	0.00	0.00	0.0
50-732-510-6510	MAINT OF STRUCTURES AND IMP	1,250.00	229.85	81.6	15,000.00	3,634.51	75.7
50-732-510-6520	MAINT OF TREATMENT EQUIP	833.33	171.36	79.4	10,000.00	259.14	97.4
TOTAL SALARIES & WAGES		2,083.33	401.21	80.7	25,000.00	3,893.65	84.4
FRINGE BENEFITS							
50-732-520-2100	SOCIAL SECURITY	159.42	29.23	81.6	1,913.00	351.91	81.6
50-732-520-2200	STATE RETIREMENT	140.67	27.10	80.7	1,688.00	336.34	80.0
50-732-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-732-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-732-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		300.09	56.33	81.2	3,601.00	688.25	80.8
OPERATING SUPPLIES & EXPENSES							
50-732-530-6500	MAINT SUPPLIES SUP & ENG	1,166.67	40.47	96.5	14,000.00	40.47	99.7
50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	1,166.67	(40.54)	103.4	14,000.00	6,559.05	53.1
50-732-530-6520	MAINT OF WATER TREAT EQUIP	208.33	0.00	100.0	2,500.00	719.90	71.2
TOTAL OPERATING SUPPLIES & EXPENSES		2,541.67	(0.07)	100.0	30,500.00	7,319.42	76.0
TOTAL EXPENSES: WATER TREATMENT-MAINTENANCE		4,925.09	457.47	90.7	59,101.00	11,901.32	79.8
TRANSMISSION & DISTR-OPERATION							
EXPENSES							
SALARIES & WAGES							
50-741-510-6600	OPERATION SUP & ENGINEERING	0.00	0.00	0.0	0.00	0.00	0.0
50-741-510-6610	LABOR STORAGE FACILITIES EXP	833.33	0.00	100.0	10,000.00	1,417.71	85.8
50-741-510-6620	LABOR TRANSMISSION & DIST LINE	1,000.00	114.24	88.5	12,000.00	582.71	95.1

FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TRANSMISSION & DISTR-OPERATION							
EXPENSES							
SALARIES & WAGES							
50-741-510-6630	LABOR METER EXPENSE	833.33	0.00	100.0	10,000.00	117.04	98.8
50-741-510-6640	LABOR CUSTOMER INSTALL EXP	1,000.00	0.00	100.0	12,000.00	1,356.60	88.7
50-741-510-6650	LABOR MISC OPERATION	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SALARIES & WAGES		3,666.66	114.24	96.8	44,000.00	3,474.06	92.1
FRINGE BENEFITS							
50-741-520-2100	SOCIAL SECURITY	280.50	8.56	96.9	3,366.00	342.27	89.8
50-741-520-2200	STATE RETIRMENT	247.50	7.70	96.8	2,970.00	325.35	89.0
50-741-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-741-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-741-520-2500	LIFE INSUANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		528.00	16.26	96.9	6,336.00	667.62	89.4
OPERATING SUPPLIES & EXPENSES							
50-741-530-6600	SUPPLIES SUPERVISION AND ENG	416.67	0.00	100.0	5,000.00	0.00	100.0
50-741-530-6610	STORAGE FACILITIES EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
50-741-530-6620	TRANSMISSION & DIST LINES EXP	270.83	1,580.17	(483.4)	3,250.00	2,118.69	34.8
50-741-530-6630	METER EXPENSE	416.67	0.00	100.0	5,000.00	176.56	96.4
50-741-530-6640	CUSTOMER INSTALLATONS EXP	1,200.00	1,290.00	(7.5)	14,400.00	6,090.00	57.7
50-741-530-6650	MISCELLANEOUS EXPENSES	2,000.00	0.00	100.0	24,000.00	4,287.05	82.1
TOTAL OPERATING SUPPLIES & EXPENSES		4,304.17	2,870.17	33.3	51,650.00	12,672.30	75.4
TOTAL EXPENSES: TRANSMISSION & DISTR-OPERATION		8,498.83	3,000.67	64.6	101,986.00	16,813.98	83.5
TRANS & DISTRIB-MAINTENANCE							
EXPENSES							
SALARIES & WAGES							
50-742-510-6700	WAGES MAINT SUPERV AND ENG	0.00	0.00	0.0	0.00	0.00	0.0
50-742-510-6710	WAGES MAINT OF STRUCTURES & IM	0.00	0.00	0.0	0.00	0.00	0.0
50-742-510-6720	WAGES MAINT OF DIST RESERVOIRS	0.00	0.00	0.0	0.00	0.00	0.0
50-742-510-6730	WAGES MAINT DISTRIBUTION MAINS	1,250.00	182.70	85.3	15,000.00	639.66	95.7
50-742-510-6740	WAGES MAINT OF FIRE MAINS	0.00	0.00	0.0	0.00	0.00	0.0
50-742-510-6750	WAGES MAINT OF SERVICES	208.33	0.00	100.0	2,500.00	0.00	100.0
50-742-510-6760	WAGES MAINT OF METERS	166.67	0.00	100.0	2,000.00	142.80	92.8
50-742-510-6770	WAGES MAINT OF HYDRANTS	833.33	0.00	100.0	10,000.00	610.81	93.8
50-742-510-6780	WAGES MAINT OF MISC PLANT	250.00	0.00	100.0	3,000.00	537.11	82.1
TOTAL SALARIES & WAGES		2,708.33	182.70	93.2	32,500.00	1,930.38	94.0

VILLAGE OF GERMANTOWN
DETAILED REVENUE & EXPENSE REPORT
BUDGET VS. ACTUAL WITH PERCENT VARIANCE
FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
TRANS & DISTRIB-MAINTENANCE							
EXPENSES							
FRINGE BENEFITS							
50-742-520-2100	SOCIAL SECURITY	207.17	12.80	93.8	2,486.00	174.34	92.9
50-742-520-2200	STATE RETIREMENT	182.83	12.34	93.2	2,194.00	163.44	92.5
50-742-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-742-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-742-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		390.00	25.14	93.5	4,680.00	337.78	92.7
OPERATING SUPPLIES & EXPENSES							
50-742-530-6700	MAINT SUPPLIES SUP & ENG	0.00	0.00	0.0	0.00	0.00	0.0
50-742-530-6710	MAINT OF STRUCTURES & IMP	2,083.33	0.00	100.0	25,000.00	0.00	100.0
50-742-530-6720	MAINT SUPPLIES DIST RESERVOIRS	62,500.00	184.98	99.7	750,000.00	184.98	99.9
50-742-530-6730	MAINT OF TRANS & DIST MAINS	5,000.00	9,697.00	(93.9)	60,000.00	29,791.49	50.3
50-742-530-6740	MAINT SUPPLIES FIRE MAINS	0.00	0.00	0.0	0.00	0.00	0.0
50-742-530-6750	MAINT SUPPLIES SERVICES	2,916.67	99.80	96.5	35,000.00	1,736.90	95.0
50-742-530-6760	MAINT SUPPLIES OF METERS	416.67	62.06	85.1	5,000.00	1,506.12	69.8
50-742-530-6770	MAINT SUPPLIES HYDRANTS	3,000.00	843.51	71.8	36,000.00	5,169.71	85.6
50-742-530-6780	MAINT SUPPLIES MISC PLANT	416.67	0.00	100.0	5,000.00	0.00	100.0
TOTAL OPERATING SUPPLIES & EXPENSES		76,333.34	10,887.35	85.7	916,000.00	38,389.20	95.8
TOTAL EXPENSES: TRANS & DISTRIB-MAINTENANCE		79,431.67	11,095.19	86.0	953,180.00	40,657.36	95.7
CUSTOMER ACCOUNTS EXPENSE							
EXPENSES							
SALARIES AND WAGES							
50-751-510-9010	SALARIES SUPERVISION	0.00	0.00	0.0	0.00	0.00	0.0
50-751-510-9020	SALARIES METER READING EXP	208.33	0.00	100.0	2,500.00	0.00	100.0
50-751-510-9030	SALARIES CUST RECORDS & COLLEC	2,000.00	1,757.71	12.1	24,000.00	10,361.31	56.8
50-751-510-9050	SALARIES MISC CUST ACCTS EXP	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SALARIES AND WAGES		2,208.33	1,757.71	20.4	26,500.00	10,361.31	60.9
FRINGE BENEFITS							
50-751-520-2100	SOCIAL SECURITY	168.92	111.74	33.8	2,027.00	762.39	62.3
50-751-520-2200	STATE RETIREMENT	149.08	118.65	20.4	1,789.00	800.23	55.2
50-751-520-2300	HEALTH INSURANCE	10,406.67	10,406.67	0.0	124,880.00	62,440.02	50.0
50-751-520-2400	DENTAL INSURANCE	721.67	721.67	0.0	8,660.00	4,330.02	50.0
50-751-520-2500	LIFE INSURANCE	166.25	187.25	(12.6)	1,995.00	1,084.09	45.6
TOTAL FRINGE BENEFITS		11,612.59	11,545.98	0.5	139,351.00	69,416.75	50.1

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
CUSTOMER ACCOUNTS EXPENSE							
EXPENSES							
SUPPLIES AND EXPENSE							
50-751-530-9010	SUPPLIES - CUSTOMER ACCOUNTS	0.00	0.00	0.0	0.00	0.00	0.0
50-751-530-9020	SUPPLIES METER READING EXP	0.00	0.00	0.0	0.00	0.00	0.0
50-751-530-9030	SUPPLIES RECORDS AND COLLEC	1,166.67	1,000.00	14.2	14,000.00	2,681.86	80.8
50-751-530-9040	OUTSIDE SERVICES AUDITING	616.67	0.00	100.0	7,400.00	7,400.00	0.0
50-751-530-9041	UNCOLLECTIBLE ACCOUNTS	41.67	100.48	(141.1)	500.00	233.36	53.3
50-751-530-9050	MISC CUSTOMER ACCTS EXP	1,500.00	141.20	90.5	18,000.00	8,869.87	50.7
50-751-530-9240	INSURANCE & BONDS	0.00	0.00	0.0	0.00	0.00	0.0
50-751-530-9280	REGULATORY COMMISSION EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
50-751-530-9330	TRANSPORTATION EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
50-751-530-9333	MAINT SUPPLIES & EXP - TRANSP	1,666.67	870.69	47.7	20,000.00	6,109.08	69.4
TOTAL SUPPLIES AND EXPENSE		4,991.68	2,112.37	57.6	59,900.00	25,294.17	57.7
TOTAL EXPENSES: CUSTOMER ACCOUNTS EXPENSE		18,812.60	15,416.06	18.0	225,751.00	105,072.23	53.4
ADM & GENERAL EXP - OPERATION							
EXPENSES							
SALARIES AND WAGES							
50-761-510-9200	ADM & GENERAL SALARIES	21,899.75	16,570.60	24.3	262,797.00	110,341.26	58.0
50-761-510-9300	MISC GENERAL LABOR	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SALARIES AND WAGES		21,899.75	16,570.60	24.3	262,797.00	110,341.26	58.0
FRINGE BENEFITS							
50-761-520-2100	SOCIAL SECURITY	1,687.50	1,229.97	27.1	20,250.00	8,175.35	59.6
50-761-520-2200	STATE RETIREMENT	1,413.92	1,089.26	22.9	16,967.00	7,248.67	57.2
50-761-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-761-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
50-761-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		3,101.42	2,319.23	25.2	37,217.00	15,424.02	58.5
SUPPLIES AND EXPENSE							
50-761-530-9210	OFFICE SUPPLIES & EXPENSES	500.00	963.06	(92.6)	6,000.00	3,371.67	43.8
50-761-530-9220	LEGISLATIVE EXPENSE	100.00	(520.68)	620.6	1,200.00	0.00	100.0
50-761-530-9230	OUTSIDE SERVICES - LEGAL - LBR	16.67	0.00	100.0	200.00	0.00	100.0
50-761-530-9240	PROPERTY INSURANCE	4,166.67	8,753.64	(110.0)	50,000.00	40,094.75	19.8
50-761-530-9250	INJURIES AND DAMAGES	0.00	0.00	0.0	0.00	0.00	0.0
50-761-530-9260	EMPLOYEE PENSIONS AND BENEFITS	16.67	125.00	(649.8)	200.00	125.00	37.5
50-761-530-9280	REGULATORY COMMISSION EXP	0.00	0.00	0.0	0.00	0.00	0.0
50-761-530-9300	MIS GENERAL EXPENSES	166.67	67.58	59.4	2,000.00	217.58	89.1
TOTAL SUPPLIES AND EXPENSE		4,966.68	9,388.60	(89.0)	59,600.00	43,809.00	26.4

FUND: WATER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
TOTAL EXPENSES: ADM & GENERAL EXP - OPERATION		29,967.85	28,278.43	5.6	359,614.00	169,574.28	52.8
OTHER OPERATING EXPENSES							
EXPENSES							
DEPRECIATION & AMORTIZATION							
50-775-710-4030	DEPRECIATION EXPENSE	47,500.00	50,818.50	(6.9)	570,000.00	304,907.00	46.5
50-775-710-4031	DEPRECIATION EXP - CIAC	27,583.33	28,406.33	(2.9)	331,000.00	170,437.98	48.5
50-775-710-4070	AMORTIZATION OF PROPERTY LOSS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL DEPRECIATION & AMORTIZATION		75,083.33	79,224.83	(5.5)	901,000.00	475,344.98	47.2
TAXES							
50-775-720-2100	SOCIAL SECURITY	0.00	0.00	0.0	0.00	0.00	0.0
50-775-720-4080	PROPERTY TAX EQUIVALENT	48,750.00	51,257.17	(5.1)	585,000.00	307,543.02	47.4
50-775-720-4083	PSC REMAINDER ASSESSMENT	208.33	0.00	100.0	2,500.00	0.00	100.0
50-775-720-4270	INTEREST ON LONG TERM DEBT	2,601.17	0.00	100.0	31,214.00	15,876.17	49.1
50-775-720-4280	AMORTIZATION EXPENSE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL TAXES		51,559.50	51,257.17	0.5	618,714.00	323,419.19	47.7
TOTAL EXPENSES: OTHER OPERATING EXPENSES		126,642.83	130,482.00	(3.0)	1,519,714.00	798,764.17	47.4
TOTAL FUND REVENUES		199,435.76	561,430.66	181.5	2,393,229.00	1,203,975.08	(49.6)
TOTAL FUND EXPENSES		337,167.30	242,841.44	27.9	4,046,007.00	1,480,079.08	63.4
FUND SURPLUS (DEFICIT)		(137,731.54)	318,589.22	(331.3)	(1,652,778.00)	(276,104.00)	(83.2)

FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: SEWER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
PUBLIC CHARGES FOR SERVICES							
REVENUES							
SEWER SERVICE REVENUES							
60-460-472-6221	RESIDENTIAL SERVICE	208,333.33	598,443.26	187.2	2,500,000.00	1,179,825.42	(52.8)
60-460-472-6222	COMMERCIAL SERVICES	152,500.00	433,137.62	184.0	1,830,000.00	899,235.10	(50.8)
60-460-472-6223	INDUSTRIAL SERVICES	225,000.00	0.00	100.0	2,700,000.00	698,701.52	(74.1)
60-460-472-6224	INDUSTRIAL SERVICE-METERED	0.00	0.00	0.0	0.00	0.00	0.0
60-460-472-6231	PUBLIC AUTHORITY SERVICES	5,833.33	12,804.40	119.5	70,000.00	27,991.97	(60.0)
60-460-472-6261	SERVICE TO VILLAGE DEPARTMENTS	1,083.33	3,660.06	237.8	13,000.00	7,536.13	(42.0)
60-460-472-6270	SEPTIC HAULER SURCHARGES	0.00	0.00	0.0	0.00	0.00	0.0
60-460-472-6280	OTHER SEWER SERVICES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL SEWER SERVICE REVENUES		592,749.99	1,048,045.34	76.8	7,113,000.00	2,813,290.14	(60.4)
OTHER OPERATING REVENUES							
60-460-477-6310	FORFEITED DISCOUNTS	3,333.33	(16.12)	(100.4)	40,000.00	4,471.47	(88.8)
60-460-477-6320	SERVICING CUSTOMER LATERALS	0.00	0.00	0.0	0.00	0.00	0.0
60-460-477-6350	RESERVE CAPACITY FEES	0.00	0.00	0.0	0.00	0.00	0.0
60-460-477-6360	MSC SERVICE REV	83.33	0.00	100.0	1,000.00	128.70	(87.1)
60-460-477-6370	SEWER CONNECTION FEE	10,833.33	8,656.00	(20.1)	130,000.00	66,911.68	(48.5)
TOTAL OTHER OPERATING REVENUES		14,249.99	8,639.88	(39.3)	171,000.00	71,511.85	(58.1)
TOTAL REVENUES: PUBLIC CHARGES FOR SERVICES		606,999.98	1,056,685.22	74.0	7,284,000.00	2,884,801.99	(60.4)
MISCELLANEOUS REVENUES							
REVENUES							
INTEREST REVENUE							
60-480-481-6510	INT IMCOME-TEMPORARY INVEST	8,750.00	85.35	(99.0)	105,000.00	100,604.98	(4.1)
60-480-481-6512	UNREALIZED GAIN ON INVESMENTS	0.00	0.00	0.0	0.00	0.00	0.0
60-480-481-6520	INT INCOME-ASSESSMENTS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL INTEREST REVENUE		8,750.00	85.35	(99.0)	105,000.00	100,604.98	(4.1)
OTHER REVENUE							
60-480-489-4210	OTHER NON-OPERATING INCOME	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OTHER REVENUE		0.00	0.00	0.0	0.00	0.00	0.0
CONTRIBUTIONS AID CONSTRUCTION							
60-480-490-4210	CONTRIBUTIONS IN AID OF CONSTR	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL CONTRIBUTIONS AID CONSTRUCTION		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: MISCELLANEOUS REVENUES		8,750.00	85.35	(99.0)	105,000.00	100,604.98	(4.1)

FUND: SEWER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
PREMIUM							
REVENUES							
GENERAL OBLIGATION PREMIUM							
60-490-491-1200	PREMIUM ON LONG TERM DEBT	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL GENERAL OBLIGATION PREMIUM		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL REVENUES: PREMIUM		0.00	0.00	0.0	0.00	0.00	0.0
OTHER OPERATING EXPENSES							
EXPENSES							
INTEREST ON LONG TERM DEBT							
60-775-720-4270	INTEREST ON LONG TERM DEBT	0.00	0.00	0.0	0.00	62,630.90	100.0
TOTAL INTEREST ON LONG TERM DEBT		0.00	0.00	0.0	0.00	62,630.90	100.0
TOTAL EXPENSES: OTHER OPERATING EXPENSES		0.00	0.00	0.0	0.00	62,630.90	100.0
OPERATION							
EXPENSES							
SALARIES & WAGES							
60-820-510-8202	LABOR-LIFT STATIONS	4,583.33	7,365.56	(60.7)	55,000.00	47,353.85	13.9
60-820-510-8203	LABOR-LABORATORY	0.00	0.00	0.0	0.00	0.00	0.0
60-820-510-8207	LABOR-AUTHORIZED TIME OFF	2,333.00	2,682.85	(15.0)	27,996.00	11,720.29	58.1
60-820-510-8281	LABOR-TRANSPORTATION	0.00	0.00	0.0	0.00	0.00	0.0
60-820-510-8290	LABOR-INDUSTRIAL MONITORING	41.67	0.00	100.0	500.00	169.14	66.1
TOTAL SALARIES & WAGES		6,958.00	10,048.41	(44.4)	83,496.00	59,243.28	29.0
FRINGE BENEFITS							
60-820-520-2100	SOCIAL SECURITY	532.25	741.57	(39.3)	6,387.00	4,931.51	22.7
60-820-520-2200	STATE RETIREMENT	469.67	678.35	(44.4)	5,636.00	4,478.46	20.5
60-820-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
60-820-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
60-820-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		1,001.92	1,419.92	(41.7)	12,023.00	9,409.97	21.7
OPERATING SUPPLIES & EXPENSES							
60-820-530-2273	SEWER PORTION OF JOINT METER	6,000.00	0.00	100.0	72,000.00	0.00	100.0
60-820-530-8212	POWER FOR PUMPING-LIFT STATION	6,666.67	7,469.93	(12.0)	80,000.00	36,898.93	53.8
60-820-530-8271	OTHER OPERATING SUPPLIES & EXP	216.67	98.75	54.4	2,600.00	716.97	72.4
60-820-530-8274	MMSD-SEWER USER CHARGES	166,666.67	0.00	100.0	2,000,000.00	523,057.16	73.8
60-820-530-8275	MMSD-CAPITAL CHARGES	233,333.33	0.00	100.0	2,800,000.00	2,777,886.00	0.7
60-820-530-8282	OUTSIDE SERVICES-TRANSPORT	0.00	0.00	0.0	0.00	298.65	100.0

FUND: SEWER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
OPERATION							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
60-820-530-8290	INDUSTRIAL MONITORING	0.00	0.00	0.0	0.00	0.00	0.0
60-820-530-8291	SAMPLING MATERIALS & EXPENSES	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		412,883.34	7,568.68	98.1	4,954,600.00	3,338,857.71	32.6
TOTAL EXPENSES: OPERATION		420,843.26	19,037.01	95.4	5,050,119.00	3,407,510.96	32.5
MAINTENANCE							
EXPENSES							
SALARIES & WAGES							
60-830-510-8310	LABOR-COLLECTION SYSTEM	4,500.00	4,126.07	8.3	54,000.00	14,906.11	72.4
60-830-510-8320	LABOR-LIFT STATIONS	3,333.33	1,855.22	44.3	40,000.00	17,743.36	55.6
60-830-510-8340	LABOR-GENERAL PLANT	508.33	169.14	66.7	6,100.00	9,298.11	(52.4)
60-830-510-8350	LABOR-DIGGERS HOTLINE	1,041.67	1,424.57	(36.7)	12,500.00	8,182.51	34.5
60-830-510-8360	LABOR-VEHICLE MAINTENANCE	791.67	204.38	74.1	9,500.00	6,023.76	36.5
TOTAL SALARIES & WAGES		10,175.00	7,779.38	23.5	122,100.00	56,153.85	54.0
FRINGE BENEFITS							
60-830-520-2100	SOCIAL SECURITY	778.42	582.69	25.1	9,341.00	4,324.88	53.7
60-830-520-2200	STATE RETIREMENT	686.83	525.00	23.5	8,242.00	3,895.14	52.7
60-830-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
60-830-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
60-830-520-2500	LIFE INSURANCE	112.50	131.50	(16.8)	1,350.00	692.59	48.7
TOTAL FRINGE BENEFITS		1,577.75	1,239.19	21.4	18,933.00	8,912.61	52.9
OPERATING SUPPLIES & EXPENSES							
60-830-530-8313	COLLECTION SYSTEM MATERIALS	6,666.67	10,091.79	(51.3)	80,000.00	15,269.24	80.9
60-830-530-8323	LIFT STATIONS MATERIALS & EXP	5,416.67	2,016.32	62.7	65,000.00	21,109.58	67.5
60-830-530-8343	GENERAL PLANT MATERIALS & EXP	916.67	1,675.56	(82.7)	11,000.00	5,310.67	51.7
60-830-530-8353	OFFICE MATERIALS-PLANT	41.67	0.00	100.0	500.00	78.16	84.3
60-830-530-8363	VEHICLE MAINT-MATERIALS & EXP	416.67	964.89	(131.5)	5,000.00	4,117.33	17.6
TOTAL OPERATING SUPPLIES & EXPENSES		13,458.35	14,748.56	(9.5)	161,500.00	45,884.98	71.5
TOTAL EXPENSES: MAINTENANCE		25,211.10	23,767.13	5.7	302,533.00	110,951.44	63.3
CUSTOMER ACCOUNTING							
EXPENSES							
SALARIES & WAGES							
60-840-510-8400	LABOR-ACCOUNTING & COLLECTING	1,916.67	1,757.71	8.2	23,000.00	10,361.31	54.9

FUND: SEWER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARIANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARIANCE
CUSTOMER ACCOUNTING							
EXPENSES							
SALARIES & WAGES							
60-840-510-8420	LABOR-METER READING	183.33	0.00	100.0	2,200.00	228.48	89.6
TOTAL SALARIES & WAGES		2,100.00	1,757.71	16.3	25,200.00	10,589.79	57.9
FRINGE BENEFITS							
60-840-520-2100	SOCIAL SECURITY	160.67	111.73	30.4	1,928.00	779.81	59.5
60-840-520-2200	STATE RETIREMENT	141.75	118.64	16.3	1,701.00	815.53	52.0
60-840-520-2300	HEALTH INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
60-840-520-2400	DENTAL INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
60-840-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		302.42	230.37	23.8	3,629.00	1,595.34	56.0
OPERATING SUPPLIES & EXPENSES							
60-840-530-8402	COMPUTER SERVICES	583.33	0.00	100.0	7,000.00	5,932.23	15.2
60-840-530-8403	OFFICE SUPPLIES & EXPENSES	333.33	0.00	100.0	4,000.00	0.00	100.0
60-840-530-8404	OTHER SUPPLIES & EXPENSES	1,250.00	141.20	88.7	15,000.00	3,503.70	76.6
60-840-530-8405	UNCOLLECTIBLE ACCOUNTS	41.67	290.92	(598.1)	500.00	728.95	(45.7)
60-840-530-8423	METER READING-MATERIALS & EXP	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL OPERATING SUPPLIES & EXPENSES		2,208.33	432.12	80.4	26,500.00	10,164.88	61.6
TOTAL EXPENSES: CUSTOMER ACCOUNTING		4,610.75	2,420.20	47.5	55,329.00	22,350.01	59.6
ADMIN & GENERAL							
EXPENSES							
SALARIES & WAGES							
60-850-510-8500	SALARIES & WAGES	21,305.17	15,952.54	25.1	255,662.00	106,386.04	58.3
TOTAL SALARIES & WAGES		21,305.17	15,952.54	25.1	255,662.00	106,386.04	58.3
FRINGE BENEFITS							
60-850-520-2100	SOCIAL SECURITY	1,637.50	1,155.13	29.4	19,650.00	7,710.15	60.7
60-850-520-2200	STATE RETIREMENT	1,408.83	1,047.59	25.6	16,906.00	6,983.79	58.6
60-850-520-2300	HEALTH INSURANCE	7,096.25	7,096.25	0.0	85,155.00	42,577.50	50.0
60-850-520-2400	DENTAL INSURANCE	590.00	590.00	0.0	7,080.00	3,540.00	50.0
60-850-520-2500	LIFE INSURANCE	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FRINGE BENEFITS		10,732.58	9,888.97	7.8	128,791.00	60,811.44	52.7
OPERATING SUPPLIES & EXPENSES							
60-850-530-8510	OFFICE SUPPLIES & EXPENSES	716.67	1,038.65	(44.9)	8,600.00	3,775.52	56.1

FOR 6 PERIODS ENDING JUNE 30, 2020

FUND: SEWER UTILITY

ACCOUNT NUMBER	DESCRIPTION	JUNE BUDGET	JUNE ACTUAL	% VARI-ANCE	FISCAL YEAR BUDGET	FISCAL YEAR-TO-DATE ACTUAL	% VARI-ANCE
ADMIN & GENERAL							
EXPENSES							
OPERATING SUPPLIES & EXPENSES							
60-850-530-8511	OFFICE POWER-PLANT	91.67	0.00	100.0	1,100.00	0.00	100.0
60-850-530-8512	LEGISLATIVE MONTHLY EXPENSE	100.00	100.00	0.0	1,200.00	620.68	48.2
60-850-530-8517	TELEPHONE	500.00	449.51	10.1	6,000.00	2,137.38	64.3
60-850-530-8520	OUTSIDE SERVICES-GENERAL	13,333.33	0.00	100.0	160,000.00	15,646.62	90.2
60-850-530-8524	OUTSIDE SERVICES-DIGGERS HOTLN	141.67	255.39	(80.2)	1,700.00	788.93	53.5
60-850-530-8525	OUTSIDE SERVICES-LEGAL	41.67	0.00	100.0	500.00	0.00	100.0
60-850-530-8526	OUTSIDE SERVICES-AUDITING	416.67	0.00	100.0	5,000.00	4,450.00	11.0
60-850-530-8527	OUTSIDE SERVICES EMPLOYED	0.00	0.00	0.0	0.00	0.00	0.0
60-850-530-8530	INSURANCE & BONDS	4,166.67	8,753.64	(110.0)	50,000.00	40,094.75	19.8
60-850-530-8540	EMPLOYEE BENEFITS	0.00	0.00	0.0	0.00	0.00	0.0
60-850-530-8560	MISCELLANEOUS GENERAL EXPENSE	458.33	232.67	49.2	5,500.00	623.81	88.6
60-850-530-8580	GAS & OIL	1,000.00	0.00	100.0	12,000.00	2,400.81	79.9
TOTAL OPERATING SUPPLIES & EXPENSES		20,966.68	10,829.86	48.3	251,600.00	70,538.50	71.9
TOTAL EXPENSES: ADMIN & GENERAL		53,004.43	36,671.37	30.8	636,053.00	237,735.98	62.6
OTHER OPERATING EXPENSES							
EXPENSES							
DEPRECIATION & AMORTIZATION							
60-875-710-4030	DEPRECIATION	55,416.67	56,257.67	(1.5)	665,000.00	337,546.02	49.2
60-875-710-4071	AMORTIZATION OF PROPERTY LOSS	0.00	0.00	0.0	0.00	0.00	0.0
60-875-710-4075	AMORTIZATION OF CAPITAL GRANTS	0.00	0.00	0.0	0.00	0.00	0.0
60-875-710-4080	AMORTIZATION-EXTRAORD LOSS	0.00	0.00	0.0	0.00	0.00	0.0
60-875-710-4280	AMORTIZATION OF DEBT DISCOUNTS	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL DEPRECIATION & AMORTIZATION		55,416.67	56,257.67	(1.5)	665,000.00	337,546.02	49.2
TOTAL EXPENSES: OTHER OPERATING EXPENSES		55,416.67	56,257.67	(1.5)	665,000.00	337,546.02	49.2
TRANSFERS							
EXPENSES							
TRANSFERS							
60-880-583-1145	TRANSFER TO GENERAL FUND	0.00	0.00	0.0	0.00	0.00	0.0
TOTAL TRANSFERS		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL EXPENSES: TRANSFERS		0.00	0.00	0.0	0.00	0.00	0.0
TOTAL FUND REVENUES		615,749.98	1,056,770.57	71.6	7,389,000.00	2,985,406.97	(59.6)
TOTAL FUND EXPENSES		559,086.21	138,153.38	75.2	6,709,034.00	4,178,725.31	37.7
FUND SURPLUS (DEFICIT)		56,663.77	918,617.19	1521.1	679,966.00	(1,193,318.34)	(275.5)

Germantown Health Plan Actual 2020

2019 Ending balance **$1,200,644.37**

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Health Plan Premium Contribution*	120,805.10	120,805.10	120,805.10	120,805.10	120,805.10	120,805.10							724,830.60
Employee Contributions	16,328.82	15,964.30	16,023.68	15,883.69	16,061.54	16,217.28							96,479.31
Interest						15,861.67							15,861.67
SubTotal Revenue	137,133.92	136,769.40	136,828.78	136,688.79	136,866.64	152,884.05	0.00	0.00	0.00	0.00	0.00	0.00	837,171.58
Administrative Expense + Stop Loss**	43,425.03	42,548.47	42,813.10	40,919.82	43,370.06	42,924.66							256,001.14
HSA Contributions	24,062.52	419.83	0.00	23,437.50	216.67	108.33							48,244.85
Health Payment Sys AFI Fee	989.77	1,324.88	3,380.30	6,069.52	2,441.54	3,706.15							17,912.16
Health Claims & RX Paid ***	44,624.89	89,209.91	197,950.35	106,462.83	54,646.07	227,230.09							720,124.14
Sub Total Health Plan Expense	113,102.21	133,503.09	244,143.75	176,889.67	100,674.34	273,969.23	0.00	0.00	0.00	0.00	0.00	0.00	1,042,282.29
Revenues less Expense (Current Month)	24,031.71	3,266.31	(107,314.97)	(40,200.88)	36,192.30	(121,085.18)	0.00	0.00	0.00	0.00	0.00	0.00	(205,110.71)
Running Total (2019 + Current Year)	**1,224,676.08**	**1,227,942.39**	**1,120,627.42**	**1,080,426.54**	**1,116,618.84**	**995,533.66**	**995,533.66**	**995,533.66**	**995,533.66**	**995,533.66**	**995,533.66**	**995,533.66**	**995,533.66**
Pending Stop Loss Reimbursement						**125,738.40**							**995,533.66**

0.00

2019 Claims Paid 2020 (Run-in) *70,256.30*

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

2019	406,173.64	7
2018	856,261.15	10
2017	183,604.90	5
2016	202,783.17	4
2015	257,317.58	8
2014	63,669.98	6
2013	322,332.96	8
2012	569,399.36	5
2011	493,715.08	6
2010	393,817.50	8
2009	114,486.16	3
2008	154,024.89	5
2007	37,900.83	
2006	51,938.00	
2005	94,605.00	

Germantown Dental Plan Actual 2020

2019 Ending balance **$68,917.87**

	January	February	March	April	May	June	July	August	September	October	November	December		Totals
Dental Plan Premium Contribution*	8,720.60	8,720.60	8,856.39	8,820.82	8,820.82	8,820.82								52,760.05
Interest						386.21								386.21
SubTotal Revenue	8,720.60	8,720.60	8,856.39	8,820.82	8,820.82	9,207.03	0.00	0.00	0.00	0.00	0.00	0.00		53,146.26
Administrative Expense	598.90	593.25	598.90	598.90	610.20	322.05								3,322.20
Claims Paid	3,287.50	8,562.25	3,264.40	720.20	2,858.90	10,184.40								28,877.65
Sub Total Health Plan Expense	3,886.40	9,155.50	3,863.30	1,319.10	3,469.10	10,506.45	0.00	0.00	0.00	0.00	0.00	0.00		32,199.85
Revenues less Expense (current month)	4,834.20	(434.90)	4,993.09	7,501.72	5,351.72	(1,299.42)	0.00	0.00	0.00	0.00	0.00	0.00		20,946.41
Running Total Prior year balance + Current year	**73,752.07**	**73,317.17**	**78,310.26**	**85,811.98**	**91,163.70**	**89,864.28**	**89,864.28**	**89,864.28**	**89,864.28**	**89,864.28**	**89,864.28**	**89,864.28**		**89,864.28**

2019 Claims Paid 2020 (Run in) *2,626.05*

VILLAGE OF GERMANTOWN IMPACT FEES 2020						
	Police 21 Impact	Fire 22 Impact	Library 23 Impact	Park & Rec 24 Impact	Water 50 Impact	Total
2020 Beginning Balance	**123,391.55**	**106,647.39**	**49,696.37**	**368,441.28**	**336,087.85**	**984,264.44**

Actual

Revenues						
Through June	6,275.85	11,413.04	4,777.00	12,512.00	12,929.28	47,907.17
Year to date Interest	2,295.53	1,909.66	728.60	7,600.56	6,658.08	19,192.43
TOTAL 2020 COLLECTIONS	**8,571.38**	**13,322.70**	**5,505.60**	**20,112.56**	**19,587.36**	**67,099.60**
CURRENT YEAR TO DATE BALANCE	**131,962.93**	**119,970.09**	**55,201.97**	**388,553.84**	**355,675.21**	**1,051,364.04**
Less 2020 Transfers	(12,000.00)	(30,000.00)	(18,000.00)	(200,000.00)	(52,054.03)	(312,054.03)
Current Balance after Transfers	**119,962.93**	**89,970.09**	**37,201.97**	**188,553.84**	**303,621.18**	**739,310.01**
Pending 2021 Transfers						

Year to Date Collections Sewer Connection Fee:	**66,911.68**

	POLICE	FIRE	LIBRARY	RECREATION	WATER	SEWER CONNECTION
2020 Impact Fee Amounts	**$148.00**	**$171.00**	**$281.00**	**$736.00**	**$832.00**	
	$0.2809/$1000	$0.63549/$1000				**$4,328.00**
	Blding Cost	Blding Cost				
Glue Dots 212-969	2,144.67	4,851.97			2,113.28	10,647.68
Briohn/Dickman2	1,615.18	3,654.07			2,496.00	12,984.00
Demlang/Dover 241-056	148.00	171.00	281.00	736.00		
Harbor/Wrenwood 3	148.00	171.00	281.00	736.00	832.00	4,328.00
Harbor/Wrenwood 4	148.00	171.00	281.00	736.00	832.00	4,328.00
Harbor/Wrenwood 5	148.00	171.00	281.00	736.00	832.00	4,328.00
Harbor/Wrenwood 6 234-006	148.00	171.00	281.00	736.00	832.00	4,328.00
Harbor/Wrenwood 7 234-007	148.00	171.00	281.00	736.00	832.00	4,328.00
Annoye 241-054	148.00	171.00	281.00	736.00		
Harbor Homes 234-047	148.00	171.00	281.00	736.00	832.00	4,328.00
Tim O'Brien 234-039	148.00	171.00	281.00	736.00	832.00	4,328.00
R. Schneider 241-033	148.00	171.00	281.00	736.00		
Demlang/Filo 241-028	148.00	171.00	281.00	736.00		
Harbor Home 234-002	148.00	171.00	281.00	736.00	832.00	4,328.00
Pearce 241-034	148.00	171.00	281.00	736.00		
Bldg 1 Wrenwood (2) Units	296.00	342.00	562.00	1,472.00	1,664.00	8,656.00
Alan Bldrs 113-986	148.00	171.00	281.00	736.00		
Badger Homes 241-071	148.00	171.00	281.00	736.00		
TOTAL COLLECTED	**6,275.85**	**11,413.04**	**4,777.00**	**12,512.00**	**12,929.28**	**66,911.68**
Expenditure Date	**current**	**current**	**current**	**Needs Project**	**current *****	**No spend-down limit**

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

Sewer Connection Fee change - increase 3.25 % yearly -

Sewer Connection Fee History	
2019	231,230.72
2018	449,998.00
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
	3,301,244.94

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	10-100-130-5220	ACCOUNTS RECEIVABLE-AMBULANC	93530	06172020	D GORALL REFUND	15.00	
02	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	19319	151792	R A SMITH WRENWOOD LIFT STN	2,030.00	
03	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	19319	151793	R A SMITH WRENWOOD SUBDIVISI	19,438.26	
04	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	20660	12749	TRAFFIC ANALYSIS STH 167	2,162.00	
05	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	20660	12780	TRAFFIC ANALYSIS STH 167	1,962.00	
06	10-100-160-2100	PREPAID INSURANCE	12969	47857	M3 INS PROPERTY INS	133,139.00	
07	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	03559	674514	COMPLETE OFFICE SUPPLIES	167.42	
08	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	03559	676869	COMPLETE OFFICE SUPPLIES	115.98	
09	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	03559	684768	COMPLETE OFFICE SUPPLIES	51.99	
10	10-200-210-5331	FLEX SPENDING ACCT DEDUCTION	01638	2073030	AMER FIDELITY FLEX EE CONF P	1,444.54	
11	10-200-210-5332	VOLUNTARY BENEFIT-TAX DEFERR	01699	D126236	AMERICAN FIDELITY DEFERRED	1,274.34	
12	10-200-210-5332	VOLUNTARY BENEFIT-TAX DEFERR	01699	D173779	AMERICAN FIDELITY DEFERRED	1,219.24	
13	10-200-210-5333	VOLUNTARY BENEFIT-TAXABLE	01699	D126236	AMERICAN FIDELITY TAXABLE	2,042.48	
14	10-200-210-5333	VOLUNTARY BENEFIT-TAXABLE	01699	D173779	AMERICAN FIDELITY TAXABLE	1,917.06	
15	10-200-260-8000	PARK & RECREATION DEFERRED R	92710	311778	A BERNDT REC REFUND	72.00	
16	10-200-260-8000	PARK & RECREATION DEFERRED R	93518	311807	J SONTAG REC REFUND	117.00	
17	10-200-260-8000	PARK & RECREATION DEFERRED R	93519	311794	M SARGENT REC REFUND	65.00	
18	10-200-260-8000	PARK & RECREATION DEFERRED R	93520	311780	D KONS REC REFUND	26.00	
19	10-200-260-8000	PARK & RECREATION DEFERRED R	93521	311767	J EMERSON REC REFUND	122.00	
20	10-200-260-8000	PARK & RECREATION DEFERRED R	93522	311712	D BAADE REC REFUND	62.00	
21	10-200-260-8000	PARK & RECREATION DEFERRED R	93524	312203	J KREIS REC REFUND	136.50	
22	10-200-260-8000	PARK & RECREATION DEFERRED R	93525	312199	K NELAND REC REFUND	336.00	
23	10-200-260-8000	PARK & RECREATION DEFERRED R	93526	312027	D CAMPBELL REC REFUND	121.44	
24	10-200-260-8000	PARK & RECREATION DEFERRED R	93527	312249	C TALASILA REC REFUND	445.50	
25	10-200-260-8000	PARK & RECREATION DEFERRED R	93528	312273	J KROEGER REC REFUND	46.00	
26	10-200-260-8000	PARK & RECREATION DEFERRED R	93529	312284	S CLAESGES REC REFUND	52.00	
27	10-200-260-8000	PARK & RECREATION DEFERRED R	93531	312297	J KAZMIERCZAK REC REFUND	80.00	
28	10-200-260-8000	PARK & RECREATION DEFERRED R	93534	312361	E ZYDZIK REC REFUND	204.75	
29	10-200-260-8000	PARK & RECREATION DEFERRED R	93535	312401	S NAIK REC REFUND	58.00	
30	10-200-260-8000	PARK & RECREATION DEFERRED R	93536	312397	J NIELSEN REC REFUND	70.00	
31	10-200-260-8000	PARK & RECREATION DEFERRED R	93537	312366	P PIERCE REC REFUND	52.00	
32	10-200-260-8000	PARK & RECREATION DEFERRED R	93538	312422	L WELLS REC REFUND	63.00	
33	10-200-260-8000	PARK & RECREATION DEFERRED R	93539	312430	P RUITER REC REFUND	40.00	
34	10-200-260-8000	PARK & RECREATION DEFERRED R	93540	312466	E GIBOWSKI REC REFUND	110.00	
35	10-200-260-8000	PARK & RECREATION DEFERRED R	93548	312332	K HOELL REC REFUND	90.00	
36	10-200-260-8000	PARK & RECREATION DEFERRED R	95909	312283	A MEYER REC REFUND	52.00	
37	10-410-411-1400	MOBILE HOME TAXES	07197	06092020	GTOWN JT SCHL MOBILE HM APRI	6,853.51	
38	10-410-411-1400	MOBILE HOME TAXES	07197	06172020	GTOWN JT SCHL MOBILE HM MAY	6,853.51	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

GENERAL FUND

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
39	10-440-441-1100	LIQUOR & MALT BEVERAGE	93533	06172020	M CHRISTIAN RTN FEE PICNIC L	20.00	
40	10-440-441-2900	OTHER LICENSES	93532	06172020	L BRUMMER RETURN BLK PTY FEE	25.00	
41	10-460-462-2220	AMBULANCE FEES	20329	5296	3 RIVERS BILLING MAY EMS	2,794.41	
42	10-511-530-3210	LEGISLATIVE MONTHLY EXPENSE	26019	06172020	A ZABEL MONTHLY EXPENSE JUNE	80.00	
43	10-511-530-4100	LEGAL SERVICES	22710	323758	VON BRIESEN LEGAL SVCS	57.00	
44	10-511-530-4100	LEGAL SERVICES	22710	323759	VON BRIESEN LEGAL SVCS	114.00	
45	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	25037	MAY200380	YMCA OF GREATER WAUK WELLNES	17.00	
46	10-512-530-7200	TELEPHONE	20355	714661701061320	TIME WARNER ACCT 714661701	15.00	
47	10-512-530-7200	TELEPHONE	20355	715402101060820	TIME WARNER ACCT 715402101	15.00	
48	10-512-530-7800	TRAVEL	08882	06022020	B HUBRICH TRAVEL	666.63	
49	10-513-530-3200	OFFICE SUPPLIES	03559	679609	COMPLETE OFFICE SUPPLIES	11.74	
50	10-513-530-3410	COMPUTER SOFTWARE MAINTENANC	20276	500010	TEXTMYGOV COMPUTER MAINT CLK	566.67	
51	10-513-530-3950	ELECTION SUPPLIES & EXPENSES	23049	1479	WASH CTY CLK ELECTION SUPPL	2,792.83	
52	10-513-530-7200	TELEPHONE	20355	714661701061320	TIME WARNER ACCT 714661701	37.50	
53	10-513-530-7200	TELEPHONE	20355	715402101060820	TIME WARNER ACCT 715402101	37.50	
54	10-513-530-7200	TELEPHONE	21480	0378469100	U.S.CELLULAR ACCT 208827361	0.82	
55	10-513-530-7800	TRAVEL	08882	06022020	B HUBRICH TRAVEL	666.63	
56	10-514-530-7200	TELEPHONE	20276	500010	TEXTMYGOV TELEPHONE FINANCE	566.66	
57	10-514-530-7200	TELEPHONE	20355	714661701061320	TIME WARNER ACCT 714661701	33.00	
58	10-514-530-7200	TELEPHONE	20355	715402101060820	TIME WARNER ACCT 715402101	33.00	
59	10-517-530-7200	TELEPHONE	20355	714661701061320	TIME WARNER ACCT 714661701	13.50	
60	10-517-530-7200	TELEPHONE	20355	715402101060820	TIME WARNER ACCT 715402101	13.50	
61	10-517-530-7400	HARDWARE, SUPPORT & SERVICE	20459	541731	TIME CLOCK PLUS SUPPORT SVCS	168.75	
62	10-518-530-3200	OFFICE SUPPLIES	03559	674514	COMPLETE OFFICE SUPPLIES	134.36	
63	10-518-530-3200	OFFICE SUPPLIES	03559	675128	COMPLETE OFFICE SUPPLIES	8.46	
64	10-518-530-3200	OFFICE SUPPLIES	03559	684768	COMPLETE OFFICE SUPPLIES	36.84	
65	10-518-530-3200	OFFICE SUPPLIES	03559	687017	COMPLETE OFFICE SUPPLIES	68.60	
66	10-518-530-3400	POSTAGE	16381	3311298838	PITNEY BOWES ACCT 0012030687	468.00	
67	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06082020	WE ENERGIES 4252-727-543 ELE	1,213.31	
68	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06182020	WE ENERGIES 3803-261-380 GAS	86.78	
69	10-518-530-7200	TELEPHONE	01791	06062020	AT&T INV 860399923-8	114.58	
70	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	07253	001470	GTWN ACE HDWE SUPPLIES	2.38	
71	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	13207	84266	MENARDS ACCT 31730252	4.49	
72	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	20355	715401701061020	TIME WARNER ACCT 715401701	98.75	
73	10-519-530-4400	CONTRACTED SERVICES - CLEANI	03424	113179	CLEAN POWER CLEANING SVC JUN	9,170.53	
74	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	01653	22458337	ARAMARK FACE MASKS	512.94	
75	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	02786	S1017558	BUILDERS HDWE V.H. DOOR	475.00	
76	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	02621	8088	BRAUN THYSSENKRUPP ELEVATR P	237.34	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
77	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	09217	759360	IDEAL PLUMBING P.D. EXPAN TA	1,473.77	
78	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	13259	30-868920	MAP AUTOMOTIVE ANNEX PD	112.61	
79	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	20586	344680	TOTAL ENERGY SYS P.D. MAINT	910.00	
80	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	20586	344681	TOTAL ENERGY SYS P.D. MAINT	935.00	
81	10-519-530-5222	MAINT & REPAIR - FIRE STATIO	13207	84094	MENARDS ACCT 31730252	9.46	
82	10-519-530-5222	MAINT & REPAIR - FIRE STATIO	13207	84826	MENARDS ACCT 31730252	8.39	
83	10-519-530-5222	MAINT & REPAIR - FIRE STATIO	16429	760041	PIEPER POWER FIRE STN 2	3,994.00	
84	10-519-530-5225	MAINT&REPAIR FIREMANS PARK B	07253	001485	GTWN ACE HDWE SUPPLIES	19.96	
85	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	21525	S1572590.001	UNITED P&H SUPPL DPW	232.61	
86	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	01222	235823	AERIAL WORK PLATFORMS	335.00	
87	10-519-530-5254	MAINT & REPAIR - SENIOR CTR	02087	P27556262	BATTERIES PLS SR CTR	115.80	
88	10-519-530-5254	MAINT & REPAIR - SENIOR CTR	13207	84844	MENARDS ACCT 31730252	7.87	
89	10-519-530-5254	MAINT & REPAIR - SENIOR CTR	13207	84852	MENARDS ACCT 31730252	21.98	
90	10-519-530-5400	EQUIPMENT REPAIR & MAINTENAN	13205	M593440	MEQUON VACUUM REPAIR	82.40	
91	10-519-530-5400	EQUIPMENT REPAIR & MAINTENAN	13205	M593930	MEQUON VACUUM REPAIR	51.89	
92	10-519-570-8425	MAJOR REPAIRS - BELL MUSEUM	07579	11321	GOSCHEY MECH BELL MUSEUM	13,400.00	
93	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	14035	S2623724.001	NASSCO CLOROX WIPES	231.15	
94	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	17355	7291676	QUILL CORP SUPPLIES	39.39	
95	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	17355	7413796	QUILL CORP SUPPLIES	108.72	
96	10-521-530-3200	OFFICE SUPPLIES	05606	266821	ENVIRONMTL INNOVATIONS	298.95	
97	10-521-530-3200	OFFICE SUPPLIES	17355	7291676	QUILL CORP SUPPLIES	93.26	
98	10-521-530-3200	OFFICE SUPPLIES	17355	7419569	QUILL CORP SUPPLIES	65.98	
99	10-521-530-3300	COPY MACHINE	18310	5059674343	RICOH USA INC COPY MACH P.D.	250.13	
100	10-521-530-3810	UNIFORM ALLOWANCE	01200	20-0563	ADVANTAGE POLICE SUP MAJKOWS	887.50	
101	10-521-530-3810	UNIFORM ALLOWANCE	01200	20-0564	ADVANTAGE POLICE SCHMITTINGE	883.00	
102	10-521-530-3810	UNIFORM ALLOWANCE	01200	20-0568	ADVANTAGE POLICE SUPP HUESEM	867.50	
103	10-521-530-3810	UNIFORM ALLOWANCE	07043	015774094	GALLS P.D. TROUSERS	177.00	
104	10-521-530-3810	UNIFORM ALLOWANCE	07043	015776118	GALLS P.D. COLLAR BRASS	79.52	
105	10-521-530-3810	UNIFORM ALLOWANCE	19269	23414	SCHWEIZER EMBLEM NAME TAGS	621.40	
106	10-521-530-3810	UNIFORM ALLOWANCE	19822	I1436923	STREICHER'S P.D. UNIFORM	38.97	
107	10-521-530-3850	INVESIGATIVE SUPPLIES	17355	7398482	QUILL CORP SUPPLIES	19.78	
108	10-521-530-3880	ANIMAL POUND	23064	43	WSH CTY HUMANE SOC CAT CONTR	2,280.00	
109	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	02594	386687	GORDIE BOUCHER SQD 16	43.68	
110	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	03106	170014	CAR WASH PARTNERS MAY	125.00	
111	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	197805	GTOWN TIRE&AUTO SQD 17	28.77	
112	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	197818	GTOWN TIRE&AUTO SQD 18	28.77	
113	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	197838	GTOWN TIRE&AUTO SQD 4	31.13	
114	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	197843	GTOWN TIRE&AUTO SQD 15	28.77	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
115	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	197886	GTOWN TIRE&AUTO K-9	28.77	
116	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07668	348421	GRIFFIN CHEVROLET SQD 4	93.56	
117	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07668	349243	GRIFFIN CHEVROLET SQD 21	213.12	
118	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	13259	30-864604	MAP AUTOMOTIVE CREDIT		99.10
119	10-521-530-7100	HEAT, LIGHT, & POWER	23723	06082020	WE ENERGIES 7221-613-044 ELE	143.08	
120	10-521-530-7100	HEAT, LIGHT, & POWER	23723	06082020	WE ENERGIES 7451-865-354 ELE	1,835.33	
121	10-521-530-7210	COMMUNICATION	01793	287289758488X06	AT&T MOBILITY ACCT2872897584	1,124.44	
122	10-521-530-7210	COMMUNICATION	17355	7419569	QUILL CORP SUPPLIES	35.58	
123	10-521-530-7210	COMMUNICATION	20355	724269201061320	TIME WARNER ACCT 724269201	3,998.00	
124	10-521-530-7210	COMMUNICATION	20459	541731	TIME CLOCK PLUS SUPPORT SVCS	956.25	
125	10-521-530-7210	COMMUNICATION	21480	0370392072	U.S.CELLULAR ACCT 852443438	13.65	
126	10-521-530-7210	COMMUNICATION	21480	0375888096	U.S.CELLULAR ACCT 852443438	13.65	
127	10-521-530-7300	INSURANCE & BONDS	12082	05292020	LAW HEALTH INS VEBA JUNE	240.00	
128	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	03760	502X03935402	CULLIGAN ACCT 502-20050233-9	100.10	
129	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	07253	001443	GTWN ACE HDWE SUPPLIES	122.44	
130	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	07253	001462	GTWN ACE HDWE SUPPLIES	34.98	
131	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	07253	001475	GTWN ACE HDWE SUPPLIES	25.98	
132	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	07253	001476	GTWN ACE HDWE SUPPLIES	4.07	
133	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	13207	84313	MENARDS ACCT 31730275	6.99	
134	10-522-530-3200	OFFICE SUPPLIES	07253	001494	GTWN ACE HDWE SUPPLIES	48.06	
135	10-522-530-3300	COPY MACHINE	20036	7270644	TIAA COMM FIN COPY MACH F.D.	354.02	
136	10-522-530-3810	UNIFORMS	07043	015733088	GALLS F.D. DYMOND	152.96	
137	10-522-530-3810	UNIFORMS	19623	4675	SPARKS CONSTR F.D. NAME	13.00	
138	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	01593	9101803084	AIRGAS USA MEDICAL SUPPLIES	211.56	
139	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	01593	9971033672	AIRGAS USA OXYGEN	249.03	
140	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	02562	83646445	BOUND TREE MEDICAL SUPPLIES	348.09	
141	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	02562	83646446	BOUND TREE MEDICAL SUPPLIES	137.94	
142	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	03530	0605	COMMUNITY MEM HOSP PHARMACY	235.84	
143	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	10120	IN118729	JEFFERSON FIRE & SAFETY SUPP	462.07	
144	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	19801	3052712M	STRYKER SALES MED SUPPLIES	141.20	
145	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	19822	I1433701	STREICHER'S F.D. SUPPLIES	1,560.00	
146	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	19822	I1433718	STREICHER'S F.D. MED SUPPLIE	2,359.99	
147	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	19822	I1433742	STREICHER'S MED SUPPLIES	780.00	
148	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	20121	9502660496	TELEFLEX MED SUPPLIES	562.50	
149	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	02087	P27451108	BATTERIES PLS F.D.	165.00	
150	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	06036	WIMI651173	FASTENAL CO PART	19.01	
151	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	07253	001408	GTWN ACE HDWE SUPPLIES	54.06	
152	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	07253	001460	GTWN ACE HDWE SUPPLIES	22.77	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
153	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	07253	001461	GTWN ACE HDWE SUPPLIES	7.99	
154	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	02594	387215	GORDIE BOUCHER FIRE 1754	366.89	
155	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	13259	30-868065	MAP AUTOMOTIVE FIRE 1756	201.78	
156	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	16518	430095937	POMP'S TIRE SVC FIRE E62 STE	1,728.02	
157	10-522-530-7100	HEAT, LIGHT, POWER-STATION	23723	06082020	WE ENERGIES 5459-238-839 ELE	1,367.66	
158	10-522-530-7100	HEAT, LIGHT, POWER-STATION	23723	06082020	WE ENERGIES 5459-238-839 GAS	106.34	
159	10-522-530-7110	HYDRANT RENTAL	07213	2020151	VLG GTOWN FIRE PROTECT 2ND Q	134,357.25	
160	10-522-530-7200	TELEPHONE	01793	287294864492X06	AT&T MOBILITY ACCT2872948644	928.26	
161	10-522-530-7200	TELEPHONE	20276	500010	TEXTMYGOV TELEPHONE FIRE	566.67	
162	10-522-530-7200	TELEPHONE	22307	9855706227	VERIZON ACCT 486047526-00001	323.27	
163	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	91170	02292020	S RIGDEN GATEWAY TECH	683.04	
164	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	91170	02292020	S RIGDEN TRAVEL	538.20	
165	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	91391	2021-5356-02	UW OSHKOSH CONTINUING EDUCAT	1,996.00	
166	10-524-530-7200	TELEPHONE	20355	714661701061320	TIME WARNER ACCT 714661701	37.50	
167	10-524-530-7200	TELEPHONE	20355	715402101060820	TIME WARNER ACCT 715402101	37.50	
168	10-524-530-7200	TELEPHONE	21480	0378469100	U.S.CELLULAR ACCT 208827361	6.14	
169	10-524-530-7950	SEALER OF WEIGHTS & MEASURES	04058	115-0000017099	DATCP WEIGHTS & MEASURES	5,600.00	
170	10-541-530-3100	GENERAL SUPPLIES & EXPENSES	01036	636376	A/E GRAPHICS TONER	549.50	
171	10-541-530-3100	GENERAL SUPPLIES & EXPENSES	03559	684768	COMPLETE OFFICE SUPPLIES	11.39	
172	10-541-530-3300	COPY MACHINE	01036	636071	A/E GRAPHICS EQT CHARGES	195.39	
173	10-541-530-4300	CONTRACTED SERVICE-ENGINEERI	08085	1221337	HARWOOD ENG MENARDS	660.00	
174	10-541-530-4300	CONTRACTED SERVICE-ENGINEERI	08085	1221338	HARWOOD ENG HAMPEL CORP	165.00	
175	10-541-530-4300	CONTRACTED SERVICE-ENGINEERI	08085	1221339	HARWOOD ENG NORTH SHORE ENV	385.00	
176	10-541-530-4300	CONTRACTED SERVICE-ENGINEERI	16654	C-35-20	PAA - ADMINISTRATOR SEARCH	4,147.80	
177	10-541-530-5400	EQUIPMENT REPAIR & MAINTENAN	20803	20497	TURNING POINT SYS SUPPLIES	150.00	
178	10-541-530-7200	TELEPHONE	20355	714661701061320	TIME WARNER ACCT 714661701	40.50	
179	10-541-530-7200	TELEPHONE	20355	715402101060820	TIME WARNER ACCT 715402101	40.50	
180	10-541-530-7200	TELEPHONE	21480	0378469100	U.S.CELLULAR ACCT 208827361	191.73	
181	10-542-530-3100	GENERAL SUPPLIES & EXPENSES	20355	715401701061020	TIME WARNER ACCT 715401701	98.75	
182	10-542-530-3100	GENERAL SUPPLIES & EXPENSES	23723	06182020	WE ENERGIES 3857-873-363 ELE	47.02	
183	10-542-530-3200	BEAUTIFICATION/OTHER SUPPLIE	03800	05272020	CUSTOM GROWN GREENHOUSES	1,593.50	
184	10-542-530-3505	ASPHALT PAVING	20660	12738	TRAFFIC ANALYSIS SAFETY SCRE	462.00	
185	10-542-530-3505	ASPHALT PAVING	20660	12774	TRAFFIC ANALYSIS SAFETY SCRE	791.00	
186	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	03121	382701-00	CARLIN SALES CORP SUPPLIES	489.98	
187	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	04452	200 5 64901	DIGGERS HOTLINE ID 64901	255.38	
188	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	06426	psi366408	FIRST AYD CORP SAFETY GLASSE	227.87	
189	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	07253	001484	GTWN ACE HDWE SUPPLIES	14.35	
190	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	12048	1254455	LANNON STONE BASE COURSE/STO	1,365.88	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
191	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	12048	1255425	LANNON STONE	473.72	
192	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	12340	0181207-IN	LIESENER SOILS	58.00	
193	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13207	84175	MENARDS ACCT 31730252	57.99	
194	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13207	84369	MENARDS ACCT 31730252	13.97	
195	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13207	84992	MENARDS ACCT 31730252	35.89	
196	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13543	3005576	MORAINE DEV IMPORTED FILL	213.20	
197	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	19652	50048939	STARK PAVEMENT SURFACE	839.82	
198	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	20668	I1670337	TAPCO STOCK	500.00	
199	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	20668	I671183	TAPCO STOCK	345.60	
200	10-542-530-3550	BRIDGES & CULVERTS-MAT/SUPPL	23127	060545	WESTERN CLVRT MATERIALS	105.05	
201	10-542-530-3550	BRIDGES & CULVERTS-MAT/SUPPL	23127	060625	WESTERN CLVRT MATERIALS	1,059.25	
202	10-542-530-3570	STORM WATER DRAINAGE-MAT/SUP	13207	84774	MENARDS ACCT 31730252	38.44	
203	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06182020	WE ENERGIES 7889-059-471 GAS	9.57	
204	10-542-530-3630	UNIFORMS & TOWELS	11550	2020 BOOTS	M KOLBOW 2020 BOOTS	125.00	
205	10-542-530-3700	GAS & OIL	08094	1153512-00	HALRON LUBRICANTS DELO GREAS	126.16	
206	10-542-530-3700	GAS & OIL	23816	259608	WOLF & SONS ACCT 9292-2	141.32	
207	10-542-530-3700	GAS & OIL	23816	613322	WOLF & SONS ACCT 9292-2	682.58	
208	10-542-530-3700	GAS & OIL	23816	613389	WOLF & SONS ACCT 9292-2	523.75	
209	10-542-530-3700	GAS & OIL	23816	613409	WOLF & SONS ACCT 9292-2	1,679.62	
210	10-542-530-3700	GAS & OIL	23816	613424	WOLF & SONS ACCT 9292-2	505.69	
211	10-542-530-4100	PRIVATIZED SERVICES	06715	00006743-00	FROEDTERT HEALTH SCREEN	100.00	
212	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02087	P27217814	BATTERIES PLS HWY STK	111.25	
213	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02087	P27347061	BATTERIES PLS HWY STK	223.48	
214	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02623	557714	BRAKE & EQT HWY 108 TRAILER	102.34	
215	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02623	558057	BRAKE & EQUIPMENT HWY 414	86.06	
216	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02623	558068	BRAKE & EQUIPMENT CREDIT		86.06
217	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	05290	271264	EGELHOFF CHAIN SAWS	85.88	
218	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	07290	LQ00296567	GFL ENV SVCS USED OIL FILTER	25.00	
219	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	08943	66302	HYDRA-SEAL T-1 PLOW	1,083.94	
220	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	12130	9307642463	LAWSON PRODUCTS HWY STOCK	72.44	
221	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13259	30-868793	MAP AUTOMOTIVE HWY 436	49.01	
222	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	15623	4004-339340	O'REILLY AUTO GASKET	6.68	
223	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	15623	4004-381209	O'REILLY AUTO HWY 418	18.78	
224	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	16554	200-1026111	PRECISE MMM SOFTWARE MAINT	425.00	
225	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	18510	922742	ROAD EQUIPMENT HWY 467	60.92	
226	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	26202	0180687-IN	ZARNOTH BRUSH WORKS	928.00	
227	10-542-530-7120	STREET LIGHTING	02450	2006-614595	BLIFFERT LUMBER CO	27.65	
228	10-542-530-7120	STREET LIGHTING	13207	84598	MENARDS ACCT 31730252	134.28	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
229	10-542-530-7120	STREET LIGHTING	23723	06082020	WE ENERGIES 5644-542-286 ELE	137.17	
230	10-542-530-7120	STREET LIGHTING	23723	06152020	WE ENERGIES 4089-987-346 ELE	46.92	
231	10-542-530-7120	STREET LIGHTING	23723	06152020	WE ENERGIES 6495-591-561 ELE	74.38	
232	10-542-530-7120	STREET LIGHTING	23723	06152020	WE ENERGIES 8877-064-543 ELE	65.35	
233	10-542-530-7120	STREET LIGHTING	23723	06152020	WE ENERGIES 9230-645-243 ELE	47.45	
234	10-542-530-7120	STREET LIGHTING	23723	06182020	WE ENERGIES 3403-063-037 ELE	59.39	
235	10-542-530-7120	STREET LIGHTING	23723	06182020	WE ENERGIES 7650-537-579 ELE	15.43	
236	10-542-530-7200	TELEPHONE	20276	500010	TEXTMYGOV TELEPHONE DPW	566.66	
237	10-542-530-7200	TELEPHONE	21480	0378469100	U.S.CELLULAR ACCT 208827361	59.68	
238	10-542-530-7950	SOLID WASTE CONTRACT	05937	06152020	EXPRESS NEWS ADV #10663	169.00	
239	10-542-530-7950	SOLID WASTE CONTRACT	13487	0003353034	MILW JOURNAL SENT ACCT 36963	200.00	
240	10-546-530-3100	GENERAL SUPPLIES & EXPENSES	15675	1050119	OSI ENVIRONMENTAL USED OIL	75.00	
241	10-546-530-3100	GENERAL SUPPLIES & EXPENSES	23723	06082020	WE ENERGIES 5047-602-152 ELE	68.94	
242	10-546-530-3700	GAS & OIL	23816	613434	WOLF & SONS ACCT 9292-1	610.39	
243	10-546-530-3700	GAS & OIL	23816	613446	WOLF & SONS ACCT 9292-1	353.51	
244	10-551-530-7100	UTILITIES	23723	06082020	WE ENERGIES 6002-193-595 ELE	4,253.65	
245	10-551-530-7100	UTILITIES	23723	06082020	WE ENERGIES 6002-193-595 GAS	831.77	
246	10-551-530-7200	TELEPHONE	20276	500010	TEXTMYGOV TELEPHONE LIBRARY	566.67	
247	10-552-530-3200	OFFICE SUPPLIES	03559	675474	COMPLETE OFFICE SUPPLIES	27.26	
248	10-552-530-3200	OFFICE SUPPLIES	03559	678053	COMPLETE OFFICE SUPPLIES	4.28	
249	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	02484	06222020	BLUE SPRING FARMS HORSEBACK	180.00	
250	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03559	673053	COMPLETE OFFICE SUPPLIES	460.00	
251	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04348	W51431980101	DISCOUNT SCHOOL SUPPLY	191.17	
252	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04348	W51560240101	DISCOUNT SCHOOL SUPPLY	349.03	
253	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	75234VV	DUNNS MINORS BASEBALL T'S	69.50	
254	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	75236VV	DUNNS JR&SR TBALL T SHIRTS	833.00	
255	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	75237VV	DUNNS JR & SR TBALL T SHIRT	236.30	
256	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	75238VV	DUNNS POMS T SHIRTS	82.55	
257	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	75249VV	DUNNS GIRLS SOFTBALL T SHIRT	118.15	
258	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	07238	06152020	GTWN YOUTH FUTURES 5K EVENT	323.40	
259	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	23118	06102020	WENDLAND LANDSCAPE CLASS	180.00	
260	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	23118	06152020	WENDLAND LANDSCAPE WORKSHOP	96.00	
261	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	96763	06152020	L GRUBER STAY HOME ALONE PRG	110.00	
262	10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	03086	20202106	CARRICO AQUATIC SPRAYGROUND	108.00	
263	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	03121	382701-00	CARLIN SALES CORP SUPPLIES	685.60	
264	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	93523	06112020	M WELLER GARDEN REEL & HOSE	265.27	
265	10-552-530-7200	TELEPHONE	20276	500010	TEXTMYGOV TELEPHONE REC	566.67	
266	10-552-530-7200	TELEPHONE	20355	714661701061320	TIME WARNER ACCT 714661701	90.00	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
267	10-552-530-7200	TELEPHONE	20355	715402101060820	TIME WARNER ACCT 715402101	90.00	
268	10-552-530-7200	TELEPHONE	21480	0376846399	U.S.CELLULAR ACCT 211953645	156.38	
269	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	07253	001481	GTWN ACE HDWE SUPPLIES	12.49	
270	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	13207	84735	MENARDS ACCT 31730252	89.94	
271	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	19406	5898-9	S WILLIAMS ACCT 1004-0408-6	338.00	
272	10-553-530-5200	BUILDING & GROUND REPAIR & M	12340	0181111-IN	LIESENER SOILS	108.00	
273	10-553-530-5200	BUILDING & GROUND REPAIR & M	13455	84609	MILW LAWN SPRINKLR FRIEDENFE	305.00	
274	10-553-530-5200	BUILDING & GROUND REPAIR & M	13455	84833	MILW LAWN SPRINKLR FRIEDENFE	1,382.86	
275	10-553-530-5200	BUILDING & GROUND REPAIR & M	20587	26505	TOTAL LAWN CARE SCHOEN LAUFE	95.00	
276	10-553-530-5200	BUILDING & GROUND REPAIR & M	20587	26505	TOTAL LAWN CARE FRIEDENFELD	2,170.00	
277	10-553-530-5200	BUILDING & GROUND REPAIR & M	20587	26507	TOTAL LAWN ALL FIELDS AERIVA	1,657.50	
278	10-553-530-5290	STREET TREE MAINTENANCE	05937	06152020	EXPRESS NEWS ADV #10663	338.00	
279	10-553-530-5290	STREET TREE MAINTENANCE	13487	0003353034	MILW JOURNAL SENT ACCT 36963	133.34	
280	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	12510	T41011	J.LOCHEN CO KUBOTA ZEROTURN	206.22	
281	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	13207	84776	MENARDS ACCT 31730252	44.85	
282	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	13334	H54846	MID-STATE EQT JOHN DEERE MOW	373.14	
283	10-553-530-7120	POWER AND LIGHTING	23723	06082020	WE ENERGIES 2066-279-232 ELE	20.86	
284	10-553-530-7120	POWER AND LIGHTING	23723	06082020	WE ENERGIES 7458-505-084 ELE	20.86	
285	10-553-530-7120	POWER AND LIGHTING	23723	06182020	WE ENERGIES 8229-506-083 ELE	191.49	
286	10-553-530-7200	TELEPHONE	21480	0378469100	U.S.CELLULAR ACCT 208827361	9.17	
287	10-554-530-3800	SENIOR PROGRAM EXPENSE	92940	06172020	R WELSCH MUSIC PERFORMANCE	100.00	
288	10-554-530-5400	EQUIPMENT REPAIR & MAINTENAN	12994	S2465-1	MCR SVCS TROUBLESHOOT CAMERA	180.00	
289	10-563-530-7200	TELEPHONE	20355	714661701061320	TIME WARNER ACCT 714661701	22.50	
290	10-563-530-7200	TELEPHONE	20355	715402101060820	TIME WARNER ACCT 715402101	22.50	
291	10-563-530-7600	PUBLICATIONS & NOTICES	13487	0003353033	MILW JOURNAL SENT ACCT 36963	157.06	
292	10-567-530-3950	HISTORICAL SOCIETY	23723	06182020	WE ENERGIES 1665-423-602 GAS	9.57	
293	10-567-530-3950	HISTORICAL SOCIETY	23723	06182020	WE ENERGIES 1836-289-832 GAS	11.98	
294	10-567-530-7950	MUNICIPAL DEVELOP-HOTEL/MOTE	92992	06172020	EKM MOOSE LODGE GRTR MOOSE O	155.91	
295	10-100-110-1001	GENERAL CASH US BANK			ACCOUNTS PAYABLE OFFSET		443,497.60
CAPITAL PROJECTS FUND							
296	40-541-570-8880	PUBLIC WORKS CAMPUS DESIGN	22211	140932	VENTURE P.D. SPACE PLANNING	370.00	
297	40-541-570-8891	FREISTADT-MAPLE DSGN HISP GR	23747	395-0000174536	WI DEPT TRANS FREISTADT ROAD	7.62	
298	40-541-570-8913	MS4 PROGRAM EVAL/IMPROVEMENT	07590	0109994	GRAEF STORMWTR MGMNT PLAN	5,995.00	
299	40-541-570-8913	MS4 PROGRAM EVAL/IMPROVEMENT	18783	132129	RUEKERT&MIELKE RECYCLING YAR	1,845.20	
300	40-542-570-8520	TRUCKS	99773	06172020	REG FEE VIN#5KKAAVDV0LLLW262	169.50	
301	40-552-570-8310	LAND IMPROVEMENTS	16060	3	PARKITECTURE FIREMANS PARK	7,116.00	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
302	40-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		15,503.32
T.I.F. #8 CAPITAL PROJECT FUND							
303	48-100-130-8000	OTHER RECEIVABLES	18783	132113	RUEKERT&MIELKE DICKMAN ILLIN	9,835.00	
304	48-571-530-4300	CONTRACTED SERV - ENGINEERIN	19319	151878	R A SMITH TID 8 GATEWAY CROS	19,954.48	
305	48-576-530-4300	CONTRACTED SERV - ENGINEERIN	06595	67213	FOTH INFRASTR TID 8 WTR BOOS	14,954.90	
306	48-576-530-4300	CONTRACTED SERV - ENGINEERIN	06595	67214	FOTH INFRASTR TID 8 STORAGE	24,523.00	
307	48-576-530-4300	CONTRACTED SERV - ENGINEERIN	06595	67215	FOTH TID 8 WELL 12 DESIGN	2,016.40	
308	48-576-530-4300	CONTRACTED SERV - ENGINEERIN	06595	67216	FOTH INFRASTR TID 8 WELL 12	2,575.20	
309	48-578-530-4300	CONTRACTED SERV - ENGINEERIN	19319	151527	R A SMITH TID 8 GEN ENG	2,802.38	
310	48-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		76,661.36
WATER UTILITY							
311	50-180-183-3430	TRANSMISSION/DISTRIBUTION MA	19319	151802	R A SMITH PARK AVE	87.50	
312	50-460-477-4740	OTHER WATER REV W/JOINT METE	13486	05222020	MINGER CONSTR HYDRANT PERMIT	1,652.91	
313	50-711-530-6030	OP SUPPLIES - MISC EXPENSE	20355	715401701061020	TIME WARNER ACCT 715401701	98.75	
314	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	04452	200 5 64901	DIGGERS HOTLINE ID 64901	255.38	
315	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	21480	0378891254	U.S.CELLULAR ACCT 928519239	44.42	
316	50-712-530-6110	SUPPLIES MAINT OF STRUCT & I	18783	132114	RUEKERT & MIELKE SCADA SVC W	1,472.94	
317	50-721-530-6200	OPERATION SUPERVISION AND EN	13333	0700679-IN	MID-AMERICAN RESEARCH CHEM	253.25	
318	50-721-530-6210	FUEL FOR POWER PRODUCTION	01593	9101757694	AIRGAS USA COLDPACKS	13.72	
319	50-721-530-6220	ELECTRICAL EXPENSE	23723	06082020	WE ENERGIES 0213-446-452 ELE	3,491.02	
320	50-721-530-6220	ELECTRICAL EXPENSE	23723	06082020	WE ENERGIES 0213-446-452 GAS	114.37	
321	50-721-530-6220	ELECTRICAL EXPENSE	23723	06082020	WE ENERGIES 4817-535-205 ELE	3,792.51	
322	50-721-530-6220	ELECTRICAL EXPENSE	23723	06082020	WE ENERGIES 5235-403-867 ELE	4,527.46	
323	50-721-530-6220	ELECTRICAL EXPENSE	23723	06082020	WE ENERGIES 5235-403-867 GAS	39.05	
324	50-721-530-6220	ELECTRICAL EXPENSE	23723	06082020	WE ENERGIES 6651-113-901 ELE	1,340.09	
325	50-721-530-6230	FUEL OR POWER FOR PUMPING	23723	06082020	WE ENERGIES 4817-535-205 GAS	11.36	
326	50-722-530-6300	MAINT SUPPLIES SUP & ENG	18790	S2852563.001	RUNDLE-SPENCE SUPPLIES	226.42	
327	50-722-530-6310	MAINT SUPPLIES STRUC & IMP	06252	0304007	FERGUSON WATERWKS SUPPLIES	695.99	
328	50-722-530-6310	MAINT SUPPLIES STRUC & IMP	07253	001473	GTWN ACE HDWE PAINT WELL 2	17.18	
329	50-731-530-6410	CHEMICALS	12995	19973	MARTELLE WTR TRTMNT CHEMICAL	2,625.53	
330	50-731-530-6420	OPERATION EXPENSE	14723	379187	NORTHERN LAKE SVC BACTERIA	90.00	
331	50-731-530-6420	OPERATION EXPENSE	14723	379563	NORTHERN LAKE SVC BACTERIA	90.00	
332	50-731-530-6420	OPERATION EXPENSE	23864	630847	WI STATE LAB HYGIENE 6004858	26.00	
333	50-731-530-6420	OPERATION EXPENSE	23864	633424	WI STATE LAB HYGIENE 6004858	26.00	
334	50-731-530-6420	OPERATION EXPENSE	23864	635954	WI STATE LAB HYGIENE 6004858	26.00	
335	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	03760	502X03918309	CULLIGAN ACCT 502-10183374-2	37.05	
336	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	06036	WIMI650511	FASTENAL CO CREDIT		109.58

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
WATER UTILITY							
337	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	06036	WIMI650548	FASTENAL CO CREDIT		62.01
338	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	07253	001491	GTWN ACE HDWE SUPPLIES WELL	2.79	
339	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	13207	84122	MENARDS ACCT 31730253	13.98	
340	50-741-530-6620	TRANSMISSION & DIST LINES EX	05937	06152020	EXPRESS NEWS ADV #10663	1,014.00	
341	50-741-530-6620	TRANSMISSION & DIST LINES EX	13487	0003353034	MILW JOURNAL SENT ACCT 36963	426.68	
342	50-742-530-6720	MAINT SUPPLIES DIST RESERVOI	13543	3005576	MORAINE DEV IMPORTED FILL	184.98	
343	50-742-530-6730	MAINT OF TRANS & DIST MAINS	06252	0303603	FERGUSON WATERWKS MATERIALS	524.30	
344	50-742-530-6730	MAINT OF TRANS & DIST MAINS	06252	0303670	FERGUSON PARTS RIVERSBEND	2,631.67	
345	50-742-530-6730	MAINT OF TRANS & DIST MAINS	12048	1255425	LANNON STONE	690.23	
346	50-742-530-6730	MAINT OF TRANS & DIST MAINS	13207	84611	MENARDS ACCT 31730253	65.94	
347	50-742-530-6730	MAINT OF TRANS & DIST MAINS	13207	85009	MENARDS ACCT 31730253	23.96	
348	50-742-530-6750	MAINT SUPPLIES SERVICES	13207	84679	MENARDS ACCT 31730253	99.80	
349	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06036	WIMI651249	FASTENAL CO TRUCK 504	35.78	
350	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06036	WIMI651261	FASTENAL CO BOLTS	638.25	
351	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06036	WIMI651338	FASTENAL CO SUPPLIES	29.93	
352	50-742-530-6770	MAINT SUPPLIES HYDRANTS	06036	WIMI651351	FASTENAL CO SUPPLIES	139.55	
353	50-761-530-9210	OFFICE SUPPLIES & CENTREX PH	20355	714661701061320	TIME WARNER ACCT 714661701	35.25	
354	50-761-530-9210	OFFICE SUPPLIES & CENTREX PH	20355	715402101060820	TIME WARNER ACCT 715402101	35.25	
355	50-761-530-9220	LEGISLATIVE EXPENSE	26019	06172020	A ZABEL MONTHLY EXPENSE JUNE	10.00	
356	50-761-530-9260	EMPLOYEE PENSIONS AND BENEFI	12341	2020 BOOTS	S LEMKE 2020 BOOTS	125.00	
357	50-761-530-9300	MIS GENERAL EXPENSES	06715	00006743-00	FROEDTERT HEALTH SCREEN	50.00	
358	50-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		27,660.65
SEWER UTILITY							
359	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	13486	06082020	MINGER CONSTR NE INTERCEPTOR	117,227.07	
360	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	19319	151796	R A SMITH NE INTERCEPTOR	3,599.61	
361	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	19319	151873	R A SMITH NE UTILITY EXTENSI	20,541.61	
362	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	19319	151874	R A SMITH INTERCEPTOR SSA ST	9,538.75	
363	60-180-183-3130	COLLECTING MAINS & ACCESSORI	19319	151802	R A SMITH PARK AVE	87.50	
364	60-180-183-3130	COLLECTING MAINS & ACCESSORI	19319	151997	R A SMITH FIREMANS PK SWR&WT	503.55	
365	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06082020	WE ENERGIES 4896-665-913 ELE	3,525.90	
366	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06082020	WE ENERGIES 7066-518-364 ELE	2,520.92	
367	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06152020	WE ENERGIES 0403-205-434 ELE	485.34	
368	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06152020	WE ENERGIES 3225-601-948 GAS	20.71	
369	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06152020	WE ENERGIES 3856-019-016 ELE	388.76	
370	60-820-530-8271	OTHER OPERATING SUPPLIES & E	20355	715401701061020	TIME WARNER ACCT 715401701	98.75	
371	60-830-530-8313	COLLECTION SYSTEM MATERIALS	02574	57926	BOEHLKE HRDWR PVC MATERIAL	3,584.00	

JOURNAL DATE: 06/25/20 ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
SEWER UTILITY							
372	60-830-530-8313	COLLECTION SYSTEM MATERIALS	05290	268906	EGELHOFF CARBURETOR	246.40	
373	60-830-530-8313	COLLECTION SYSTEM MATERIALS	05290	269226	EGELHOFF MATERIALS	14.10	
374	60-830-530-8313	COLLECTION SYSTEM MATERIALS	05290	269644	EGELHOFF MATERIALS	14.10	
375	60-830-530-8313	COLLECTION SYSTEM MATERIALS	05290	270871	EGELHOFF MATERIALS	3.20	
376	60-830-530-8313	COLLECTION SYSTEM MATERIALS	05515	20-0013294	ENVIROTECH EQT TRUCK 553	4,355.03	
377	60-830-530-8313	COLLECTION SYSTEM MATERIALS	06036	WIMI651175	FASTENAL CO MATERIALS	39.46	
378	60-830-530-8313	COLLECTION SYSTEM MATERIALS	06252	0303265	FERGUSON WATERWKS MATERIALS	780.00	
379	60-830-530-8323	LIFT STATIONS MATERIALS & EX	13207	84847	MENARDS ACCT 31730300	25.55	
380	60-830-530-8323	LIFT STATIONS MATERIALS & EX	19721	0091354-IN	STARNET TECHNOLOGIES SVC CAL	459.00	
381	60-830-530-8343	GENERAL PLANT MATERIALS & EX	06715	00006743-00	FROEDTERT HEALTH SCREEN	50.00	
382	60-830-530-8343	GENERAL PLANT MATERIALS & EX	06715	00006744-00	FROEDTERT HEALTH SCREEN	50.00	
383	60-830-530-8343	GENERAL PLANT MATERIALS & EX	15448	2020 BOOTS	W OKRAY 2020 BOOTS	125.00	
384	60-830-530-8343	GENERAL PLANT MATERIALS & EX	94352	2020 BOOTS	T BROUGHTON 2020 BOOTS	125.00	
385	60-830-530-8363	VEHICLE MAINT-MATERIALS & EX	02623	556268	BRAKE & EQUIPMENT MATERIALS	218.00	
386	60-850-530-8512	LEGISLATIVE MONTHLY EXPENSE	26019	06172020	A ZABEL MONTHLY EXPENSE JUNE	10.00	
387	60-850-530-8517	TELEPHONE	21480	0378891254	U.S.CELLULAR ACCT 928519239	9.61	
388	60-850-530-8524	OUTSIDE SERVICES-DIGGERS HOT	04452	200 5 64901	DIGGERS HOTLINE ID 64901	255.39	
389	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	19922	2020 BOOTS	M SZPISZAR 2020 BOOTS	125.00	
390	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	20355	714661701061320	TIME WARNER ACCT 714661701	35.25	
391	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	20355	715402101060820	TIME WARNER ACCT 715402101	35.25	
392	60-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		169,097.81
INTERFUND SUMMARY							
393	10-100-150-4000	DUE FROM/TO CAPITAL PROJ FUN			ACCTS PAYABLE INTERFUND OFFS	15,503.32	
394	10-100-150-4800	DUE FROM/TO TIF #8 FUND			ACCTS PAYABLE INTERFUND OFFS	76,661.36	
395	10-100-150-5000	DUE FROM/TO WATER UTILITY			ACCTS PAYABLE INTERFUND OFFS	27,660.65	
396	10-100-150-6000	DUE FROM/TO SEWER UTILITY			ACCTS PAYABLE INTERFUND OFFS	169,097.81	
397	10-100-110-1001	GENERAL CASH US BANK			ACCTS PAYABLE INTERFUND OFFS		288,923.14
					TOTALS:	1,021,700.63	1,021,700.63

JOURNAL DATE: 07/20/10 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	93541	06232020	M JOSWICK REFUND	160.00	
02	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	19319	152229	R A SMITH WRENWOOD LIFT ST	1,255.50	
03	10-100-130-6000	UNBILLED ACCOUNTS RECEIVABLE	19319	152230	R A SMITH WRENWOOD SBD	11,927.58	
04	10-100-150-7000	DUE FROM/TO VILLAGE HEALTH P	04223	071020	DEPT OF TREAS PCORI FEE	706.12	
05	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	03559	695108	COMPLETE OFFICE SUPPLIES	33.99	
06	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	24210	010595683	XEROX CORP SER #3AG-882338	203.51	
07	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	24210	010595684	XEROX CORP SER #6TB-446519	237.66	
08	10-100-160-2200	COPIER EXPENSES IN SUSPENSE	24210	010595685	XEROX CORP SER #6TB-446544	237.66	
09	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	06302020	SECURIAN FIN LIFE INS SPOUSE	148.77	
10	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	06302020	SECURIAN FIN LIFE INS ADDL L	536.82	
11	10-200-210-5310	LIFE INSURANCE DEDUCTIONS	19264	06302020	SECURIAN FIN LIFE INS SUPPLM	623.58	
12	10-200-210-5330	HEALTH INSURANCE DEDUCTION	07212	06232020	VLG GTOWN HLTH EMPL SHR JULY	15,916.84	
13	10-200-210-5331	FLEX SPENDING ACCT DEDUCTION	01638	2073470	AMER FIDELITY FLEX	1,444.54	
14	10-200-210-5336	EYEMED EMPL DEDUCTION	06489	06262020	FIDELITY SECURITY LIFE EYEME	395.32	
15	10-200-260-8000	PARK & RECREATION DEFERRED R	92349	313066	S.BOHLING REFUND RECREATION	112.00	
16	10-200-260-8000	PARK & RECREATION DEFERRED R	93311	312628	A FLAHERTY REC REFUND	40.00	
17	10-200-260-8000	PARK & RECREATION DEFERRED R	93314	312663	J SCHAETZEL REC REFUND	22.00	
18	10-200-260-8000	PARK & RECREATION DEFERRED R	93314	312733	J SCHAETZEL REC REFUND	74.00	
19	10-200-260-8000	PARK & RECREATION DEFERRED R	93544	312662	D PAUERS REC REFUND	166.32	
20	10-200-260-8000	PARK & RECREATION DEFERRED R	93545	312736	B WITTROCK REC REFUND	74.00	
21	10-200-260-8000	PARK & RECREATION DEFERRED R	93546	312759	J GREKSO REC REFUND	2,596.00	
22	10-200-260-8000	PARK & RECREATION DEFERRED R	93718	312774	P JORDAN-VITKUS REC REFUND	63.00	
23	10-200-260-8000	PARK & RECREATION DEFERRED R	99546	313051	W. MERZ SHELTER RESERVATION	179.35	
24	10-440-441-2900	OTHER LICENSES	93543	06252020	J PEIJNENBURG RTN FNCIERS FE	25.00	
25	10-480-489-9900	MISCELLANEOUS REVENUES	05652	JUNE 2020	EQUALRIGHTS CHILD LABOR PERM	82.50	
26	10-511-530-7910	MEDIA COMMUNICATIONS	08606	070120	D HUMMEL VIDEOTAPING	330.00	
27	10-511-530-7910	MEDIA COMMUNICATIONS	08608	070120	M HUMMEL VIDEOTAPING	250.00	
28	10-512-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH ADM JULY	1,968.75	
29	10-512-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL ADM JULY	132.67	
30	10-512-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	26.26	
31	10-512-530-6100	WELLNESS EXPENSE - GENERAL	25037	JNE200450	YMCA OF GREATER WAUK WELLNES	34.00	
32	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	11230	07012020	KETTLE MORAINE YMCA WELLNESS	59.50	
33	10-512-530-6110	WELLNESS - EMPLOYEE REIMBURS	25036	CM10688	YMCA OF METRO MILW WELLNESS	17.00	
34	10-512-530-7200	TELEPHONE	20355	107056801070220	TIME WARNER ACCT	8.33	
35	10-512-530-7200	TELEPHONE	21480	0379238418	U.S.CELLULAR ACCT 208905708	38.77	
36	10-512-530-7200	TELEPHONE	21480	0379297737	U.S.CELLULAR ACCT 851873589	38.50	
37	10-513-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH CLERK JULY	2,025.00	
38	10-513-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL CLERK JULY	179.75	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

GENERAL FUND

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
39	10-513-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	15.41	
40	10-513-530-7200	TELEPHONE	20355	107056801070220	TIME WARNER ACCT	20.83	
41	10-513-530-7200	TELEPHONE	21480	0379297737	U.S.CELLULAR ACCT 851873589	90.75	
42	10-514-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH TREAS JULY	2,214.58	
43	10-514-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL TREAS JULY	151.75	
44	10-514-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	14.96	
45	10-514-530-4200	ACCOUNTING & AUDITING	02141	BT1641528	BAKER TILLY VIRCHOW		1,313.00
46	10-514-530-7200	TELEPHONE	20355	107056801070220	TIME WARNER ACCT	18.33	
47	10-515-530-4400	CONTRACTED SERVICES	01717	149077	ASSOCIATED APPRAISAL SERVICE	7,083.33	
48	10-517-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH DATA PROC JUL	583.33	
49	10-517-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL DATA PROC JU	39.33	
50	10-517-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	14.82	
51	10-517-530-3200	OFFICE SUPPLIES & FORMS	04336	197215	DIAMOND BUS A/P CHECK STOCK	711.66	
52	10-517-530-7200	TELEPHONE	20355	107056801070220	TIME WARNER ACCT	7.50	
53	10-518-530-3100	GENERAL SUPPLIES AND EXPENSE	19660	12556811 062820	STANDARD COFFEE SUPPLIES	52.24	
54	10-518-530-3200	OFFICE SUPPLIES	03559	687958	COMPLETE OFFICE SUPPLIES	11.39	
55	10-518-530-3200	OFFICE SUPPLIES	03559	692935	COMPLETE OFFICE SUPPLIES	21.18	
56	10-518-530-3200	OFFICE SUPPLIES	03559	695108	COMPLETE OFFICE SUPPLIES	41.86	
57	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06192020	WE ENERGIES 1447-646-032 ELE	430.54	
58	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06192020	WE ENERGIES 1447-646-032 GAS	53.11	
59	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06192020	WE ENERGIES 5861-515-714 ELE	157.00	
60	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06262020	WE ENERGIES 1201-246-185 GAS	11.51	
61	10-518-530-7100	HEAT, LIGHT, & POWER	23723	06262020	WE ENERGIES 2837-673-759 GA	51.51	
62	10-518-530-7200	TELEPHONE	01789	2622538	AT&T ACCT 262 253-8270 500 6	1,506.14	
63	10-518-530-7200	TELEPHONE	01789	2626772	AT&T ACCT 262 677-2177 299 2	192.62	
64	10-518-530-7200	TELEPHONE	01789	262R531	AT&T ACCT 262 R53-1234 123 2	761.56	
65	10-519-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH BLDG&GRN JULY	2,378.33	
66	10-519-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL BLDG&GRN JUL	208.25	
67	10-519-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	76.02	
68	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	02146	2922331	BATZNER PEST CONTROL	429.00	
69	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	07253	001519	GTWN ACE HDWE SUPPLIES	3.58	
70	10-519-530-3100	GENERAL SUPPLIES & EXPENSES	26316	308906	ZIEN BACKFLOW TESTING	270.00	
71	10-519-530-3500	CUSTODIAL SUPPLIES	09673	063020 114295	ITU ABSORBTECH ACCT	789.35	
72	10-519-530-3500	CUSTODIAL SUPPLIES	09673	063020 114297	ITU ABSORBTECH ACCT	22.00	
73	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	13259	30-873792	MAP AUTOMOTIVE	19.00	
74	10-519-530-5210	MAINT & REPAIR -VILL HALL BL	14018	063020	FALLS AUTO PARTS ACCT 4040	5.62	
75	10-519-530-5215	MAINT & REPAIR - WOLF/BAST	14214	063020	NEU'S BLDG CTR ACCT 23009	37.23	
76	10-519-530-5215	MAINT & REPAIR - WOLF/BAST	21525	S1572655.001	UNITED P&H SUPPL	213.64	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
77	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	04619	29336	DOORMASTER	777.00	
78	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	09543	061988	INTEGRITY ROOFING-SMLSS GTR	1,950.00	
79	10-519-530-5221	MAINT & REPAIR - POLICE BLDG	10007	2415	JB'S JANITORIAL SCRUB & WAX	100.00	
80	10-519-530-5222	MAINT & REPAIR - FIRE STATIO	10007	2415	JB'S JANITORIAL SCRUB & WAX	150.00	
81	10-519-530-5242	MAINT & REPAIR - DPW OFFICES	10007	2415	JB'S JANITORIAL SCRUB & WAX	50.00	
82	10-519-530-5251	MAINT & REPAIR - LIBRARY BLD	10007	2415	JB'S JANITORIAL SCRUB & WAX	50.00	
83	10-519-530-5254	MAINT & REPAIR - SENIOR CTR	03347	0F36113574	CINTAS SPR REPAIR	1,093.99	
84	10-519-530-5254	MAINT & REPAIR - SENIOR CTR	07253	001513	GTWN ACE HDWE SUPPLIES	13.16	
85	10-519-530-7150	HEAT, LIGHT, POWER-FIRE CO B	23723	06262020	WE ENERGIES 8432-745-632 ELE	55.63	
86	10-519-530-7150	HEAT, LIGHT, POWER-FIRE CO B	23723	06262020	WE ENERGIES 9001-628-234 GAS	10.52	
87	10-521-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH POLICE JULY	38,750.00	
88	10-521-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL POLICE JULY	2,876.83	
89	10-521-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	495.17	
90	10-521-530-3100	GENERAL SUPPLIES & EXPENSES	17355	7973118	QUILL CORP SUPPLIES	65.67	
91	10-521-530-3200	OFFICE SUPPLIES	17355	7973118	QUILL CORP SUPPLIES	211.43	
92	10-521-530-3300	COPY MACHINE	18310	33632360	RICOH USA INC P.D. COPY MACH	450.06	
93	10-521-530-3700	GAS & OIL	08232	737848	HERBST OIL 8000 GALLONS GAS	13,492.89	
94	10-521-530-3850	INVESIGATIVE SUPPLIES	12326	1407764-2020063	LEXISNEXIS RISK ACCT 1407764	132.00	
95	10-521-530-3860	MEDICAL SUPPLIES	02562	83674525	BOUND TREE MEDICAL SUPPLIES	105.98	
96	10-521-530-4130	OTHER COURT COSTS	03529	450022390000	COMMUNITY MEM HOSP 20-008429	33.00	
97	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	02594	389835	GORDIE BOUCHER SQD 18	66.30	
98	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	03106	170697	CAR WASH PARTNERS JUNE 2020	125.00	
99	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	03389	10-0108902	CHICAGO PARTS & SOUND SQD 11	117.80	
100	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07183	143556	GENERAL FIRE EQT SQD #22	127.00	
101	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	197968	GTOWN TIRE&AUTO SQD 12	28.77	
102	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	197969	GTOWN TIRE&AUTO SQD 3	28.77	
103	10-521-530-5500	VEHICLE REPAIR & MAINTENANCE	07208	198022	GTOWN TIRE&AUTO SQD #20	28.77	
104	10-521-530-7100	HEAT, LIGHT, & POWER	23723	07102001	WE ENERGIES 6209-883-149	472.00	
105	10-521-530-7100	HEAT, LIGHT, & POWER	23723	07102001	WE ENERGIES 7815-126-541	20.38	
106	10-521-530-7200	TELEPHONE	01789	262250	AT&T ACCT 262 250-1553 423 0	24.91	
107	10-521-530-7200	TELEPHONE	01789	262250	AT&T ACCT 262 250-1553 423 0	24.91	
108	10-521-530-7200	TELEPHONE	01789	414Z456388525	AT&T ACCT	96.73	
109	10-521-530-7210	COMMUNICATION	21480	0381270901	U.S.CELLULAR ACCT	13.65	
110	10-521-530-7210	COMMUNICATION	22346	9857332833	VERIZON ACCT	836.22	
111	10-521-530-7210	COMMUNICATION	23644	202006A	WI DEPT OF JUSTICE ACCT L670	539.00	
112	10-521-530-7210	COMMUNICATION	23900	IN28728	WORD SYSTEMS WINSCRIBE	4,707.00	
113	10-521-530-7300	INSURANCE & BONDS	12082	JULY 2020	LAW HEALTH INS VEBA	240.00	
114	10-522-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH FIRE JULY	9,800.00	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
115	10-522-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL FIRE JULY	678.25	
116	10-522-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	111.40	
117	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	03760	502X03970102	CULLIGAN ACCT	123.50	
118	10-522-530-3100	GENERAL SUPPLIES & EXPENSES	04895	063020	DWD-UI ACCT 693003-000-9	425.48	
119	10-522-530-3820	PROTECTIVE SUPPLIES & EXPENS	05314	2020-2908	EAGLE ENGRAVING	94.60	
120	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	02562	83667504	BOUND TREE MEDICAL SUPPLIES	58.54	
121	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	02562	83667505	BOUND TREE MEDICAL SUPPLIES	739.44	
122	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	02562	83669502	BOUND TREE MEDICAL SUPPLIES	26.29	
123	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	05425	2176993	EMERGENCY MED PROD SUPPLIES	137.25	
124	10-522-530-3860	MEDICAL SUPPLIES & EXPENSES	19792	4009433120	STERICYCLE INC SUPPLIES	73.58	
125	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	02087	P28162578	BATTERIES PLS	21.90	
126	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	04214	579013	DETROIT IND TOOL	786.56	
127	10-522-530-5400	EQUIPMENT REPAIR & MAINTENAN	13207	85565	MENARDS ACCT	37.91	
128	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	06800	528174	FUEL SYSTEMS	47.28	
129	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	08527	183243	HOMER'S TOWING	450.00	
130	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	09551	C041040924.01	INTERSTATE POWER SYSTEMS	445.23	
131	10-522-530-5500	VEHICLE REPAIR, MAINT & LEAS	26207	9005287004	ZEP SALES & SVC	904.75	
132	10-522-530-7100	HEAT, LIGHT, POWER-STATION	23723	06262020	WE ENERGIES 4477-134-548 GAS	53.09	
133	10-522-530-7111	HEAT, LIGHT & POWER - SVA	23723	06262020	WE ENERGIES 3080-583-163 ELE	158.57	
134	10-522-530-7111	HEAT, LIGHT & POWER - SVA	23723	06262020	WE ENERGIES 3080-583-163 GAS	11.51	
135	10-522-530-7200	TELEPHONE	22307	9856706486	VERIZON ACCT	392.50	
136	10-522-530-7210	COMMUNICATIONS	20355	706280901061420	TIME WARNER ACCT 706280901	119.99	
137	10-522-530-7210	COMMUNICATIONS	20355	714657801061920	TIME WARNER ACCT DIA EDISON	649.00	
138	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	13207	85871	MENARDS ACCT	92.99	
139	10-522-530-7720	FIRE TRAINING, SEMINAR, & TR	13352	60602	MATC MARTIN	80.00	
140	10-522-530-7730	RESCUE TRAINING, SEMINAR, TR	12461	070120	A LERCH	30.19	
141	10-523-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH EMERG GOV JUL	72.92	
142	10-523-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL EMERG GOV JU	4.92	
143	10-523-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	1.31	
144	10-524-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH INSPEC JULY	3,775.00	
145	10-524-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL INSPEC JULY	256.92	
146	10-524-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	55.98	
147	10-524-530-7200	TELEPHONE	20355	107056801070220	TIME WARNER ACCT	20.83	
148	10-541-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH DPW ADM JULY	1,855.25	
149	10-541-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL DPW ADM JULY	162.00	
150	10-541-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	37.52	
151	10-541-530-3200	OFFICE SUPPLIES	19135	5038477	SCHWAAB INC DATER	88.25	
152	10-541-530-7200	TELEPHONE	20355	107056801070220	TIME WARNER ACCT	22.50	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
153	10-541-530-7200	TELEPHONE	21480	0379238418	U.S.CELLULAR ACCT 208905708	38.77	
154	10-542-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH HWY JULY	18,645.17	
155	10-542-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL HWY JULY	1,213.17	
156	10-542-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	246.96	
157	10-542-530-3100	GENERAL SUPPLIES & EXPENSES	07572	IN12971670	GORDON FLESCH	2.81	
158	10-542-530-3100	GENERAL SUPPLIES & EXPENSES	07572	IN12973941	GORDON FLESCH	26.00	
159	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	02087	P27717844	BATTERIES PLS	118.00	
160	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	12048	0182408-IN	LANNON STONE	58.00	
161	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	12048	182633-IN	LANNON STONE	174.00	
162	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13207	85607	MENARDS ACCT	39.70	
163	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13207	85924	MENARDS ACCT	44.90	
164	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13543	3005709	MORAINE DEV	102.21	
165	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13543	3005978	MORAINE DEV	48.45	
166	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	13543	3006040	MORAINE DEV	48.45	
167	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	14214	063020	NEU'S BLDG CTR ACCT 23009	43.70	
168	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	18620	MI0339	ROUNDY'S INC MI0339	25.00	
169	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	19652	50049106	STARK PAVEMENT	736.63	
170	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	20668	I671767	TAPCO STOCK	705.00	
171	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	22330	20232203	VERMEER WISCONSIN	159.95	
172	10-542-530-3510	STREETS & ALLEYS-MAT & SUPP	26018	61854	Z BUILDERS	379.26	
173	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	08029	VO124495	HALLMAN LINDSAY PAINT	68.37	
174	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	13207	85292	MENARDS ACCT	37.95	
175	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	13207	85421	MENARDS ACCT	35.89	
176	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	13207	85574	MENARDS ACCT	75.76	
177	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	14214	063020	NEU'S BLDG CTR ACCT 23009	205.72	
178	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	19406	6436-7	S WILLIAMS ACCT 1004-0408-6	375.00	
179	10-542-530-3540	STREET SIGNS & MARKINGS-MAT	19406	6566-1	S WILLIAMS ACCT 1004-0408-6	375.00	
180	10-542-530-3550	BRIDGES & CULVERTS-MAT/SUPPL	23127	060766	WESTERN CLVRT	1,021.55	
181	10-542-530-3570	STORM WATER DRAINAGE-MAT/SUP	13207	85670	MENARDS ACCT	106.23	
182	10-542-530-3570	STORM WATER DRAINAGE-MAT/SUP	14208	373286	NEENAH FOUNDRY APPLETON AVE	2,721.00	
183	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06192020	WE ENERGIES 1060-857-482 ELE	64.27	
184	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06192020	WE ENERGIES 1060-857-482 GAS	10.52	
185	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06192020	WE ENERGIES 2296-678-336 ELE	16.25	
186	10-542-530-3610	GARAGE & SALT SHED MAT/SUPPL	23723	06262020	WE ENERGIES 8693-174-308 ELE	15.71	
187	10-542-530-3700	GAS & OIL	23816	613475	WOLF & SONS ACCT 9292-2	668.23	
188	10-542-530-3700	GAS & OIL	23816	613557	WOLF & SONS ACCT 9292-2	268.18	
189	10-542-530-3700	GAS & OIL	23816	613571	WOLF & SONS ACCT 9292-2	1,067.38	
190	10-542-530-3700	GAS & OIL	23816	613610	WOLF & SONS ACCT 9292-2	1,373.48	

JOURNAL DATE: 07/20/10 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	01654	7019183620	APPLIED IND TECH	68.80	
192	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	02087	P27884239	BATTERIES PLS	107.80	
193	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	03389	10-0108975	CHICAGO PARTS & SOUND	107.71	
194	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	04770	3711065	DULTMEIER SALES HWY STOCK	103.63	
195	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	07290	LQ00339708	GFL ENVIRONMENTAL SVCS	26.24	
196	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	07599	9572571165	GRAINGER	41.92	
197	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	08943	66443	HYDRA-SEAL	1,428.28	
198	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	08943	66443-1	HYDRA-SEAL	468.27	
199	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	09551	C041040925.01	INTERSTATE POWER SYSTEMS	387.38	
200	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13259	30-872539	MAP AUTOMOTIVE	214.28	
201	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13259	30-872700	MAP AUTOMOTIVE		11.00
202	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13265	1838	MIDWEST PAVING EQT	965.00	
203	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13334	H55769	MID-STATE EQT	189.56	
204	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13478	P22229	MILLER-BRADFORD&RISBRG	200.78	
205	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	13478	P22384	MILLER-BRADFORD&RISBRG	39.39	
206	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	14018	063020	FALLS AUTO PARTS ACCT 4040	462.60	
207	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	14214	063020	NEU'S BLDG CTR ACCT 23009	132.05	
208	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	20275	46503-00	TERMINAL SUPPLY HWY STOCK	391.27	
209	10-542-530-5400	EQUIPMENT REPAIR & MAINTENAN	94868	53526735	1-800 RADIATOR & A/C	678.00	
210	10-542-530-5420	EQUIPMENT RENTAL	01312	22097599-001	AHERN RENTALS	327.50	
211	10-542-530-5420	EQUIPMENT RENTAL	02492	LB06983	BOBCAT PLUS	1,080.00	
212	10-542-530-5420	EQUIPMENT RENTAL	03526	107915	CON-COR CO INC	1,200.00	
213	10-542-530-7120	STREET LIGHTING	08196	708778-00	HEIN ELECTRIC HWY STOCK	99.93	
214	10-542-530-7120	STREET LIGHTING	20668	I671467	TAPCO STOCK	300.00	
215	10-542-530-7120	STREET LIGHTING	23723	06192020	WE ENERGIES 0894-842-178 ELE	32.03	
216	10-542-530-7120	STREET LIGHTING	23723	06192020	WE ENERGIES 1839-794-821 ELE	31.90	
217	10-542-530-7120	STREET LIGHTING	23723	06192020	WE ENERGIES 3032-822-864 ELE	55.43	
218	10-542-530-7120	STREET LIGHTING	23723	06192020	WE ENERGIES 3452-194-270 ELE	8,299.51	
219	10-542-530-7120	STREET LIGHTING	23723	06262020	WE ENERGIES 0875-989-638 ELE	15.85	
220	10-542-530-7120	STREET LIGHTING	23723	06262020	WE ENERGIES 3434-935-844 ELE	89.99	
221	10-542-530-7120	STREET LIGHTING	23723	06262020	WE ENERGIES 4485-693-976 ELE	17.30	
222	10-542-530-7120	STREET LIGHTING	23723	06262020	WE ENERGIES 6657-935-214 ELE	102.00	
223	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 0047-252-951	3.05	
224	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 0474-077-462	50.63	
225	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 1006-722-962	66.01	
226	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 1023-266-150	53.82	
227	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 1225-522-762	288.87	
228	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 1482-970-384	45.58	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
229	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 1644-164-537	44.26	
230	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 2816-356-842	52.55	
231	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 3845-024-172	397.51	
232	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 4259-114-204	35.35	
233	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 4635-128-982	41.08	
234	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 4894-582-644	43.87	
235	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 6447-393-013	62.95	
236	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 6839-228-872	16.80	
237	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 8230-499-231	39.61	
238	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 8688-223-349	19.72	
239	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 9426-745-216	49.85	
240	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 9427-946-913	16.80	
241	10-542-530-7120	STREET LIGHTING	23723	07102001	WE ENERGIES 9433-788-794	25.55	
242	10-542-530-7200	TELEPHONE	21480	0379238418	U.S.CELLULAR ACCT 208905708	194.62	
243	10-542-530-7950	SOLID WASTE CONTRACT	23173	6519465-2275-2	WASTE MGMT ID 5-83359-33006	51,613.76	
244	10-546-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH RECYCL JULY	393.75	
245	10-546-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL RECYCL JULY	43.25	
246	10-546-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	10.78	
247	10-546-530-3100	GENERAL SUPPLIES & EXPENSES	02686	M45674	BROOKS TRACTOR	38.26	
248	10-546-530-3100	GENERAL SUPPLIES & EXPENSES	09673	063020 114296	ITU ABSORBTECH ACCT	39.45	
249	10-546-530-4810	CURBSIDE PICKUP	23173	6519465-2275-2	WASTE MGMT ID 5-83359-33006	29,092.45	
250	10-546-530-7960	RECYCLING MATERIAL EXPENSES	05549	49251(7913)	ENERCON	5,850.00	
251	10-546-530-7960	RECYCLING MATERIAL EXPENSES	11200	R05420	KELBE BROS	1,810.00	
252	10-551-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH LIBRARY JULY	4,941.67	
253	10-551-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL LIBRARY JULY	376.25	
254	10-551-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	101.05	
255	10-551-530-3150	GENERAL SUPPLIES & EXP-COUNT	12655	06232020	C LLOYD SUPPLIES	104.51	
256	10-551-530-3150	GENERAL SUPPLIES & EXP-COUNT	92868	06202020	T SEIDEMANN SUPPLIES	120.00	
257	10-551-530-3200	OFFICE SUPPLIES	03559	649433	COMPLETE OFFICE SUPPLIES	55.98	
258	10-551-530-3200	OFFICE SUPPLIES	03559	666773	COMPLETE OFFICE SUPPLIES	115.00	
259	10-551-530-3200	OFFICE SUPPLIES	03559	670273	COMPLETE OFFICE SUPPLIES	69.99	
260	10-551-530-3200	OFFICE SUPPLIES	03559	670706	COMPLETE OFFICE SUPPLIES	78.61	
261	10-551-530-3200	OFFICE SUPPLIES	03559	679618	COMPLETE OFFICE SUPPLIES	80.69	
262	10-551-530-3600	BOOKS	02123	2035254744	BAKER & TAYLOR BOOKS	401.96	
263	10-551-530-3600	BOOKS	02123	2035256845	BAKER & TAYLOR BOOKS	404.00	
264	10-551-530-3600	BOOKS	02123	2035262268	BAKER & TAYLOR BOOKS	340.61	
265	10-551-530-3600	BOOKS	02123	2035270684	BAKER & TAYLOR BOOKS	352.96	
266	10-551-530-3600	BOOKS	02123	2035277745	BAKER & TAYLOR BOOKS	266.96	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
267	10-551-530-3600	BOOKS	02123	2035283015	BAKER & TAYLOR BOOKS	151.71	
268	10-551-530-3600	BOOKS	02123	2035283016	BAKER & TAYLOR BOOKS	219.42	
269	10-551-530-3600	BOOKS	02123	2035289620	BAKER & TAYLOR BOOKS	414.98	
270	10-551-530-3600	BOOKS	02123	2035300342	BAKER & TAYLOR BOOKS	314.21	
271	10-551-530-3600	BOOKS	02123	2035312764	BAKER & TAYLOR BOOKS	316.31	
272	10-551-530-3600	BOOKS	02123	2035315189	BAKER & TAYLOR BOOKS	356.85	
273	10-551-530-3600	BOOKS	02123	2035315833	BAKER & TAYLOR BOOKS	241.28	
274	10-551-530-3600	BOOKS	03142	CAL3239411	CAVENDISH SQUARE BOOKS	195.54	
275	10-551-530-3600	BOOKS	06293	320252	FINDAWAY WORLD AUDIO BOOKS	139.48	
276	10-551-530-3600	BOOKS	09528	46009891	INGRAM LIBRARY SVCS BOOKS	18.80	
277	10-551-530-3600	BOOKS	15465	246480	OLLIS BOOK CORP BOOKS	338.55	
278	10-551-530-3600	BOOKS	16231	0563164-IN	PENWORTHY BOOKS	119.57	
279	10-551-530-3600	BOOKS	18217	76658766	RECORDED BOOKS CDS	61.87	
280	10-551-530-3600	BOOKS	18217	76659155	RECORDED BOOKS CDS	61.87	
281	10-551-530-3620	BOOK PROCESSING	04202	6808297	DEMCO SUPPLIES	349.91	
282	10-551-530-3640	AUDIO VISUAL	19072	06102020	SYNCB/AMAZON60457 8781 04049	297.60	
283	10-551-530-3660	COMPUTER SERVICE	07572	IN12966909	GORDON FLESCH 14D427 LIBRARY	47.51	
284	10-551-530-3660	COMPUTER SERVICE	07573	I00586341	GFC LEASING 411836 LIBRARY	396.95	
285	10-551-530-3660	COMPUTER SERVICE	16382	1015795275	PITNEY BOWES ACCT 0010451673	117.00	
286	10-551-530-3665	COMPUTER SERVICE - COUNTY	18217	76660788	RECORDED BOOKS CDS	44.85	
287	10-551-530-3820	PROGRAM SUPPLIES & EXPENSE	15624	703854878-01	ORIENTAL TRADING CO SUPPLIES	94.66	
288	10-551-530-7200	TELEPHONE	20355	702334901062620	TIME WARNER ACCT LBRY MEQUON	44.69	
289	10-551-530-7800	TRAVEL	18029	06242020	L RATZMANN TRAVEL	47.15	
290	10-552-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH REC JULY	6,966.67	
291	10-552-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL REC JULY	515.25	
292	10-552-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	118.08	
293	10-552-530-3100	GENERAL SUPPLIES & EXPENSES	04895	063020	DWD-UI ACCT 693003-000-9	4,236.34	
294	10-552-530-3200	OFFICE SUPPLIES	03559	693926	COMPLETE OFFICE SUPPLIES	344.00	
295	10-552-530-3200	OFFICE SUPPLIES	03559	696229	COMPLETE OFFICE SUPPLIES	15.49	
296	10-552-530-3200	OFFICE SUPPLIES	03559	696232	COMPLETE OFFICE SUPPLIES	10.55	
297	10-552-530-3200	OFFICE SUPPLIES	03559	698545	COMPLETE OFFICE SUPPLIES	23.08	
298	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03686	452826	COMPUTER EXPL LEGOS 114105-0	129.00	
299	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03686	452827	COMPUTER EXPL LEGO 114105-02	144.00	
300	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03686	452828	COMPUTER EXPL STREAM 114105-	129.00	
301	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03686	452829	COMPUTER EXPL LEGO 114105-04	212.00	
302	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	03686	452830	COMPUTER EXPL CODING VIDEO	583.00	
303	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04788	06242020	K DUDHWALA WATERCOLOR PAIN	36.00	
304	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	75343VV	DUNNS FLAG FOOTBALL T'S	130.90	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
305	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	04851	75372VV	DUNNS MAJORS YOUTH BB	214.20	
306	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19045	062520	SAM'S CLUB 6046 0020 2929 86	1,300.89	
307	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	19958	DB 2871058	SWANK MOTION PICTURES DVDS	685.00	
308	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	20692	20-340	TREETOP EXPLORER	180.00	
309	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	23644	202006B	WI DEPT OF JUSTICE ACCT G344	560.00	
310	10-552-530-3800	PROGRAM SUPPLIES & EXPENSE	95799	070720	N FRASER PIXIES/DUST & SPARK	738.49	
311	10-552-530-3810	SPRAYGROUND MAINT & EXPENSE	01789	262250	AT&T ACCT 262 250-1553 423 0	24.91	
312	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	0436256-IN	PORT-A-JOHN HAUPT	117.00	
313	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1315010-IN	PORT-A-JOHN PARK AVE	90.00	
314	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1315011-IN	PORT-A-JOHN FREISTADT & PARK	90.00	
315	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1315012-IN	PORT-A-JOHN HAUPT STRASSE	90.00	
316	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1315157-IN	PORT-A-JOHN ALT BAUER	90.00	
317	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1315158-IN	PORT-A-JOHN ALT BAUER TENNIS	90.00	
318	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1315162-IN	PORT-A-JOHN HAUPT STRASSE	85.00	
319	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1315163-IN	PORT-A-JOHN MAPLE & LILAC	90.00	
320	10-552-530-3900	OTHER SUPPLIES & EX-PARK & R	16535	1315164-IN	PORT-A-JOHN BEECH DR	90.00	
321	10-552-530-7200	TELEPHONE	20355	107056801070220	TIME WARNER ACCT	50.00	
322	10-552-530-7200	TELEPHONE	21480	0381104563	U.S.CELLULAR ACCT	176.75	
323	10-553-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH PARKS JULY	3,638.58	
324	10-553-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL PARKS JULY	245.17	
325	10-553-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	38.34	
326	10-553-530-3100	GENERAL SUPPLIES & EXPENSES	14214	063020	NEU'S BLDG CTR ACCT 23009	5.10	
327	10-553-530-5200	BUILDING & GROUND REPAIR & M	07253	001509	GTWN ACE HDWE SUPPLIES	6.99	
328	10-553-530-5200	BUILDING & GROUND REPAIR & M	07253	001523	GTWN ACE HDWE SUPPLIES	36.98	
329	10-553-530-5200	BUILDING & GROUND REPAIR & M	13207	85693	MENARDS ACCT	28.72	
330	10-553-530-5200	BUILDING & GROUND REPAIR & M	14214	063020	NEU'S BLDG CTR ACCT 23009	195.71	
331	10-553-530-5290	STREET TREE MAINTENANCE	05029	1181	EAST OUTDOOR SVS	860.00	
332	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	06019	PIMK0048930	FABICK TRACTOR CO	17.18	
333	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	06019	PIMK0048931	FABICK TRACTOR CO	9.14	
334	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	06019	PIMK0049170	FABICK TRACTOR CO	117.60	
335	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	12510	T41169	J.LOCHEN CO MATERIALS	241.52	
336	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	13334	H55710A	MID-STATE EQT	351.19	
337	10-553-530-5400	EQUIPMENT REPAIR & MAINTENAN	14018	063020	FALLS AUTO PARTS ACCT 4040	8.44	
338	10-553-530-7120	POWER AND LIGHTING	23723	06192020	WE ENERGIES 6615-518-320 ELE	157.26	
339	10-553-530-7120	POWER AND LIGHTING	23723	06262020	WE ENERGIES 2044-407-803 ELE	26.59	
340	10-553-530-7120	POWER AND LIGHTING	23723	06262020	WE ENERGIES 2481-365-817 ELE	392.98	
341	10-553-530-7120	POWER AND LIGHTING	23723	06262020	WE ENERGIES 3620-779-421 ELE	15.71	
342	10-553-530-7120	POWER AND LIGHTING	23723	06262020	WE ENERGIES 4667-452-159 ELE	19.95	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
343	10-553-530-7120	POWER AND LIGHTING	23723	06262020	WE ENERGIES 4862-459-787 ELE	225.17	
344	10-553-530-7120	POWER AND LIGHTING	23723	06262020	WE ENERGIES 5446-792-539 ELE	49.14	
345	10-553-530-7120	POWER AND LIGHTING	23723	07102001	WE ENERGIES 0626-324-338	474.27	
346	10-553-530-7120	POWER AND LIGHTING	23723	07102001	WE ENERGIES 1250-671-474	149.99	
347	10-553-530-7120	POWER AND LIGHTING	23723	07102001	WE ENERGIES 2021-764-663	19.90	
348	10-553-530-7120	POWER AND LIGHTING	23723	07102001	WE ENERGIES 3862-273-160	361.44	
349	10-553-530-7120	POWER AND LIGHTING	23723	07102001	WE ENERGIES 4650-368-035	95.73	
350	10-553-530-7200	TELEPHONE	21480	0379238418	U.S.CELLULAR ACCT 208905708	42.77	
351	10-554-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH SR CTR JULY	566.67	
352	10-554-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL SR CTR JULY	40.75	
353	10-554-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	31.21	
354	10-554-530-7100	UTILITIES	23723	06262020	WE ENERGIES 3009-094-332 GAS	12.96	
355	10-554-530-7100	UTILITIES	23723	06262020	WE ENERGIES 7252-274-675 ELE	890.36	
356	10-554-530-7200	TELEPHONE	01789	262250	AT&T ACCT 262 250-1553 423 0	24.91	
357	10-554-530-7200	TELEPHONE	20355	06212020	TIME WARNER ACCT 107007801	25.19	
358	10-554-530-7200	TELEPHONE	20355	700656301062620	TIME WARNER ACCT OFC PARK AV	61.45	
359	10-563-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH PLANNING JULY	3,726.08	
360	10-563-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL PLANNING JUL	251.00	
361	10-563-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	57.59	
362	10-563-530-3200	OFFICE SUPPLIES	03559	689320	COMPLETE OFFICE SUPPLIES	37.50	
363	10-563-530-4400	CONTRACTED SERVICES-PLANNING	07590	0109742	GRAEF PROJ COMPREHENSIVE PLA	2,250.00	
364	10-563-530-7200	TELEPHONE	20355	107056801070220	TIME WARNER ACCT	12.50	
365	10-567-530-3950	HISTORICAL SOCIETY	01789	262250	AT&T ACCT 262 250-1553 423 0	24.91	
366	10-567-530-3950	HISTORICAL SOCIETY	01789	2626283	AT&T ACCT 262 628-3170 284 2	272.71	
367	10-567-530-3950	HISTORICAL SOCIETY	23723	06192020	WE ENERGIES 1452-915-544 ELE	176.03	
368	10-567-530-3950	HISTORICAL SOCIETY	23723	06192020	WE ENERGIES 1833-325-117 ELE	76.75	
369	10-567-530-3950	HISTORICAL SOCIETY	23723	06192020	WE ENERGIES 1833-325-117 GAS	18.77	
370	10-567-530-3950	HISTORICAL SOCIETY	23723	06192020	WE ENERGIES 5234-815-890 ELE	44.00	
371	10-567-530-3950	HISTORICAL SOCIETY	23723	06192020	WE ENERGIES 7053-131-273 ELE	32.25	
372	10-100-110-1001	GENERAL CASH US BANK			ACCOUNTS PAYABLE OFFSET		337,508.54
RECREATION FACILITY FEES FUND							
373	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	04363196-IN	PORT-A-JOHN FRIEDENFELD	300.00	
374	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1315159-IN	PORT-A-JOHN COUNTRY AIRE	175.00	
375	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1315160-IN	PORT-A-JOHN COUNTRY AIRE	90.00	
376	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	16535	1315161-IN	PORT-A-JOHN COUNTRY AIRE	175.00	
377	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	20587	26443	TOTAL LAWN CARE	500.00	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
RECREATION FACILITY FEES FUND							
378	16-567-530-3300	ATHLETIC CLUB EXPENDITURE	20587	26502	TOTAL LAWN CARE	7,600.00	
379	16-100-150-1000	DUE TO / DUE FROM GENERAL FU			ACCOUNTS PAYABLE OFFSET		8,840.00
POLICE CANINE DONATIONS							
380	18-567-530-3100	POLICE CANINE EXPENSES	11214	259846	KETTLE MORAINE TWN&CNTRY K9	37.91	
381	18-567-530-3100	POLICE CANINE EXPENSES	19813	1526	STEINIG TAL KENNEL K9	462.00	
382	18-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		499.91
CAPITAL PROJECTS FUND							
383	40-552-570-8310	LAND IMPROVEMENTS	19517	4	SOPER GRADING FIREMANS	97,740.90	
384	40-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		97,740.90
T.I.F.#6 CAPITAL PROJECTS FUND							
385	46-571-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH TIF 6 JULY	58.33	
386	46-571-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL TIF 6 JULY	3.92	
387	46-571-530-4200	CONTRACTED SERVICES - AUDITI	02141	BT1641528	BAKER TILLY VIRCHOW	2,000.00	
388	46-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		2,062.25
T.I.F. #7 CAPITAL PROJECT FUND							
389	47-571-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH TIF 7 JULY	87.50	
390	47-571-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL TIF 7 JULY	5.92	
391	47-571-530-4200	CONTRACTED SERVICES - AUDITI	02141	BT1641528	BAKER TILLY VIRCHOW	1,000.00	
392	47-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		1,093.42
T.I.F. #8 CAPITAL PROJECT FUND							
393	48-100-130-8000	OTHER RECEIVABLES	18783	132384	RUEKERT & MIELKE ILLING	11,415.16	
394	48-571-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH TIF 8 JULY	306.25	
395	48-571-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL TIF 8 JULY	23.58	
396	48-571-530-4200	CONTRACTED SERVICES - AUDITI	02141	BT1641528	BAKER TILLY VIRCHOW	2,500.00	
397	48-576-530-4300	CONTRACTED SERV - ENGINEERIN	06595	67746	FOTH INFRASTRUCTURE BOOSTER	6,740.30	
398	48-576-530-4300	CONTRACTED SERV - ENGINEERIN	06595	67747	FOTH INFRASTRUCTURE STR TNK	24,258.20	
399	48-576-530-4300	CONTRACTED SERV - ENGINEERIN	06595	67748	FOTH WELL #12 DESGN & CONST	7,366.70	
400	48-576-530-4300	CONTRACTED SERV - ENGINEERIN	06595	67749	FOTH WELL#12 PMPNG/TRTMNT	4,111.40	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
401	48-100-150-1000	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		56,721.59
WATER UTILITY							
402	50-711-530-6030	OP SUPPLIES - MISC EXPENSE	09673	063020 114296	ITU ABSORBTECH ACCT	189.00	
403	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	21480	0379238418	U.S.CELLULAR ACCT 208905708	143.46	
404	50-712-530-6100	MAINT SUPL (DIGGERS) & CELL	93542	06192020	PLANET UNDERGRND SUBSCR	65.00	
405	50-721-530-6220	ELECTRICAL EXPENSE	23723	06192020	WE ENERGIES 5256-027-161 ELE	50.66	
406	50-721-530-6220	ELECTRICAL EXPENSE	23723	06232020	WE ENERGIES 9451-793-248 ELE	4,150.77	
407	50-721-530-6230	FUEL OR POWER FOR PUMPING	23723	06262020	WE ENERGIES 9033-932-436 GAS	32.90	
408	50-721-530-6260	MISCELLANEOUS PUMPING EXPENS	21391	257258	USA BLUEBOOK 859536 SUPPLIES	307.56	
409	50-722-530-6300	MAINT SUPPLIES SUP & ENG	14214	063020	NEU'S BLDG CTR ACCT 23009	62.27	
410	50-731-530-6420	OPERATION EXPENSE	14723	380048	NORTHERN LAKE SVC BACTERIA	90.00	
411	50-731-530-6420	OPERATION EXPENSE	14723	380478	NORTHERN LAKE SVC BACTERIA	90.00	
412	50-731-530-6420	OPERATION EXPENSE	23864	638581	WI STATE LAB HYGIENE 6004858	26.00	
413	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	07253	001507	GTWN ACE HDWE SUPPLIES	30.98	
414	50-732-530-6510	MAINT SUPPLIES STRUC & IMPR	21391	267556	USA BLUEBOOK 859536 SUPPLIES	608.92	
415	50-741-530-6620	TRANSMISSION & DIST LINES EX	23723	07102001	WE ENERGIES 7611-186-967	143.09	
416	50-741-530-6640	CUSTOMER INSTALLATONS EXP	08932	0057905-IN	HYDROCORP	1,200.00	
417	50-742-530-6720	MAINT SUPPLIES DIST RESERVOI	03700	M514098	CORE & MAIN SUPPLIES	1,922.00	
418	50-742-530-6720	MAINT SUPPLIES DIST RESERVOI	06252	0304998	FERGUSON WATERWKS MATERIALS	632.40	
419	50-742-530-6720	MAINT SUPPLIES DIST RESERVOI	06252	0305010	FERGUSON WATERWKS MATERIALS	322.44	
420	50-742-530-6720	MAINT SUPPLIES DIST RESERVOI	06252	0305126	FERGUSON WATERWKS W #4 STORM	260.45	
421	50-742-530-6720	MAINT SUPPLIES DIST RESERVOI	06252	0305137	FERGUSON WATERWKS MATERIALS	23.04	
422	50-742-530-6720	MAINT SUPPLIES DIST RESERVOI	13543	3005709	MORAINE DEV	242.25	
423	50-742-530-6730	MAINT OF TRANS & DIST MAINS	12048	0182287-IN	LANNON STONE	290.00	
424	50-742-530-6730	MAINT OF TRANS & DIST MAINS	12048	1256356	LANNON STONE	243.57	
425	50-742-530-6730	MAINT OF TRANS & DIST MAINS	13253	053	MAZ DESIGN & INK-WTR SHT OFF	176.00	
426	50-742-530-6730	MAINT OF TRANS & DIST MAINS	13543	3005860	MORAINE DEV	48.45	
427	50-742-530-6730	MAINT OF TRANS & DIST MAINS	14214	063020	NEU'S BLDG CTR ACCT 23009	37.36	
428	50-742-530-6730	MAINT OF TRANS & DIST MAINS	18620	MI0339	ROUNDY'S INC MI0339	25.96	
429	50-742-530-6730	MAINT OF TRANS & DIST MAINS	21391	261937	USA BLUEBOOK 859536 SUPPLIES	44.40	
430	50-751-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH WATER JULY	10,406.67	
431	50-751-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL WATER JULY	721.67	
432	50-751-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	187.25	
433	50-751-530-9333	MAINT SUPPLIES & EXP - TRANS	14018	063020	FALLS AUTO PARTS ACCT 4040	7.70	
434	50-761-530-9210	OFFICE SUPPLIES & EXPENSES	20355	107056801070220	TIME WARNER ACCT	19.58	
435	50-761-530-9300	MIS GENERAL EXPENSES	01736	16033	ASSOC TRUST WTR SYS REV BOND	475.00	
436	50-761-530-9300	MIS GENERAL EXPENSES	04336	197215	DIAMOND BUS A/P CHECK STOCK	88.96	
437	50-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		23,365.76

SEWER UTILITY

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
SEWER UTILITY							
438	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	19319	152231	R A SMITH NE INTERCEPTOR	3,979.22	
439	60-180-180-1076	CWIP - 2018 LS #1, INTERCEPT	22410	31597	VISU-SEWER	13,710.00	
440	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06192020	WE ENERGIES 0890-433-824 ELE	115.64	
441	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	06262020	WE ENERGIES 8073-429-104 ELE	244.00	
442	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	07102001	WE ENERGIES 8836-601-611	73.97	
443	60-820-530-8212	POWER FOR PUMPING-LIFT STATI	23723	07102001	WE ENERGIES 9427-041-879	23.30	
444	60-830-520-2500	LIFE INSURANCE	19264	06302020	SECURIAN FIN LIFE INS AUGUST	131.50	
445	60-830-530-8313	COLLECTION SYSTEM MATERIALS	05515	20-0013419	ENVIROTECH EQT	86.16	
446	60-830-530-8313	COLLECTION SYSTEM MATERIALS	14018	063020	FALLS AUTO PARTS ACCT 4040	7.37	
447	60-830-530-8313	COLLECTION SYSTEM MATERIALS	14214	063020	NEU'S BLDG CTR ACCT 23009	39.32	
448	60-830-530-8313	COLLECTION SYSTEM MATERIALS	19319	151996	R A SMITH STONE CRK CULVRT R	3,135.91	
449	60-830-530-8323	LIFT STATIONS MATERIALS & EX	01593	9102067710	AIRGAS USA	79.38	
450	60-830-530-8323	LIFT STATIONS MATERIALS & EX	02580	9763	J R BOEHLKE-CRACK FILL, SEAL	4,681.16	
451	60-830-530-8323	LIFT STATIONS MATERIALS & EX	14214	063020	NEU'S BLDG CTR ACCT 23009	84.71	
452	60-830-530-8323	LIFT STATIONS MATERIALS & EX	21391	200886	USA BLUEBOOK 859536 SUPPLIES	133.57	
453	60-830-530-8323	LIFT STATIONS MATERIALS & EX	23176	0059182-2286-9	WASTE MGMNT 2-63960-03002	4,365.07	
454	60-830-530-8323	LIFT STATIONS MATERIALS & EX	26316	308905	ZIEN BACK FLOW TESTING	270.00	
455	60-830-530-8343	GENERAL PLANT MATERIALS & EX	08154	104267	HEARTLAND ENVIRONMENTAL	337.54	
456	60-830-530-8343	GENERAL PLANT MATERIALS & EX	09673	063020 114296	ITU ABSORBTECH ACCT	39.45	
457	60-830-530-8343	GENERAL PLANT MATERIALS & EX	13333	0702155-IN	MID-AMERICAN RESEARCH CHEM	331.50	
458	60-830-530-8343	GENERAL PLANT MATERIALS & EX	13333	0702501-CM	MID-AMERICAN RESEARCH CHEM		46.25
459	60-830-530-8343	GENERAL PLANT MATERIALS & EX	14214	063020	NEU'S BLDG CTR ACCT 23009	84.52	
460	60-830-530-8343	GENERAL PLANT MATERIALS & EX	19805	269695	SUPERIOR CHEM SUPPLIES	146.24	
461	60-850-520-2300	HEALTH INSURANCE	07212	06232020	VLG GTOWN HLTH SEWER JULY	7,096.25	
462	60-850-520-2400	DENTAL INSURANCE	07192	06232020	VLG GTOWN DENTL SEWER JULY	590.00	
463	60-850-530-8517	TELEPHONE	21480	0379238418	U.S.CELLULAR ACCT 208905708	162.39	
464	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	04336	197215	DIAMOND BUS A/P CHECK STOCK	88.96	
465	60-850-530-8560	MISCELLANEOUS GENERAL EXPENS	20355	107056801070220	TIME WARNER ACCT	19.59	
466	60-110-150-1145	DUE FROM/TO GENERAL FUND			ACCOUNTS PAYABLE OFFSET		40,010.47
INTERFUND SUMMARY							
467	10-100-150-1600	DUE FROM/TO FACILTY FEE FD			ACCTS PAYABLE INTERFUND OFFS	8,840.00	
468	10-100-150-1800	DUE FROM/TO POLICE CANINE			ACCTS PAYABLE INTERFUND OFFS	499.91	
469	10-100-150-4000	DUE FROM/TO CAPITAL PROJ FUN			ACCTS PAYABLE INTERFUND OFFS	97,740.90	
470	10-100-150-4600	DUE FROM/TO TIF #6 FUND			ACCTS PAYABLE INTERFUND OFFS	2,062.25	
471	10-100-150-4700	DUE FROM/TO TIF #7 FUND			ACCTS PAYABLE INTERFUND OFFS	1,093.42	
472	10-100-150-4800	DUE FROM/TO TIF #8 FUND			ACCTS PAYABLE INTERFUND OFFS	56,721.59	

JOURNAL DATE: 07/20/10 ACCOUNTING PERIOD: 07

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
473	10-100-150-5000	DUE FROM/TO WATER UTILITY			ACCTS PAYABLE INTERFUND OFFS	23,365.76	
474	10-100-150-6000	DUE FROM/TO SEWER UTILITY			ACCTS PAYABLE INTERFUND OFFS	40,010.47	
475	10-100-110-1001	GENERAL CASH US BANK			ACCTS PAYABLE INTERFUND OFFS		230,334.30
					TOTALS:	799,547.39	799,547.39

Village of Germantown

Department Community Development

Planning & Zoning Services Division

Code Violations

As of July 15, 2020

Status (Open or Closed)	Code Violation Notice# or Citation#	Date Issued	Comply Date	Property Address	Property Owner(s)	Type of Violation	Property Owner Action(s)	Comment(s)	Village Staff Action(s)
OPEN	2018-09-02	9-20-18	10-1-18	W141 N1538 WOODED HILLS DRIVE	ANTHONY OKOSUN	EROSION CONTROL; YARD GRADE ADJUSTMENT W/O APPROVAL	ADDITIONAL YARD FILLING	EROSION CONTROL PERMIT ISSUED	INSPECTOR WORKING W/ OWNER & LANDSCAPER TO REMEDY DRAINAGE PROBLEM
CLOSED	2018-02-01	2-5-18	3-1-18	W218 N9743 HAPPY HOLLOW LANE	CHRIS DIENBERG	ILLEGAL STORAGE STRUCTURE		PREVIOUS TEMPORARY USE PERMIT EXPIRED & VARIANCE REQUEST DENIED BY BOZA AUGUST 2019; OWNER HAS BEEN ISSUED BUIULDING PERMITS FOR NEW ACCESSORY BUILDINGS TO REPLACE ILLEGAL STRUCTURE	CITATION ISSUED; ILLEGAL STRUCTURE REMOVED PRIOR TO TRIAL DATE; CITATION DISMISSED

VILLAGE OF GERMANTOWN - Capital Projects Fund 40		2020			Through July 10, 2020
Item Description	Allocated to Project	YTD Expendiuture	Balance Remaining	Project Complete	Budget Acct #
LAW ENFORCEMENT					
Lexipol - Accredidation Software (reserve)	55,249	52,549	2,700		40-521-570-8440
			0		
Radio Console Update Carry over from 2017	5,070	5,070	0		40-521-570-8460
FIRE PROTECTION					
Replace Ambulance #1756	283,881	0	283,881		40-522-570-8520
DPW ADM & ENGINEERING					
Sidewalk Program (reserve)	10,000		10,000		40-541-570-8901
Freistadt Maple Signalization	115,000		115,000		40-541-570-8909
Public Works Campus - Design	750,000	7,030	742,970		40-541-570-8880
Storm Drainage Improvements -	361,587	4,158	357,429		40-541-570-8892
MS4 Program Evaluation	86,419	8,895	77,524		40-541-570-8913
Drainage Issues - Flooding Mitigation	50,000	0	50,000		40-541-570-8902
HIGHWAY DEPARTMENT					
Tandem Axle Patrol Truck	203,500	0	203,500		40-542-570-8520
Single Axle Patrol 2019 #482	143,999	99,604	44,396		40-542-570-8520
Asphalt Patcher Hot Box	50,000	0	50,000		40-542-570-8530
Asphalt Paving (carry over 2019 $312,728)	1,812,728	10,207	1,802,521		40-542-570-8810
Asphalt Paving General Account	588,078	6,276	581,802		10-542-530-3505
RECREATION / SENIOR					
Park Shelters (carry over $658,786) (addl $200,000 from Impact when needed)	1,308,786	241,812	1,066,974		40-552-570-8310
Weidenbach Park Playground (replace 1994 structure)	20,000	0	20,000		40-552-570-8450
PARKS, BUILDINGS & GROUNDS, RECYCLING					
Village Hall Roof	175,000		175,000		40-519-570-8210
Library Roof	225,000		225,000		40-519-570-8251
Kinderberg Roof	35,000		35,000		40-519-570-8253
Trackless Mower	163,500		163,500		40-553-570-8450
Village Hall - Electric Sign	27,234		27,234		40-519-570-8200
Total Projects	6,470,031	435,601	**6,034,430**		

Cash On Hand	
Cash Balance - Pool	5,293,095
Cash Balance - TD Ameritrade	170,882
General Fund _ Asphalt Paving	588,078
Library Roof -	125,000
$$$ Available	**6,177,055**
Committed Funds -	
Retainage	101,041
$$$ Available for projects	6,076,014
Account Balance After Projects	41,584

Carryover

Village of Germantown

Department of Public Works and Finance Department

Revised: 7-15-2021

Development	Expiration Date	Dollar Amount	Issuing Bank	Renewability	Letter of Credit No
Ellaretee LLC (Dielecic)	5/29/2021	$253,500.00	AILCO Equipment Finance Group, Inc	Auto	10010
Wrenwood LLC (Neumann)	3/18/2021	$600,000.00	Johnson Bank	Auto	22882527829839
Prairie Glenn II	7/8/2021	$38,740.68	PARK BANK	Auto	8082017
Harvest Hills Subd.	8/1/2020	$150,000.00	Tri-City Bank	Auto	1668
Heritage Park North Subd.					Project Postponed
Goldendale Road Development, LLC	12/18/2021	$540,500.00	Tri-City Bank	Auto	1696
Collateralization of funds held at US Bank US Bank	12/1/2020	$5,000,000.00	Federal Home Loan Bank of Cincinnati		529986

Village of Germantown

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	08/01/21	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	Ethoplex LLC	Wireless Communication Tower	$20,000	Open	Hartford Fire Insurance Company	Robert L. Reynolds	One Hartford Plaza, Hartford, CT 06155		Bond#91BSBI B0321	Open

1 Enviro Safe for clean-up: Annually Renewing in Perpetuity
2 Patrick Brown - Wetland Delineation; SEWRPC Delineation Report submitted 9-10-18
3 Ethoplex LLC for clean-up: Annually Renewing in Perpetuity

SUMMARY OF VILLAGE CONTRACTS					**6/15/2020**	
Contract Expiration Date	Name of Company	Service or Product Provided	Type license?	Annual Cost of Contract	Department Negotiating/ Overseeing Contract	Additional Notes
8/15/20	TE Brennan Company	Property & liability insurance consulting	contract	5,000.00	Finance	
10/31/20	Waste Management	solid waste & recycling pickup	contract	1,000,000.00	DPW	
10/31/20	Aurora Healthcare	employee assistance program	contract	$51.60 per employee	Administration	
12/31/20	ProPhoenix Corporation	ProPhoenix annual main. & support	contract	11,319.50	Fire	
12/31/20	Traffic Analysis & Design Inc	Mequon Corridor Signalization Timing	Contract	$19,144	Engineering	Approved at VB 11/4/2019
12/31/20	Payne & Dolan	Road Improvement	contract	1,599,520.95	DPW	
12/31/20	Goschey Mechanical	Furnace / Air Conditioner Fire Station 2 and Bell Museum	Contract	37,000	DPW	
12/31/20	ProPhoenix Corporation	ProPhoenix annual main. & support	contract	34,964.62	Police	
12/31/20	Washington Co. Sheriff's Office	radio console maintenance	contract	4,479.30	Police	
12/31/20	General Communications	maintenance contract on AUX I/O's only	contract	7,866.00	Police	
12/31/20	Wachtell Tree Science & Service	EAB Activities	contract	15,000.00	Forestry	
12/31/20	Harris	MSI Maintenance	license	21,888.51	Finance	
12/31/20	Washington County Humane Society	Animal Control	contract	4,560.00	Police	
12/31/20	Vermont Systems	Rec Trac Maintenance	license	5,289.57	Park & Rec	
12/31/20	Johnson Controls	HVAC-Library	contract	2980/3069/3161	Buildings & Grounds	
12/31/2020	TAPCO	Preventative Maintenance for Controlled Intersections	Contract	2,550.00	Highway	
12/31/20	General Communications	Service on alarm functions on control stations	contract	$ 1,440.00	Highway/parks/building	
12/31/20	USA Fire Protection Inc	Fire Station 2-Fire Suppression Replacement	contract	$52,000	Public Works	
12/31/20	Integrity Roofing LLC	Roof Replacement	contract	$ 240,000	Public Works	
12/31/20	Payne & Dolan	Holy Hill Road Resurfacing	Contract	$ 421,940.00	Public Works	
1/29/21	AT&T	long distance	contract	varies	Finance	
2/1/21	AT&T	State of Wisconsin Centrex	contract	see pricing list	Finance	
4/1/21	State of Wisconsin Dept of Transportation	Salt Bid	contract	185,000.00	Director of Public Works	79 per ton
4/30/21	Carlson Engineering Software	software maintenance	contract	2,900.00	Engineering	
5/31/21	Emergency Services Marketing	I Am Responding	contract	810.00	Fire	
9/30/21	ITU-Absorb Tech	towels, floor mats, mop heads	contract	11,369.00	Buildings & Grounds	
12/31/21	Hydro Corp.	Commercial Backflow Inspection	contract	$1,200/month 2yr contract	Water Utility	
12/31/21	Clean Power	Janitorial Services(2 year/option 3rd yr)	contract	110,046.36	Buildings & Grounds	Year 2 = 112,247; Year 3 = Adj with CPI
2/27/22	Text My Gov	Commuication with Residents via Text	Contract	3,400	Clerk's Office	
10/1/22	GFC Leasing	copiers	lease	4,384.20	Library	
10/15/22	Xerox Corporation	Village Hall Copiers (3)	lease	$8,146 plus click charges	Clerk's Office	
10/30/22	Associated Appraisal Consultants	Assessment Services	contract	$85,000 per year	Administration	
12/31/2022	Ruekert & Mielke	GIS (1 Year 100% Upfront)	Contract	27,845.00	Sewer/Water/Engineering	
1/1/24	AXON	Body cameras	contract	29,567.25 year 1, 19,895.25 after	Police	
1/1/24	AXON	Squad Car Cameras	contract	$42,756 year 1, $18,576 after	Police	
Life of Copier	Gordon Flesh	Copier Service	Service Agreement	$26.00/month for each DPW Department	Public Works	