



United City of Yorkville

800 Game Farm Road

Yorkville, Illinois 60560

Telephone: 630-553-4350

www.yorkville.il.us

AGENDA ADMINISTRATION COMMITTEE MEETING

Wednesday, January 19, 2022

6:00 p.m.

City Hall Conference Room
800 Game Farm Road, Yorkville, IL

Citizen Comments:

Minutes for Correction/Approval: December 15, 2021

New Business:

1. ADM 2022-01 Budget Report for December 2021
2. ADM 2022-02 Treasurer's Report for December 2021
3. ADM 2022-03 Cash Statement for October 2021
4. ADM 2022-04 Website Report for December 2021
5. ADM 2022-05 Quarterly Vehicle Replacement Chart
6. ADM 2022-06 Utility Rates
7. ADM 2022-07 Audit RFP Results and Recommendation

Old Business:

Additional Business:

| 2019 – 2021 City Council Goals - Administration Committee | | |
|---|----------|--|
| Goal | Priority | Staff |
| “Staffing” | 1 | Bart Olson, Rob Fredrickson, James Jensen, Eric Dhuse, Tim Evans & Erin Willrett |
| “Municipal Building Needs and Planning” | 2 | Bart Olson, Rob Fredrickson, James Jensen, Eric Dhuse, Tim Evans & Erin Willrett |
| “Road to Better Roads Funding” | 3 | Bart Olson, Rob Fredrickson & Eric Dhuse |
| “Metra Extension” | 7 | Bart Olson, Rob Fredrickson, Eric Dhuse, Krysti Barksdale-Noble & Erin Willrett |
| “Automation and Technology” | 11 (tie) | Bart Olson & Erin Willrett |
| “Grant Opportunities and Planning” | 11 (tie) | Bart Olson, Erin Willrett & Tim Evans |
| “Revenue Growth” | 13 | Rob Fredrickson, Krysti Barksdale-Noble & Lynn Dubajic |
| “Special Events Amplification” | 14 (tie) | Erin Willrett & Tim Evans |
| “Public Relations and Outreach” | 16 | Bart Olson & Erin Willrett |

UNITED CITY OF YORKVILLE
WORKSHEET
ADMINISTRATION COMMITTEE
Wednesday, January 19, 2022
6:00 PM
CITY HALL CONFERENCE ROOM

CITIZEN COMMENTS:

MINUTES FOR CORRECTION/APPROVAL:

1. December 15, 2021

- ☐ Approved _____
- ☐ As presented
- ☐ With corrections

NEW BUSINESS:

1. ADM 2022-01 Budget Report for December 2021

- ☐ Informational Item
- ☐ Notes _____
- _____
- _____

2. ADM 2022-02 Treasurer's Report for December 2021

☐ Moved forward to CC _____

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

3. ADM 2022-03 Cash Statement for October 2021

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

4. ADM 2022-04 Website Report for December 2021

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

5. ADM 2022-05 Quarterly Vehicle Replacement Chart

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

6. ADM 2022-06 Utility Rates

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

7. ADM 2022-07 Audit RFP Results and Recommendation

☐ Approved by Committee _____

☐ Bring back to Committee _____

☐ Informational Item

☐ Notes _____

ADDITIONAL BUSINESS:



| Reviewed By: | |
|-----------------------|--------------------------|
| Legal | <input type="checkbox"/> |
| Finance | <input type="checkbox"/> |
| Engineer | <input type="checkbox"/> |
| City Administrator | <input type="checkbox"/> |
| Community Development | <input type="checkbox"/> |
| Purchasing | <input type="checkbox"/> |
| Police | <input type="checkbox"/> |
| Public Works | <input type="checkbox"/> |
| Parks and Recreation | <input type="checkbox"/> |

Agenda Item Number

Minutes

Tracking Number

Agenda Item Summary Memo

Title: Minutes of the Administration Committee – December 15, 2021

Meeting and Date: Administration Committee – January 19, 2022

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Committee Approval

Submitted by: Minute Taker

Name

Department

Agenda Item Notes:

**UNITED CITY OF YORKVILLE
ADMINISTRATION COMMITTEE MEETING
Wednesday, December 15, 2021 6:00pm
City Hall Council Chambers
800 Game Farm Road, Yorkville, IL**

Note: This meeting was held in accordance with Public Act 101-0640 and Gubernatorial Disaster Proclamation issued by Governor Pritzker pursuant to the powers vested in the Governor under the Illinois Emergency Management Agency Act. This allows remote attendance for this meeting to encourage social distancing due to the current Covid-19 pandemic.

Note: All attendees were in person.

Committee Members In Attendance:

Vice-Chairman Chris Funkhouser
Alderman Seaver Tarulis

Alderman Dan Transier
Alderman Craig Soling

Other City Officials In Attendance:

City Administrator Bart Olson
Assistant City Administrator Erin Willrett

Finance Director Rob Fredrickson

Others in Attendance: None

The meeting was called to order at 6:00pm by Vice-Chairman Chris Funkhouser and he announced those present.

Citizen Comments: None

Minutes for Correction/Approval: November 17, 2021
The minutes were approved as presented.

New Business:

1. ADM 2021-53 Budget Report for November 2021

Mr. Olson said sales tax is doing very well. Half of the ARPA Act federal funds from last year were received and the other half is expected in the summer. The funds will be considered during budget discussions with several eligible expenses for which the funds can be used.

2. ADM 2021-54 Treasurer's Report for November 2021

Finance Director Fredrickson gave the report which will move to the consent agenda:

| | |
|----------------------------|--------------|
| Beg. Fund Balance: | \$14,992,729 |
| YTD Revenues: | \$35,483,475 |
| YTD Expenses | \$20,417,472 |
| Proj. Ending Fund Balance: | \$30,058,732 |

3. ADM 2021-55 Cash Statement for September 2021

This is informational with cash balances and investment balances being reported.

4. ADM 2021-56 Website Report for November 2021

Ms. Willrett reported the views plateaued for holiday celebrations and garbage/leaf pickup. Holiday celebrations were also popular. The numbers were up from last year when many events were canceled due to the covid pandemic. The report shows people are viewing the website as well as social media outlets.

5. ADM 2021-57 Sales Tax Performance and Budget Projections

Mr. Olson said projections are a bit behind. Since sales tax have been up 30%, staff did not want to allow the funds to accrue for a year and reflect a large surplus at that time. There is 6 months of actual data plus projected data, on which some assumptions have been made. Mr. Olson commented on some of the various sales tax received. He estimates the city will finish the year with \$4.26 million in sales tax translating to an 18% increase over last year. He proposed anything over 18% be placed into citywide capital. December sales tax are expected to be up 23%.

Non-home rule sales tax which was created via referendum in 2012, was also reviewed. It was up 13% year over year and is projected to result in \$3.28 million or a 20% increase. Any funds over that amount are also proposed to be placed in citywide capital.

No formal budget amendment is being recommended and Mr. Olson asked the Council to agree that that any surplus as discussed, will be placed into the citywide capital fund on a monthly basis. If the amounts become too large between the two sales tax funds, it may be used for necessary equipment, roads, etc. Mr. Olson referred to the summary and said in the first 6 months this fiscal year, sales tax has been up 30% year over year.

Committee members asked when the new sales tax laws go into effect. Two of those dates were July 2020 and January 2021. Alderman Transier asked that updates be provided of overages being deposited into the Fund Balance. For December, over \$93,000 has been deposited. This item will be taken to the first January Council meeting.

6. ADM 2021-58 Minute Taker Review

Ms. Willrett said 2007 was the last time the minute taker compensation was reviewed and the salary has remained static since that time. Staff is recommending repeal of the resolution that covers the salary in order to more easily adjust wages. They recommend a flat rate of \$85 per meeting and a cancellation fee. Of 16 communities surveyed, only one used a contract employee, while most do minutes in-house. Aldermen were OK with repeal of the pay structure to make it more competitive. This moves to the open agenda.

Old Business: None

Additional Business: None

There was no further business and the meeting adjourned at 6:21pm.
Respectfully transcribed by Marlys Young, Minute Taker



| Reviewed By: | |
|-----------------------|-------------------------------------|
| Legal | <input type="checkbox"/> |
| Finance | <input checked="" type="checkbox"/> |
| Engineer | <input type="checkbox"/> |
| City Administrator | <input checked="" type="checkbox"/> |
| Community Development | <input type="checkbox"/> |
| Purchasing | <input type="checkbox"/> |
| Police | <input type="checkbox"/> |
| Public Works | <input type="checkbox"/> |
| Parks and Recreation | <input type="checkbox"/> |

Agenda Item Number

New Business #1

Tracking Number

ADM 2022-01

Agenda Item Summary Memo

Title: Budget Report for December 2021

Meeting and Date: Administration Committee – January 19, 2022

Synopsis: Monthly budget report and income statement.

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Informational

Council Action Requested: None

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| | | % of Fiscal Year | | | | | | | | | Year-to-Date | | FISCAL YEAR 2022 | |
|-----------------------|--------------------------------|------------------|---------|---------|-----------|--------------|------------|-------------|-------------|-----------|--------------|-------------|------------------|--|
| ACCOUNT NUMBER | DESCRIPTION | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Totals | BUDGET | % of Budget | | |
| | | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | | | | | |
| GENERAL FUND REVENUES | | | | | | | | | | | | | | |
| Taxes | | | | | | | | | | | | | | |
| 01-000-40-00-4000 | PROPERTY TAXES | 98,145 | 987,686 | 30,162 | 81,453 | 841,468 | 31,392 | 14,645 | - | 2,084,951 | 2,091,475 | 99.69% | | |
| 01-000-40-00-4010 | PROPERTY TAXES-POLICE PENSION | 62,631 | 630,291 | 19,248 | 51,979 | 536,982 | 20,033 | 9,346 | - | 1,330,510 | 1,334,771 | 99.68% | | |
| 01-000-40-00-4030 | MUNICIPAL SALES TAX | 258,698 | 389,717 | 353,904 | 409,710 | 401,970 | 363,298 | 356,893 | 384,134 | 2,918,325 | 3,582,508 | 81.46% | | |
| 01-000-40-00-4035 | NON-HOME RULE SALES TAX | 195,140 | 299,299 | 283,575 | 306,463 | 317,410 | 292,581 | 288,924 | 309,242 | 2,292,635 | 2,649,473 | 86.53% | | |
| 01-000-40-00-4040 | ELECTRIC UTILITY TAX | - | 154,821 | - | - | 194,606 | - | - | 214,742 | 564,169 | 715,000 | 78.90% | | |
| 01-000-40-00-4041 | NATURAL GAS UTILITY TAX | 28,081 | 22,730 | 18,762 | 15,322 | 16,927 | 15,429 | 14,711 | 31,673 | 163,633 | 270,000 | 60.60% | | |
| 01-000-40-00-4043 | EXCISE TAX | 17,210 | 17,577 | 16,333 | 16,969 | 17,463 | 17,979 | 16,829 | 16,912 | 137,273 | 209,000 | 65.68% | | |
| 01-000-40-00-4044 | TELEPHONE UTILITY TAX | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 5,560 | 8,340 | 66.66% | | |
| 01-000-40-00-4045 | CABLE FRANCHISE FEES | 66,083 | - | 7,870 | 66,926 | - | 7,316 | 66,594 | - | 214,789 | 300,000 | 71.60% | | |
| 01-000-40-00-4050 | HOTEL TAX | 3,764 | 22,511 | 5,647 | 7,909 | 7,683 | 27,812 | 6,412 | 4,888 | 86,627 | 80,000 | 108.28% | | |
| 01-000-40-00-4055 | VIDEO GAMING TAX | 19,200 | 19,886 | 19,246 | 19,914 | 18,711 | 19,377 | 18,046 | 21,576 | 155,956 | 140,000 | 111.40% | | |
| 01-000-40-00-4060 | AMUSEMENT TAX | 1,326 | 996 | 42,268 | 2,429 | 20,099 | 32,307 | 74,478 | 2,287 | 176,191 | 125,000 | 140.95% | | |
| 01-000-40-00-4065 | ADMISSIONS TAX | - | - | - | - | - | 148,662 | - | - | 148,662 | 145,000 | 102.53% | | |
| 01-000-40-00-4070 | BDD TAX - KENDALL MARKETPLACE | 24,419 | 38,802 | 36,147 | 40,129 | 44,783 | 34,852 | 33,510 | 35,235 | 287,877 | 379,950 | 75.77% | | |
| 01-000-40-00-4071 | BDD TAX - DOWNTOWN | 2,835 | 5,503 | 3,781 | 4,395 | 3,811 | 4,101 | 1,487 | 1,574 | 27,487 | 30,000 | 91.62% | | |
| 01-000-40-00-4072 | BDD TAX - COUNTRYSIDE | 2,307 | 2,772 | 2,834 | 3,053 | 3,340 | 6,073 | 5,944 | 4,880 | 31,203 | 12,000 | 260.03% | | |
| 01-000-40-00-4075 | AUTO RENTAL TAX | 1,273 | 1,477 | 1,506 | 1,325 | 1,827 | 1,765 | 1,569 | 1,352 | 12,094 | 16,500 | 73.30% | | |
| Intergovernmental | | | | | | | | | | | | | | |
| 01-000-41-00-4100 | STATE INCOME TAX | 320,085 | 280,842 | 251,940 | 141,468 | 149,398 | 271,492 | 155,634 | 164,786 | 1,735,646 | 2,336,774 | 74.28% | | |
| 01-000-41-00-4105 | LOCAL USE TAX | 49,471 | 63,245 | 57,461 | 52,889 | 60,281 | 56,138 | 59,258 | 70,542 | 469,284 | 937,660 | 50.05% | | |
| 01-000-41-00-4106 | CANNABIS EXCISE TAX | 2,179 | 2,529 | 2,229 | 1,989 | 2,366 | 2,814 | 2,463 | 2,483 | 19,053 | 19,596 | 97.23% | | |
| 01-000-41-00-4110 | ROAD & BRIDGE TAX | 3,175 | 26,433 | 874 | 1,887 | 21,034 | 1,007 | 461 | - | 54,872 | 54,975 | 99.81% | | |
| 01-000-41-00-4120 | PERSONAL PROPERTY TAX | 6,292 | - | 4,585 | 583 | - | 7,639 | - | 1,585 | 20,683 | 16,500 | 125.35% | | |
| 01-000-41-00-4160 | FEDERAL GRANTS | 200,000 | 5,682 | 7,516 | - | - | - | 4,796 | 1,713 | 219,707 | 15,275 | 1438.35% | | |
| 01-000-41-00-4168 | STATE GRANT - TRF SIGNAL MAINT | - | - | - | - | 12,329 | - | - | - | 12,329 | 20,000 | 61.65% | | |
| 01-000-41-00-4170 | STATE GRANTS | - | - | - | 18,060 | 18,060 | - | - | - | 36,120 | - | 0.00% | | |
| 01-000-41-00-4182 | MISC INTERGOVERNMENTAL | - | - | - | 674 | - | - | - | - | 674 | 1,000 | 67.35% | | |
| Licenses & Permits | | | | | | | | | | | | | | |
| 01-000-42-00-4200 | LIQUOR LICENSES | 1,250 | 804 | - | 3,010 | 600 | 1,000 | 200 | - | 6,864 | 65,000 | 10.56% | | |
| 01-000-42-00-4205 | OTHER LICENSES & PERMITS | 936 | 1,662 | 150 | 149 | - | 1,091 | - | 360 | 4,348 | 9,500 | 45.77% | | |
| 01-000-42-00-4210 | BUILDING PERMITS | 81,647 | 85,423 | 80,985 | 127,927 | 79,497 | 90,835 | 76,006 | 28,809 | 651,129 | 450,000 | 144.70% | | |
| Fines & Forfeits | | | | | | | | | | | | | | |
| 01-000-43-00-4310 | CIRCUIT COURT FINES | 2,743 | 1,825 | 4,994 | 3,824 | 5,190 | 2,384 | 3,948 | - | 24,907 | 35,000 | 71.16% | | |
| 01-000-43-00-4320 | ADMINISTRATIVE ADJUDICATION | 1,354 | 2,139 | 1,214 | 2,746 | 1,243 | 1,210 | 2,750 | 1,835 | 14,491 | 26,500 | 54.68% | | |
| 01-000-43-00-4323 | OFFENDER REGISTRATION FEES | 115 | - | - | 35 | 70 | 105 | 35 | - | 360 | 350 | 102.86% | | |
| 01-000-43-00-4325 | POLICE TOWS | 4,000 | 5,000 | 3,000 | 5,500 | 9,500 | 3,500 | 7,500 | 3,000 | 41,000 | 55,000 | 74.55% | | |
| Charges for Service | | | | | | | | | | | | | | |
| 01-000-44-00-4400 | GARBAGE SURCHARGE | 244 | 238,580 | 358 | 240,802 | 362 | 242,939 | 113 | 245,313 | 968,709 | 1,376,063 | 70.40% | | |
| 01-000-44-00-4405 | UB COLLECTION FEES | 13,327 | 12,756 | - | 16,871 | 17,252 | 27,080 | 15,771 | 14,627 | 117,684 | 165,000 | 71.32% | | |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | % of Budget |
|-------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | | |
| 01-000-44-00-4407 | LATE PENALTIES - GARBAGE | 11 | 4,587 | 18 | 5,083 | 6 | 4,636 | 6 | 4,433 | 18,780 | 21,000 | 89.43% |
| 01-000-44-00-4415 | ADMINISTRATIVE CHARGEBACK | 18,213 | 18,213 | 18,213 | 18,213 | 18,213 | 18,213 | 18,213 | 18,213 | 145,707 | 218,560 | 66.67% |
| 01-000-44-00-4474 | POLICE SPECIAL DETAIL | - | 240 | - | - | 2,213 | - | - | - | 2,453 | 500 | 490.50% |
| <i>Investment Earnings</i> | | | | | | | | | | | | |
| 01-000-45-00-4500 | INVESTMENT EARNINGS | 278 | 258 | 431 | 454 | 465 | 514 | 537 | 585 | 3,521 | 20,000 | 17.60% |
| 01-000-45-00-4550 | GAIN ON INVESTMENT | - | - | - | - | 3,649 | - | - | - | 3,649 | - | 0.00% |
| <i>Reimbursements</i> | | | | | | | | | | | | |
| 01-000-46-00-4604 | REIMB - ENGINEERING EXPENSES | - | - | - | - | - | - | - | - | - | 10,000 | 0.00% |
| 01-000-46-00-4680 | REIMB - LIABILITY INSURANCE | 2,051 | 2,269 | (4,367) | 1,056 | - | - | - | - | 1,009 | 15,000 | 6.73% |
| 01-000-46-00-4690 | REIMB - MISCELLANEOUS | 4,686 | 227 | 660 | 161 | 578 | 1,107 | 15,057 | 4,891 | 27,367 | 12,000 | 228.06% |
| <i>Miscellaneous</i> | | | | | | | | | | | | |
| 01-000-48-00-4820 | RENTAL INCOME | 500 | - | 760 | 500 | 630 | 500 | 500 | 500 | 3,890 | 7,000 | 55.57% |
| 01-000-48-00-4850 | MISCELLANEOUS INCOME | 3,873 | 18,135 | 3,000 | 3,050 | 3,002 | 3,954 | 3,000 | 3,000 | 41,014 | 88,000 | 46.61% |
| <i>Other Financing Uses</i> | | | | | | | | | | | | |
| 01-000-49-00-4916 | TRANSFER FROM CW MUNICIPAL BLDG | - | - | - | - | - | - | - | - | - | 35,000 | 0.00% |
| TOTAL REVENUES: GENERAL FUND | | 1,498,237 | 3,365,612 | 1,275,999 | 1,675,600 | 2,833,714 | 1,761,831 | 1,276,332 | 1,595,866 | 15,283,191 | 18,100,270 | 84.44% |

ADMINISTRATION EXPENDITURES

| | | | | | | | | | | | | |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | |
| 01-110-50-00-5001 | SALARIES - MAYOR | 825 | 825 | 825 | 825 | 825 | 825 | 825 | 825 | 6,600 | 10,000 | 66.00% |
| 01-110-50-00-5002 | SALARIES - LIQUOR COMM | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 667 | 1,000 | 66.67% |
| 01-110-50-00-5005 | SALARIES - ALDERMAN | 3,900 | 4,400 | 3,800 | 3,900 | 4,000 | 3,900 | 3,400 | 3,900 | 31,200 | 48,000 | 65.00% |
| 01-110-50-00-5010 | SALARIES - ADMINISTRATION | 43,952 | 40,852 | 49,900 | 29,487 | 33,032 | 45,344 | 31,762 | 34,024 | 308,354 | 567,473 | 54.34% |
| 01-110-50-00-5015 | PART-TIME SALARIES | - | - | - | - | 1,029 | 1,488 | 684 | 324 | 3,525 | - | 0.00% |
| <i>Benefits</i> | | | | | | | | | | | | |
| 01-110-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 4,891 | 4,555 | 3,812 | 3,284 | 3,670 | 5,054 | 3,545 | 3,797 | 32,609 | 59,061 | 55.21% |
| 01-110-52-00-5214 | FICA CONTRIBUTION | 3,634 | 3,468 | 2,925 | 2,584 | 2,936 | 2,658 | 1,944 | 2,128 | 22,275 | 44,356 | 50.22% |
| 01-110-52-00-5216 | GROUP HEALTH INSURANCE | 14,193 | 11,171 | 4,995 | 108 | 2,781 | 3,633 | 3,375 | 3,222 | 43,478 | 88,445 | 49.16% |
| 01-110-52-00-5222 | GROUP LIFE INSURANCE | (110) | 285 | (51) | 204 | (51) | 36 | 41 | 41 | 395 | 687 | 57.55% |
| 01-110-52-00-5223 | GROUP DENTAL INSURANCE | - | 1,496 | 499 | 238 | 412 | 480 | 480 | 480 | 4,084 | 7,454 | 54.78% |
| 01-110-52-00-5224 | VISION INSURANCE | 94 | 94 | - | 205 | - | 62 | 72 | 72 | 599 | 1,130 | 52.97% |
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 01-110-54-00-5412 | TRAINING & CONFERENCES | - | - | 429 | 930 | - | 50 | 50 | 35 | 1,494 | 17,000 | 8.79% |
| 01-110-54-00-5424 | COMPUTER REPLACEMENT CHRGBCK | - | - | - | - | - | - | - | - | - | 3,336 | 0.00% |
| 01-110-54-00-5415 | TRAVEL & LODGING | - | - | - | 2,091 | 48 | (412) | - | - | 1,727 | 10,000 | 17.27% |
| 01-110-54-00-5426 | PUBLISHING & ADVERTISING | - | - | 170 | - | - | - | 107 | 194 | 472 | 5,000 | 9.43% |
| 01-110-54-00-5430 | PRINTING & DUPLICATION | - | 84 | 80 | 67 | 53 | 78 | 64 | 4,661 | 5,087 | 3,250 | 156.51% |
| 01-110-54-00-5440 | TELECOMMUNICATIONS | - | 3,008 | 2,476 | 4,502 | 300 | 4,976 | 299 | - | 15,560 | 22,300 | 69.78% |
| 01-110-54-00-5448 | FILING FEES | - | - | - | - | - | - | - | - | - | 500 | 0.00% |
| 01-110-54-00-5451 | CODIFICATION | - | 1,242 | - | - | - | 50 | 966 | - | 2,258 | 10,000 | 22.58% |
| 01-110-54-00-5452 | POSTAGE & SHIPPING | 7 | 15 | 1 | 31 | 19 | 10 | 22 | 18 | 124 | 3,000 | 4.12% |
| 01-110-54-00-5460 | DUES & SUBSCRIPTIONS | 7,634 | 225 | 257 | 100 | 588 | 897 | 1,951 | - | 11,651 | 22,000 | 52.96% |
| 01-110-54-00-5462 | PROFESSIONAL SERVICES | 202 | 519 | 498 | 1,413 | 322 | 393 | 617 | 1,167 | 5,132 | 12,000 | 42.77% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| % of Fiscal Year | | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Year-to-Date | FISCAL YEAR 2022 | |
|------------------------------------|-------------------------|--------|---------|---------|-----------|--------------|------------|-------------|-------------|--------------|------------------|-------------|
| ACCOUNT NUMBER | DESCRIPTION | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | Totals | BUDGET | % of Budget |
| 01-110-54-00-5480 | UTILITIES | - | 827 | 6,214 | 5,808 | 6,584 | 7,851 | 2,598 | 4,656 | 34,538 | 33,708 | 102.46% |
| 01-110-54-00-5485 | RENTAL & LEASE PURCHASE | 338 | 226 | 226 | 226 | 226 | 308 | 226 | 112 | 1,888 | 3,000 | 62.92% |
| 01-110-54-00-5488 | OFFICE CLEANING | - | 1,046 | 1,058 | 1,091 | 1,091 | - | 2,182 | 1,091 | 7,557 | 13,743 | 54.99% |
| Supplies | | | | | | | | | | | | |
| 01-110-56-00-5610 | OFFICE SUPPLIES | 507 | 310 | 1,607 | 1,091 | 267 | 616 | 827 | 1,256 | 6,481 | 10,000 | 64.81% |
| TOTAL EXPENDITURES: ADMINISTRATION | | 80,151 | 74,732 | 79,802 | 58,269 | 58,214 | 78,380 | 56,121 | 62,086 | 547,753 | 996,443 | 54.97% |

FINANCE EXPENDITURES

| | | | | | | | | | | | | |
|------------------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | |
| 01-120-50-00-5010 | SALARIES & WAGES | 24,238 | 28,680 | 26,881 | 24,193 | 23,206 | 35,559 | 23,373 | 24,522 | 210,651 | 326,735 | 64.47% |
| <i>Benefits</i> | | | | | | | | | | | | |
| 01-120-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 2,709 | 3,203 | 3,003 | 2,704 | 2,578 | 3,984 | 2,613 | 2,741 | 23,537 | 34,006 | 69.21% |
| 01-120-52-00-5214 | FICA CONTRIBUTION | 1,824 | 2,164 | 2,026 | 1,820 | 1,733 | 2,700 | 1,572 | 1,129 | 14,967 | 23,676 | 63.22% |
| 01-120-52-00-5216 | GROUP HEALTH INSURANCE | 3,429 | 7,104 | 3,199 | 2,952 | 2,511 | 3,952 | 2,891 | 2,752 | 28,791 | 48,081 | 59.88% |
| 01-120-52-00-5222 | GROUP LIFE INSURANCE | - | 53 | - | 93 | - | 31 | 31 | 31 | 239 | 361 | 66.07% |
| 01-120-52-00-5223 | DENTAL INSURANCE | - | 1,033 | 344 | 344 | 344 | 344 | 344 | 344 | 3,099 | 4,132 | 75.01% |
| 01-120-52-00-5224 | VISION INSURANCE | 39 | 65 | - | 156 | - | 52 | 52 | 52 | 416 | 624 | 66.65% |
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 01-120-54-00-5412 | TRAINING & CONFERENCES | - | - | - | - | - | - | - | - | - | 3,500 | 0.00% |
| 01-120-54-00-5414 | AUDITING SERVICES | - | 15,000 | - | - | - | 15,200 | 5,700 | - | 35,900 | 35,900 | 100.00% |
| 01-120-54-00-5415 | TRAVEL & LODGING | - | - | - | - | - | - | - | - | - | 600 | 0.00% |
| 01-120-54-00-5424 | COMPUTER REPLACEMENT CHARGEBACK | - | - | - | - | - | - | - | - | - | 1,895 | 0.00% |
| 01-120-54-00-5430 | PRINTING & DUPLICATING | - | 388 | 106 | 457 | 18 | 386 | 57 | 110 | 1,523 | 3,500 | 43.51% |
| 01-120-54-00-5440 | TELECOMMUNICATIONS | - | 170 | 170 | 170 | 170 | 327 | 170 | 170 | 1,347 | 1,980 | 68.04% |
| 01-120-54-00-5452 | POSTAGE & SHIPPING | 55 | 75 | 72 | 121 | 107 | 84 | 73 | 66 | 653 | 1,200 | 54.43% |
| 01-120-54-00-5460 | DUES & SUBSCRIPTIONS | 90 | - | - | - | - | - | - | - | 90 | 1,500 | 6.00% |
| 01-120-54-00-5462 | PROFESSIONAL SERVICES | 3,975 | 3,271 | 3,222 | 3,426 | 3,156 | 12,314 | 4,389 | 2,214 | 35,968 | 65,000 | 55.33% |
| 01-120-54-00-5485 | RENTAL & LEASE PURCHASE | 259 | 113 | 113 | 387 | 113 | 113 | 275 | 37 | 1,411 | 2,200 | 64.12% |
| <i>Supplies</i> | | | | | | | | | | | | |
| 01-120-56-00-5610 | OFFICE SUPPLIES | - | 89 | - | 138 | - | 132 | 623 | 356 | 1,337 | 2,500 | 53.48% |
| TOTAL EXPENDITURES: FINANCE | | 36,618 | 61,408 | 39,137 | 36,963 | 33,937 | 75,177 | 42,163 | 34,526 | 359,928 | 557,390 | 64.57% |

POLICE EXPENDITURES

| | | | | | | | | | | | | |
|-----------------------------|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|--------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | |
| 01-210-50-00-5008 | SALARIES - POLICE OFFICERS | 161,377 | 158,933 | 155,605 | 158,184 | 156,531 | 227,544 | 153,648 | 143,296 | 1,315,118 | 1,975,199 | 66.58% |
| 01-210-50-00-5011 | SALARIES - COMMAND STAFF | 31,168 | 34,341 | 33,560 | 30,848 | 29,578 | 55,868 | 29,578 | 47,094 | 292,035 | 525,732 | 55.55% |
| 01-210-50-00-5012 | SALARIES - SERGEANTS | 41,497 | 47,475 | 40,740 | 39,750 | 45,238 | 59,625 | 44,040 | 42,069 | 360,433 | 559,921 | 64.37% |
| 01-210-50-00-5013 | SALARIES - POLICE CLERKS | 12,953 | 12,953 | 15,431 | 19,237 | 9,214 | 17,923 | 11,980 | 11,980 | 111,671 | 182,926 | 61.05% |
| 01-210-50-00-5014 | SALARIES - CROSSING GUARD | 3,278 | 707 | - | - | 1,667 | 4,103 | 3,452 | 2,843 | 16,048 | 30,000 | 53.49% |
| 01-210-50-00-5015 | PART-TIME SALARIES | 2,089 | 4,040 | 5,559 | 3,949 | 5,467 | 7,056 | 3,910 | 4,426 | 36,496 | 70,000 | 52.14% |
| 01-210-50-00-5020 | OVERTIME | 7,579 | 8,545 | 11,965 | 4,066 | 10,650 | 3,595 | 1,810 | 8,594 | 56,803 | 111,000 | 51.17% |
| <i>Benefits</i> | | | | | | | | | | | | |
| 01-210-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 1,439 | 1,439 | 1,714 | 2,137 | 1,024 | 1,991 | 1,331 | 1,342 | 12,418 | 19,039 | 65.22% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 | |
|-----------------------------------|---------------------------------|------------------|------------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|------------------|---------------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | BUDGET | % of Budget |
| 01-210-52-00-5213 | EMPLOYER CONTRI - POL PEN | 62,631 | 630,291 | 19,248 | 51,979 | 536,982 | 20,033 | 9,346 | 4,261 | 1,334,771 | 1,334,771 | 100.00% |
| 01-210-52-00-5214 | FICA CONTRIBUTION | 19,323 | 19,850 | 19,502 | 19,054 | 19,043 | 28,257 | 18,145 | 18,705 | 161,879 | 257,542 | 62.86% |
| 01-210-52-00-5216 | GROUP HEALTH INSURANCE | 85,493 | 92,725 | 50,282 | 51,590 | 42,545 | 43,575 | 40,528 | 38,354 | 445,091 | 572,407 | 77.76% |
| 01-210-52-00-5222 | GROUP LIFE INSURANCE | (100) | 688 | (100) | 1,321 | (100) | 355 | 346 | 355 | 2,765 | 4,269 | 64.78% |
| 01-210-52-00-5223 | DENTAL INSURANCE | - | 9,852 | 3,467 | 3,345 | 3,345 | 3,308 | 3,491 | 3,394 | 30,203 | 39,409 | 76.64% |
| 01-210-52-00-5224 | VISION INSURANCE | 505 | 505 | - | 1,484 | - | 493 | 486 | 493 | 3,966 | 5,987 | 66.24% |
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 01-210-54-00-5410 | TUITION REIMBURSEMENT | - | - | - | 2,412 | 1,206 | 3,216 | 1,206 | 1,206 | 9,246 | 13,350 | 69.26% |
| 01-210-54-00-5411 | POLICE COMMISSION | - | - | 310 | - | 155 | - | 605 | 1,045 | 2,115 | 5,780 | 36.59% |
| 01-210-54-00-5412 | TRAINING & CONFERENCES | - | 6,250 | (5,335) | 1,394 | 125 | 1,048 | 533 | 848 | 4,863 | 24,500 | 19.85% |
| 01-210-54-00-5415 | TRAVEL & LODGING | - | 292 | 597 | - | 168 | 70 | 169 | 100 | 1,396 | 10,000 | 13.96% |
| 01-210-54-00-5422 | VEHICLE & EQUIPMENT CHARGEBACK | 7,644 | 7,644 | 7,644 | 7,644 | 7,644 | 7,644 | 7,644 | 7,644 | 61,155 | 91,732 | 66.67% |
| 01-210-54-00-5424 | COMPUTER REPLACEMENT CHARGEBACK | - | - | - | - | - | - | - | - | - | 3,336 | 0.00% |
| 01-210-54-00-5430 | PRINTING & DUPLICATING | - | 78 | 71 | 55 | 131 | 234 | 96 | 276 | 942 | 5,000 | 18.83% |
| 01-210-54-00-5440 | TELECOMMUNICATIONS | - | 1,851 | 3,436 | 5,174 | 1,979 | 4,890 | 2,137 | 4,819 | 24,287 | 43,500 | 55.83% |
| 01-210-54-00-5452 | POSTAGE & SHIPPING | 25 | 52 | 54 | - | 57 | 49 | 94 | 73 | 405 | 1,200 | 33.71% |
| 01-210-54-00-5460 | DUES & SUBSCRIPTIONS | 5,750 | 4,000 | 5,126 | 126 | 6 | 6 | 155 | 327 | 15,496 | 10,700 | 144.82% |
| 01-210-54-00-5462 | PROFESSIONAL SERVICES | 600 | 5,000 | 485 | 905 | 1,469 | 45 | 974 | 3,002 | 12,480 | 39,950 | 31.24% |
| 01-210-54-00-5467 | ADJUDICATION SERVICES | - | 700 | 271 | 1,300 | 625 | - | 1,100 | 3,675 | 7,671 | 20,750 | 36.97% |
| 01-210-54-00-5469 | NEW WORLD LIVE SCAN | - | - | - | - | - | - | - | - | - | 2,000 | 0.00% |
| 01-210-54-00-5472 | KENDALL CO. JUV PROBATION | - | - | - | - | - | - | - | - | - | 4,600 | 0.00% |
| 01-210-54-00-5485 | RENTAL & LEASE PURCHASE | 524 | 411 | 411 | 299 | 411 | 411 | 411 | 112 | 2,992 | 5,600 | 53.43% |
| 01-210-54-00-5488 | OFFICE CLEANING | - | 1,046 | 1,058 | 1,091 | 1,091 | - | 2,182 | 1,091 | 7,557 | 13,806 | 54.74% |
| 01-210-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | - | - | 1,690 | 5,533 | 1,731 | 4,229 | 2,813 | 1,972 | 17,968 | 60,000 | 29.95% |
| <i>Supplies</i> | | | | | | | | | | | | |
| 01-210-56-00-5600 | WEARING APPAREL | - | - | - | 352 | 647 | 1,177 | 1,398 | 2,376 | 5,950 | 15,000 | 39.67% |
| 01-210-56-00-5610 | OFFICE SUPPLIES | - | 65 | 35 | - | 348 | 252 | 606 | 305 | 1,610 | 4,500 | 35.78% |
| 01-210-56-00-5620 | OPERATING SUPPLIES | - | 225 | 20 | 253 | 45 | 292 | 411 | 6,080 | 7,325 | 16,500 | 44.39% |
| 01-210-56-00-5650 | COMMUNITY SERVICES | - | 30 | - | 436 | 209 | 74 | - | 87 | 835 | 3,000 | 27.84% |
| 01-210-56-00-5690 | BALLISTIC VESTS | - | - | - | - | - | - | - | - | - | 4,550 | 0.00% |
| 01-210-56-00-5695 | GASOLINE | - | 5,094 | 4,736 | 4,941 | 5,514 | 5,618 | 5,220 | 6,147 | 37,270 | 62,348 | 59.78% |
| 01-210-56-00-5696 | AMMUNITION | - | - | - | - | - | - | 10 | - | 10 | 9,000 | 0.11% |
| TOTAL EXPENDITURES: POLICE | | 443,774 | 1,055,082 | 377,582 | 418,858 | 884,745 | 502,980 | 349,853 | 368,391 | 4,401,267 | 6,158,904 | 71.46% |

COMMUNITY DEVELOPMENT EXPENDITURES

| | | | | | | | | | | | | |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | |
| 01-220-50-00-5010 | SALARIES & WAGES | 40,628 | 47,667 | 47,718 | 40,990 | 41,569 | 62,812 | 42,744 | 46,247 | 370,376 | 561,611 | 65.95% |
| <i>Benefits</i> | | | | | | | | | | | | |
| 01-220-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 4,547 | 5,329 | 5,335 | 4,587 | 4,618 | 7,045 | 4,782 | 5,188 | 41,432 | 58,451 | 70.88% |
| 01-220-52-00-5214 | FICA CONTRIBUTION | 3,014 | 3,552 | 3,556 | 3,042 | 3,063 | 4,709 | 3,176 | 3,462 | 27,574 | 41,374 | 66.65% |
| 01-220-52-00-5216 | GROUP HEALTH INSURANCE | 12,767 | 12,912 | 6,749 | 7,512 | 4,243 | 6,000 | 6,042 | 4,637 | 60,863 | 85,991 | 70.78% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| % of Fiscal Year | | | | | | | | | | FISCAL YEAR 2022 | | |
|--------------------------------------|------------------------------|--------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|---------|-------------|
| ACCOUNT NUMBER | DESCRIPTION | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | Year-to-Date Totals | BUDGET | % of Budget |
| 01-220-52-00-5222 | GROUP LIFE INSURANCE | - | - | - | 166 | - | 55 | 60 | 64 | 346 | 707 | 48.90% |
| 01-220-52-00-5223 | DENTAL INSURANCE | - | 1,699 | 566 | 566 | 566 | 585 | 604 | 604 | 5,191 | 7,034 | 73.80% |
| 01-220-52-00-5224 | VISION INSURANCE | 90 | 90 | - | 270 | - | 90 | 93 | 97 | 731 | 1,115 | 65.52% |
| Contractual Services | | | | | | | | | | | | |
| 01-220-54-00-5412 | TRAINING & CONFERENCES | 350 | 41 | 365 | - | - | 195 | (195) | - | 756 | 7,300 | 10.36% |
| 01-220-54-00-5415 | TRAVEL & LODGING | - | - | - | - | 15 | - | - | - | 15 | 6,500 | 0.23% |
| 01-220-54-00-5422 | VEHICLE EQUIPMENT CHARGEBACK | - | - | - | - | - | - | - | - | - | 31,000 | 0.00% |
| 01-220-54-00-5426 | PUBLISHING & ADVERTISING | - | - | 715 | - | - | - | 1,450 | - | 2,165 | 2,500 | 86.59% |
| 01-220-54-00-5430 | PRINTING & DUPLICATING | - | 49 | 63 | 45 | 70 | 48 | 64 | 448 | 788 | 1,500 | 52.54% |
| 01-220-54-00-5440 | TELECOMMUNICATIONS | - | 98 | 267 | 267 | 267 | 267 | 323 | 299 | 1,788 | 4,000 | 44.71% |
| 01-220-54-00-5452 | POSTAGE & SHIPPING | 2 | 9 | 8 | 11 | 13 | 14 | 8 | 6 | 71 | 500 | 14.23% |
| 01-220-54-00-5459 | INSPECTIONS | - | - | 18,440 | 20,080 | 15,040 | - | 16,360 | 28,760 | 98,680 | 70,000 | 140.97% |
| 01-220-54-00-5460 | DUES & SUBSCRIPTIONS | - | - | 256 | 839 | - | - | - | 145 | 1,239 | 2,750 | 45.06% |
| 01-220-54-00-5462 | PROFESSIONAL SERVICES | 5,250 | 628 | 4,883 | 1,536 | 3,752 | 2,892 | 645 | 6,068 | 25,654 | 89,280 | 28.73% |
| 01-220-54-00-5485 | RENTAL & LEASE PURCHASE | 189 | 189 | 189 | 189 | 189 | 189 | 189 | - | 1,324 | 3,150 | 42.02% |
| 01-220-54-00-5490 | VEHICLE MAINTENANCE SERVICES | - | 396 | - | 218 | - | - | - | - | 614 | 4,500 | 13.64% |
| Supplies | | | | | | | | | | | | |
| 01-220-56-00-5610 | OFFICE SUPPLIES | - | - | 66 | - | 151 | 184 | 119 | 10 | 530 | 1,500 | 35.36% |
| 01-220-56-00-5620 | OPERATING SUPPLIES | - | 38 | 686 | 201 | 76 | 213 | 148 | 1,660 | 3,020 | 5,000 | 60.40% |
| 01-220-56-00-5695 | GASOLINE | - | 373 | 280 | 350 | 428 | 323 | 359 | 385 | 2,498 | 4,752 | 52.57% |
| TOTAL EXPENDITURES: COMMUNITY DEVELP | | 66,838 | 73,071 | 90,142 | 80,870 | 74,061 | 85,621 | 76,971 | 98,081 | 645,655 | 990,515 | 65.18% |

PUBLIC WORKS - STREET OPERATIONS EXPENDITURES

| | | | | | | | | | | | | |
|-----------------------------|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | |
| 01-410-50-00-5010 | SALARIES & WAGES | 34,292 | 36,287 | 36,921 | 34,063 | 34,506 | 52,422 | 34,727 | 36,142 | 299,360 | 560,857 | 53.38% |
| 01-410-50-00-5015 | PART-TIME SALARIES | - | 1,278 | 1,632 | 960 | - | - | - | - | 3,870 | 13,440 | 28.79% |
| 01-410-50-00-5020 | OVERTIME | 213 | - | 111 | 208 | 392 | 789 | 325 | - | 2,039 | 22,500 | 9.06% |
| <i>Benefits</i> | | | | | | | | | | | | |
| 01-410-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 3,834 | 4,031 | 4,114 | 3,808 | 3,877 | 5,912 | 3,894 | 4,015 | 33,485 | 60,715 | 55.15% |
| 01-410-52-00-5214 | FICA CONTRIBUTION | 2,532 | 2,668 | 2,723 | 2,511 | 2,559 | 3,947 | 2,570 | 2,652 | 22,162 | 43,565 | 50.87% |
| 01-410-52-00-5216 | GROUP HEALTH INSURANCE | 17,948 | 18,818 | 9,005 | 9,062 | 8,280 | 10,099 | 8,968 | 8,667 | 90,848 | 156,120 | 58.19% |
| 01-410-52-00-5222 | GROUP LIFE INSURANCE | (145) | 372 | (145) | 511 | (145) | 74 | 79 | 74 | 676 | 941 | 71.83% |
| 01-410-52-00-5223 | DENTAL INSURANCE | - | 1,844 | 705 | 660 | 660 | 678 | 660 | 660 | 5,866 | 10,663 | 55.01% |
| 01-410-52-00-5224 | VISION INSURANCE | 96 | 96 | - | 287 | - | 96 | 99 | 96 | 769 | 1,576 | 48.81% |
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 01-410-54-00-5412 | TRAINING & CONFERENCES | - | - | - | - | - | - | - | - | - | 6,000 | 0.00% |
| 01-410-54-00-5415 | TRAVEL & LODGING | - | - | - | - | - | - | - | - | - | 3,000 | 0.00% |
| 01-410-54-00-5422 | VEHICLE EQUIPMENT CHARGEBACK | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 66,667 | 100,000 | 66.67% |
| 01-410-54-00-5435 | TRAFFIC SIGNAL MAINTENANCE | - | 410 | 237 | 66 | 3,480 | 511 | 492 | 3,574 | 8,769 | 30,000 | 29.23% |
| 01-410-54-00-5440 | TELECOMMUNICATIONS | - | 310 | 310 | 376 | 310 | 336 | 315 | 871 | 2,828 | 7,600 | 37.21% |
| 01-410-54-00-5455 | MOSQUITO CONTROL | - | - | - | - | - | - | - | - | - | 6,615 | 0.00% |
| 01-410-54-00-5458 | TREE & STUMP MAINTENANCE | - | - | 4,750 | - | - | 5,400 | - | - | 10,150 | 15,000 | 67.67% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | |
|---|------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | % of Budget | |
| 01-410-54-00-5462 | PROFESSIONAL SERVICES | 367 | 372 | 60 | 981 | 368 | 370 | 1,041 | 5,057 | 8,616 | 9,225 | 93.39% |
| 01-410-54-00-5483 | JULIE SERVICES | - | - | - | 1,645 | - | 1,645 | - | - | 3,290 | 4,500 | 73.11% |
| 01-410-54-00-5485 | RENTAL & LEASE PURCHASE | 69 | 274 | 213 | 159 | 185 | 396 | 599 | 347 | 2,240 | 6,000 | 37.34% |
| 01-410-54-00-5488 | OFFICE CLEANING | - | 103 | 105 | 108 | 108 | - | 215 | 108 | 745 | 1,329 | 56.09% |
| 01-410-54-00-5490 | VEHICLE MAINTENANCE SERVICES | - | - | 4,743 | 4,133 | 2,634 | 4,284 | 15,020 | 10,874 | 41,689 | 65,000 | 64.14% |
| <i>Supplies</i> | | | | | | | | | | | | |
| 01-410-56-00-5600 | WEARING APPAREL | - | 35 | 128 | 52 | 386 | - | - | 451 | 1,052 | 5,000 | 21.05% |
| 01-410-56-00-5620 | OPERATING SUPPLIES | - | 320 | 454 | 1,237 | 689 | 478 | 858 | 3,662 | 7,697 | 22,000 | 34.99% |
| 01-410-56-00-5628 | VEHICLE MAINTENANCE SUPPLIES | 600 | 43 | 866 | 1,441 | 1,368 | 2,567 | 4,227 | 4,899 | 16,012 | 30,000 | 53.37% |
| 01-410-56-00-5630 | SMALL TOOLS & EQUIPMENT | - | 471 | 21 | 281 | 210 | - | 194 | 249 | 1,426 | 21,500 | 6.63% |
| 01-410-56-00-5640 | REPAIR & MAINTENANCE | - | 942 | 809 | 355 | 45 | 1,211 | 4,760 | - | 8,123 | 25,000 | 32.49% |
| 01-410-56-00-5665 | JULIE SUPPLIES | - | - | - | - | - | - | - | 650 | 650 | 1,200 | 54.17% |
| 01-410-56-00-5695 | GASOLINE | - | 285 | 475 | 3,870 | 1,076 | 986 | 2,394 | 1,911 | 10,996 | 25,680 | 42.82% |
| TOTAL EXP: PUBLIC WORKS - STREET OPS | | 68,139 | 77,291 | 76,570 | 75,106 | 69,323 | 100,533 | 89,770 | 93,293 | 650,026 | 1,255,026 | 51.79% |

PW - HEALTH & SANITATION EXPENDITURES

| | | | | | | | | | | | | |
|--|----------------------------|----------|------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|---------------|
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 01-540-54-00-5441 | GARBAGE SRVCS - SR SUBSIDY | - | - | 3,517 | 3,550 | 3,610 | 3,602 | 3,589 | 3,588 | 21,456 | 44,588 | 48.12% |
| 01-540-54-00-5442 | GARBAGE SERVICES | - | - | 117,910 | 116,674 | 115,511 | 117,340 | 118,656 | 119,217 | 705,307 | 1,340,671 | 52.61% |
| 01-540-54-00-5443 | LEAF PICKUP | - | 600 | - | - | - | - | - | - | 600 | 9,000 | 6.67% |
| TOTAL EXPENDITURES: HEALTH & SANITATION | | - | 600 | 121,427 | 120,223 | 119,121 | 120,942 | 122,244 | 122,805 | 727,363 | 1,394,259 | 52.17% |

ADMINISTRATIVE SERVICES EXPENDITURES

| | | | | | | | | | | | | |
|-----------------------------|-------------------------------|---------|--------|---------|--------|---------|--------|--------|---------|---------|---------|---------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | |
| 01-640-50-00-5092 | POLICE SPECIAL DETAIL WAGES | - | 240 | - | - | 2,213 | - | - | - | 2,453 | 500 | 490.50% |
| <i>Benefits</i> | | | | | | | | | | | | |
| 01-640-52-00-5230 | UNEMPLOYMENT INSURANCE | - | - | 5,851 | - | - | - | - | - | 5,851 | 16,500 | 35.46% |
| 01-640-52-00-5231 | LIABILITY INSURANCE | 81,864 | 26,432 | 26,432 | 26,432 | 41,844 | 26,419 | 14,236 | 13,822 | 257,481 | 346,323 | 74.35% |
| 01-640-52-00-5240 | RETIRES - GROUP HEALTH INS | 13,890 | 22,095 | (2,426) | 7,298 | (2,471) | 835 | 3,103 | (1,696) | 40,628 | 44,302 | 91.71% |
| 01-640-52-00-5241 | RETIRES - DENTAL INSURANCE | (1,036) | 3,347 | (40) | 506 | 83 | 88 | 98 | (50) | 2,997 | 333 | 900.02% |
| 01-640-52-00-5242 | RETIRES - VISION INSURANCE | 32 | 84 | (236) | 506 | (289) | (32) | 0 | (25) | 40 | 62 | 64.37% |
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 01-640-54-00-5418 | PURCHASING SERVICES | - | - | 36 | - | - | 4,025 | - | - | 4,061 | 62,437 | 6.50% |
| 01-640-54-00-5423 | IDOR ADMINISTRATION FEE | 3,623 | 5,541 | 5,213 | 5,652 | 5,914 | 5,406 | 5,260 | 5,577 | 42,187 | 49,556 | 85.13% |
| 01-640-54-00-5424 | COMPUTER REPLACEMENT CHRGBACK | - | - | - | - | - | - | - | - | - | 1,895 | 0.00% |
| 01-640-54-00-5427 | GC HOUSING RENTAL ASSISTANCE | 1,658 | 829 | 829 | 829 | - | 1,658 | 829 | 829 | 7,461 | 10,114 | 73.77% |
| 01-640-54-00-5428 | UTILITY TAX REBATE | - | - | - | - | - | - | - | - | - | 8,000 | 0.00% |
| 01-640-54-00-5432 | FACILITY MANAGEMENT SERVICES | - | - | - | - | - | 15,261 | - | - | 15,261 | - | 0.00% |
| 01-640-54-00-5439 | AMUSEMENT TAX REBATE | - | - | 996 | 1,836 | 2,415 | 1,540 | 1,187 | 2,334 | 10,308 | 12,000 | 85.90% |
| 01-640-54-00-5449 | KENCOM | - | 13,693 | 1,170 | 1,170 | 1,164 | - | 1,575 | 3,494 | 22,267 | 124,409 | 17.90% |
| 01-640-54-00-5450 | INFORMATION TECH SRVCS | - | 3,308 | 8,662 | 9,414 | 28,245 | 19,840 | 9,310 | 1,086 | 79,866 | 400,000 | 19.97% |
| 01-640-54-00-5453 | BUILDINGS & GROUNDS CHARGBACK | - | - | - | - | - | - | - | - | - | 118,190 | 0.00% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | |
|---|--------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | % of Budget | |
| 01-640-54-00-5456 | CORPORATE COUNSEL | - | 5,653 | 4,009 | 3,948 | - | 9,866 | 3,728 | 5,268 | 32,472 | 110,000 | 29.52% |
| 01-640-54-00-5461 | LITIGATION COUNSEL | - | 2,214 | - | 5,356 | 4,745 | - | 18,548 | 2,378 | 33,241 | 110,000 | 30.22% |
| 01-640-54-00-5462 | PROFESSIONAL SERVICES | 523 | - | 2,729 | - | - | 8,188 | - | - | 11,440 | 48,150 | 23.76% |
| 01-640-54-00-5463 | SPECIAL COUNSEL | - | (1,692) | - | 4,788 | 90 | 900 | 180 | 406 | 4,672 | 25,000 | 18.69% |
| 01-640-54-00-5465 | ENGINEERING SERVICES | - | - | 35,093 | 67,011 | 28,382 | - | 72,105 | 35,962 | 238,553 | 300,000 | 79.52% |
| 01-640-54-00-5473 | KENDALL AREA TRANSIT | - | - | - | - | - | - | 11,775 | - | 11,775 | 25,000 | 47.10% |
| 01-640-54-00-5475 | CABLE CONSORTIUM FEE | - | - | - | - | - | - | - | - | - | 65,000 | 0.00% |
| 01-640-54-00-5481 | HOTEL TAX REBATES | - | 47 | 10,119 | 5,349 | 7,066 | 25,982 | 6,006 | 5,798 | 60,366 | 72,000 | 83.84% |
| 01-640-54-00-5486 | ECONOMIC DEVELOPMENT | - | 9,425 | 17,400 | 9,425 | 9,425 | 24,650 | 9,425 | 9,425 | 89,175 | 165,000 | 54.05% |
| 01-640-54-00-5491 | CITY PROPERTY TAX REBATE | - | - | - | - | - | 1,328 | - | - | 1,328 | 1,326 | 100.13% |
| 01-640-54-00-5492 | SALES TAX REBATES | - | - | - | - | - | 232,250 | 136,750 | - | 369,000 | 1,004,700 | 36.73% |
| 01-640-54-00-5493 | BUSINESS DISTRICT REBATES | 28,970 | 46,136 | 41,907 | 46,626 | 50,895 | 44,126 | 40,122 | 40,855 | 339,636 | 413,511 | 82.13% |
| 01-640-54-00-5494 | ADMISSIONS TAX REBATE | - | - | - | - | - | - | 148,662 | - | 148,662 | 145,000 | 102.53% |
| 01-640-54-00-5499 | BAD DEBT | - | - | - | - | - | - | - | - | - | 1,000 | 0.00% |
| <i>Supplies</i> | | | | | | | | | | | | |
| 01-640-56-00-5625 | REIMBURSEABLE REPAIRS | - | - | - | - | - | - | - | - | - | 15,000 | 0.00% |
| <i>Other Financing Uses</i> | | | | | | | | | | | | |
| 01-640-70-00-7799 | CONTINGENCY | - | - | - | - | - | - | - | - | - | 44,000 | 0.00% |
| 01-640-99-00-9923 | TRANSFER TO CITY-WIDE CAPITAL | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 267,500 | 401,250 | 66.67% |
| 01-640-99-00-9924 | TRANSFER TO BUILDING & GROUNDS | - | - | - | - | - | - | - | - | - | 304,209 | 0.00% |
| 01-640-99-00-9942 | TRANSFER TO DEBT SERVICE | 26,781 | 26,781 | 26,781 | 26,781 | 26,781 | 26,781 | 26,781 | 26,781 | 214,250 | 321,375 | 66.67% |
| 01-640-99-00-9952 | TRANSFER TO SEWER | 43,312 | 43,312 | 43,312 | 43,312 | 43,312 | 43,312 | 43,312 | 43,312 | 346,499 | 519,749 | 66.67% |
| 01-640-99-00-9979 | TRANSFER TO PARKS & RECREATION | 119,571 | 119,571 | 119,571 | 119,571 | 119,571 | 119,571 | 119,571 | 119,571 | 956,566 | 1,434,849 | 66.67% |
| 01-640-99-00-9982 | TRANSFER TO LIBRARY OPS | 5,518 | 1,775 | 2,139 | 1,775 | 1,775 | 1,774 | 872 | 928 | 16,558 | 26,993 | 61.34% |
| TOTAL EXPENDITURES: ADMIN SERVICES | | 358,143 | 362,228 | 382,985 | 421,023 | 404,600 | 647,206 | 706,874 | 349,494 | 3,632,553 | 6,747,733 | 53.83% |

| | | | | | | | | | | | | |
|--------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|---------------|
| TOTAL FUND REVENUES | | 1,498,237 | 3,365,612 | 1,275,999 | 1,675,600 | 2,833,714 | 1,761,831 | 1,276,332 | 1,595,866 | 15,283,191 | 18,100,270 | 84.44% |
| TOTAL FUND EXPENDITURES | | 1,053,663 | 1,704,412 | 1,167,646 | 1,211,312 | 1,644,000 | 1,610,840 | 1,443,996 | 1,128,675 | 10,964,545 | 18,100,270 | 60.58% |
| FUND SURPLUS (DEFICIT) | | 444,573 | 1,661,200 | 108,353 | 464,288 | 1,189,714 | 150,991 | (167,665) | 467,190 | 4,318,646 | - | |

FOX HILL SSA REVENUES

| | | | | | | | | | | | | |
|-------------------------------------|----------------|------------|--------------|------------|------------|--------------|------------|----------|----------|---------------|---------------|---------------|
| 11-000-40-00-4000 | PROPERTY TAXES | 501 | 7,872 | 116 | 435 | 6,965 | 145 | 0 | - | 16,034 | 19,000 | 84.39% |
| TOTAL REVENUES: FOX HILL SSA | | 501 | 7,872 | 116 | 435 | 6,965 | 145 | 0 | - | 16,034 | 19,000 | 84.39% |

FOX HILL SSA EXPENDITURES

| | | | | | | | | | | | | |
|-------------------|------------------------------|---|-------|-----|-----|-------|-----|-----|---|-------|--------|-------|
| 11-111-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | - | 1,267 | 608 | 487 | 1,475 | 365 | 487 | - | 4,688 | 59,200 | 7.92% |
|-------------------|------------------------------|---|-------|-----|-----|-------|-----|-----|---|-------|--------|-------|

| | | | | | | | | | | | | |
|--------------------------------|--|------------|--------------|--------------|-------------|--------------|--------------|--------------|----------|---------------|-----------------|---------------|
| TOTAL FUND REVENUES | | 501 | 7,872 | 116 | 435 | 6,965 | 145 | 0 | - | 16,034 | 19,000 | 84.39% |
| TOTAL FUND EXPENDITURES | | - | 1,267 | 608 | 487 | 1,475 | 365 | 487 | - | 4,688 | 59,200 | 7.92% |
| FUND SURPLUS (DEFICIT) | | 501 | 6,605 | (493) | (51) | 5,490 | (220) | (487) | - | 11,346 | (40,200) | |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Year-to-Date | FISCAL YEAR 2022 | |
|----------------|-------------|------------------|--------|---------|---------|-----------|--------------|------------|-------------|-------------|--------------|------------------|-------------|
| | | | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | Totals | BUDGET | % of Budget |

SUNFLOWER SSA REVENUES

| | | | | | | | | | | | | | |
|--------------------------------------|----------------|--|------------|--------------|-----------|------------|--------------|------------|-----------|----------|---------------|---------------|---------------|
| 12-000-40-00-4000 | PROPERTY TAXES | | 801 | 9,201 | 93 | 522 | 9,137 | 522 | 87 | - | 20,363 | 21,000 | 96.97% |
| TOTAL REVENUES: SUNFLOWER SSA | | | 801 | 9,201 | 93 | 522 | 9,137 | 522 | 87 | - | 20,363 | 21,000 | 96.97% |

SUNFLOWER SSA EXPENDITURES

| | | | | | | | | | | | | | |
|-------------------|------------------------------|--|-----|-------|-----|-------|-------|-----|-----|---|-------|--------|--------|
| 12-112-54-00-5416 | POND MAINTENANCE | | 817 | 817 | 817 | 817 | - | - | - | - | 3,268 | 5,000 | 65.35% |
| 12-112-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | | - | 1,100 | 460 | 2,836 | 1,100 | 345 | 460 | - | 6,301 | 12,200 | 51.65% |

| | | | | | | | | | | | | | |
|--------------------------------|--|--|-------------|--------------|----------------|----------------|--------------|------------|--------------|----------|---------------|---------------|---------------|
| TOTAL FUND REVENUES | | | 801 | 9,201 | 93 | 522 | 9,137 | 522 | 87 | - | 20,363 | 21,000 | 96.97% |
| TOTAL FUND EXPENDITURES | | | 817 | 1,917 | 1,277 | 3,653 | 1,100 | 345 | 460 | - | 9,569 | 17,200 | 55.63% |
| FUND SURPLUS (DEFICIT) | | | (16) | 7,284 | (1,184) | (3,131) | 8,037 | 177 | (373) | - | 10,794 | 3,800 | |

MOTOR FUEL TAX REVENUES

| | | | | | | | | | | | | | |
|---------------------------------------|----------------------------|--|----------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|------------------|---------------|
| 15-000-41-00-4112 | MOTOR FUEL TAX | | 36,740 | 36,117 | 37,425 | 36,754 | 40,299 | 37,843 | 35,230 | 39,048 | 299,456 | 482,526 | 62.06% |
| 15-000-41-00-4113 | MFT HIGH GROWTH | | - | - | - | - | - | 79,463 | - | - | 79,463 | 11,000 | 722.39% |
| 15-000-41-00-4114 | TRANSPORTATION RENEWAL TAX | | 25,924 | 26,038 | 26,425 | 26,545 | 28,337 | 27,924 | 25,350 | 27,706 | 214,248 | 346,618 | 61.81% |
| 15-000-41-00-4115 | REBUILD ILLINOIS | | 208,937 | - | - | - | - | - | - | - | 208,937 | 417,875 | 50.00% |
| 15-000-45-00-4500 | INVESTMENT EARNINGS | | 40 | 40 | 43 | 46 | 35 | 42 | 46 | 90 | 380 | 2,000 | 19.01% |
| TOTAL REVENUES: MOTOR FUEL TAX | | | 271,641 | 62,194 | 63,894 | 63,345 | 68,670 | 145,273 | 60,626 | 66,843 | 802,485 | 1,260,019 | 63.69% |

MOTOR FUEL TAX EXPENDITURES

| | | | | | | | | | | | | | |
|-----------------------|-------------------------------|--|-------|-------|-------|---------|-------|-------|-------|--------|---------|-----------|--------|
| <i>Capital Outlay</i> | | | | | | | | | | | | | |
| 15-155-56-00-5618 | SALT | | - | - | - | - | - | - | - | 21,873 | 21,873 | 138,000 | 15.85% |
| 15-155-60-00-6005 | FOX HILL IMPROVEMENTS | | - | - | - | - | - | - | - | - | - | 1,253,625 | 0.00% |
| 15-155-60-00-6025 | ROADS TO BETTER ROADS PROGRAM | | - | - | - | 460,947 | - | - | - | - | 460,947 | 920,000 | 50.10% |
| 15-155-60-00-6028 | PAVEMENT STRIPING PROGRAM | | - | - | - | - | - | - | - | - | - | 50,000 | 0.00% |
| 15-155-60-00-6079 | ROUTE 47 EXPANSION | | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 6,149 | 49,191 | 73,788 | 66.67% |

| | | | | | | | | | | | | | |
|--------------------------------|--|--|----------------|---------------|---------------|------------------|---------------|----------------|---------------|---------------|----------------|--------------------|---------------|
| TOTAL FUND REVENUES | | | 271,641 | 62,194 | 63,894 | 63,345 | 68,670 | 145,273 | 60,626 | 66,843 | 802,485 | 1,260,019 | 63.69% |
| TOTAL FUND EXPENDITURES | | | 6,149 | 6,149 | 6,149 | 467,096 | 6,149 | 6,149 | 6,149 | 28,022 | 532,011 | 2,435,413 | 21.84% |
| FUND SURPLUS (DEFICIT) | | | 265,492 | 56,045 | 57,745 | (403,752) | 62,521 | 139,124 | 54,477 | 38,822 | 270,474 | (1,175,394) | |

CITY-WIDE CAPITAL REVENUES

| | | | | | | | | | | | | | |
|-------------------------------|--------------------------|--|--------|----------|--------|---------|--------|-----------|--------|---------|---------|---------|---------|
| <i>Licenses & Permits</i> | | | | | | | | | | | | | |
| 23-000-42-00-4214 | DEVELOPMENT FEES | | - | 500 | 85 | - | (85) | 500 | - | - | 1,000 | 5,000 | 20.00% |
| 23-000-42-00-4222 | ROAD CONTRIBUTION FEE | | 26,000 | (18,000) | 48,000 | 56,000 | 30,000 | (134,000) | 52,000 | 16,000 | 76,000 | 100,000 | 76.00% |
| <i>Charges for Service</i> | | | | | | | | | | | | | |
| 23-000-44-00-4440 | ROAD INFRASTRUCTURE FEES | | 279 | 136,621 | 390 | 137,532 | 434 | 138,371 | 379 | 139,586 | 553,592 | 785,000 | 70.52% |
| <i>Investment Earnings</i> | | | | | | | | | | | | | |
| 23-000-45-00-4500 | INVESTMENT EARNINGS | | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 4 | 46 | 500 | 9.16% |
| 23-000-45-00-4550 | GAIN ON INVESTMENT | | - | - | - | - | 4,599 | - | - | - | 4,599 | - | 100.00% |
| <i>Reimbursements</i> | | | | | | | | | | | | | |
| 23-000-46-00-4614 | REIMB - BLACKBERRY WOODS | | - | - | - | - | - | - | - | - | - | 4,322 | 0.00% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | |
|--|----------------------------------|------------------|------------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | % of Budget | |
| 23-000-46-00-4612 | REIMB - MILL ROAD | - | - | 3,597 | 4,111 | - | - | 1,188,097 | - | 1,195,804 | 2,320,000 | 51.54% |
| 23-000-46-00-4621 | REIMB - FOUNTAIN VILLAGE | - | 165 | - | - | - | - | - | - | 165 | - | 0.00% |
| 23-000-46-00-4636 | REIMB - RAINTREE VILLAGE | - | 6,355 | - | - | - | - | - | - | 6,355 | 165,000 | 3.85% |
| 23-000-46-00-4690 | REIMB - PUSH FOR THE PATH | - | - | - | - | - | - | - | - | - | 26,523 | 0.00% |
| 23-000-46-00-4690 | REIMB - MISCELLANEOUS | - | 1,408 | - | 124 | - | - | - | 5,136 | 6,667 | 5,477 | 121.73% |
| <i>Other Financing Sources</i> | | | | | | | | | | | | |
| 23-000-49-00-4901 | TRANSFER FROM GENERAL | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 33,438 | 267,500 | 401,250 | 66.67% |
| 23-000-49-00-4924 | TRANSFER FROM BUILDING & GROUNDS | - | 2,139,950 | - | - | 11,268 | - | - | - | 2,151,218 | 1,995,000 | 107.83% |
| TOTAL REVENUES: CITY-WIDE CAPITAL | | 59,722 | 2,300,443 | 85,515 | 231,210 | 79,659 | 38,315 | 1,273,919 | 194,163 | 4,262,947 | 5,808,072 | 73.40% |

CITY-WIDE CAPITAL EXPENDITURES

| | | | | | | | | | | | | |
|-----------------------------|-------------------------------------|--------|-------|--------|--------|---------|-------|---------|---------|-----------|-----------|---------|
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 23-230-54-00-5462 | PROFESSIONAL SERVICES | - | - | - | - | - | - | - | - | - | 13,500 | 0.00% |
| 23-230-54-00-5465 | ENGINEERING SERVICES | - | - | 3,133 | 2,828 | 3,399 | - | 24,123 | 46,806 | 80,289 | 109,000 | 73.66% |
| 23-230-54-00-5482 | STREET LIGHTING | - | 5 | 7,801 | 7,860 | 8,351 | 9,411 | 9,587 | 7,541 | 50,557 | 110,214 | 45.87% |
| 23-230-54-00-5498 | PAYING AGENT FEES | - | - | - | 475 | - | - | - | - | 475 | 475 | 100.00% |
| 23-230-54-00-5499 | BAD DEBT | - | - | - | - | - | - | - | - | - | 1,000 | 0.00% |
| 23-230-56-00-5619 | SIGNS | - | - | 625 | 717 | - | 2,999 | 120 | 1,022 | 5,483 | 15,000 | 36.55% |
| 23-230-60-00-6032 | ASPHALT PATCHING | - | 1,956 | 860 | 150 | - | - | - | - | 2,966 | 35,000 | 8.48% |
| 23-230-56-00-5637 | SIDEWALK CONSTRUCTION SUPPLIES | - | 640 | 522 | 2,244 | 414 | - | - | - | 3,820 | 7,500 | 50.93% |
| 23-230-56-00-5642 | STREET LIGHTING & OTHER SUPPLIES | - | 733 | 1,880 | 330 | 403 | 298 | 13,235 | 4,466 | 21,344 | 45,000 | 47.43% |
| <i>Capital Outlay</i> | | | | | | | | | | | | |
| 23-230-60-00-6005 | FOX HILL IMPROVEMENTS | - | - | - | - | - | - | - | - | - | 85,000 | 0.00% |
| 23-230-60-00-6012 | MILL ROAD IMPROVEMENTS | - | - | 18 | 10,097 | 464,625 | - | 723,277 | 24,373 | 1,222,390 | 2,260,000 | 54.09% |
| 23-230-60-00-6014 | BLACKBERRY WOODS SUBDIVISION | - | - | - | - | - | - | - | - | - | 6,101 | 0.00% |
| 23-230-60-00-6016 | US 34 (CENTER/ELDA MAIN RD) PROJECT | - | - | - | - | - | - | - | - | - | 110,000 | 0.00% |
| 23-230-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | - | - | 19,135 | 29,714 | 29,340 | - | 50,429 | - | 128,618 | 1,148,725 | 11.20% |
| 23-230-60-00-6032 | BRISTOL RIDGE ROAD | - | - | 774 | 2,485 | 4,166 | - | 824 | 551 | 8,800 | 70,000 | 12.57% |
| 23-230-60-00-6036 | RAINTREE VILLAGE IMPROVEMENTS | - | 6,355 | - | - | - | - | - | - | 6,355 | 165,000 | 3.85% |
| 23-230-60-00-6041 | SIDEWALK REPLACEMENT PROGRAM | - | - | 2,959 | 2,758 | 1,223 | - | 1,976 | 135,755 | 144,671 | 300,000 | 48.22% |
| 23-230-60-00-6058 | RT71 (RT47/ORCHARD RD) PROJECT | - | - | - | - | - | - | - | - | - | 82,050 | 0.00% |
| 23-230-60-00-6059 | US RT34 (IL47/ORCHARD RD) PROJECT | - | - | - | - | - | - | - | - | - | 85,000 | 0.00% |
| 23-230-60-00-6088 | KENNEDY ROAD NORTH | - | - | 3,597 | 4,111 | 6,097 | - | 23,873 | 5,651 | 43,328 | 60,000 | 72.21% |
| 23-230-60-00-6094 | ITEP KENNEDY RD BIKE TRAIL | - | - | - | - | - | - | - | - | - | 32,000 | 0.00% |
| <i>2014A Bond</i> | | | | | | | | | | | | |
| 23-230-78-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | - | - | 200,000 | - | 200,000 | 200,000 | 100.00% |
| 23-230-78-00-8050 | INTEREST PAYMENT | 57,669 | - | - | - | - | - | 57,669 | - | 115,338 | 115,338 | 100.00% |
| 23-230-99-00-9924 | TRANSFER TO BUILDING & GROUNDS | - | - | - | - | - | - | - | - | - | 384,824 | 0.00% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | % of Budget |
|--------------------------------|-------------------|------------------|------------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | | |
| 23-230-99-00-9951 | TRANSFER TO WATER | 8,713 | 8,713 | 8,713 | 8,713 | 8,713 | 8,713 | 8,713 | 8,713 | 69,705 | 104,558 | 66.67% |
| TOTAL FUND REVENUES | | 59,722 | 2,300,443 | 85,515 | 231,210 | 79,659 | 38,315 | 1,273,919 | 194,163 | 4,262,947 | 5,808,072 | 73.40% |
| TOTAL FUND EXPENDITURES | | 66,382 | 18,402 | 50,017 | 72,483 | 526,730 | 21,421 | 1,113,827 | 234,876 | 2,104,139 | 5,545,285 | 37.94% |
| FUND SURPLUS (DEFICIT) | | (6,660) | 2,282,040 | 35,498 | 158,727 | (447,071) | 16,894 | 160,093 | (40,713) | 2,158,808 | 262,787 | |

BUILDING & GROUNDS REVENUES

| | | | | | | | | | | | | |
|--|-----------------------------------|------------------|------------|--------------|--------------|--------------|------------|------------|-----------|------------------|------------------|---------------|
| <i>Licenses & Permits</i> | | | | | | | | | | | | |
| 24-000-42-00-4218 | DEVELOPMENT FEES - MUNICIPAL BLDG | 8,236 | 600 | 2,209 | 2,509 | 2,809 | 900 | 150 | - | 17,413 | 35,000 | 49.75% |
| 24-000-44-00-4416 | BUILDING & GROUNDS CHARGEBACK | - | - | - | - | - | - | - | - | - | 147,738 | 0.00% |
| <i>Investment Earnings</i> | | | | | | | | | | | | |
| 24-000-45-00-4500 | INVESTMENT EARNINGS | 51 | 84 | 67 | 67 | 65 | 67 | 65 | 66 | 531 | 3,000 | 17.69% |
| <i>Other Financing Sources</i> | | | | | | | | | | | | |
| 24-000-48-00-4845 | DONATIONS | - | - | - | - | - | - | - | - | - | 2,000 | 0.00% |
| 24-000-48-00-4850 | MISCELLANEOUS INCOME | - | - | - | - | - | - | 412 | - | 412 | - | 0.00% |
| 24-000-49-00-4900 | BOND PROCEEDS | 8,250,000 | - | - | - | - | - | - | - | 8,250,000 | 8,707,478 | 94.75% |
| 24-000-49-00-4901 | TRANSFER FROM GENERAL | - | - | - | - | - | - | - | - | - | 304,209 | 0.00% |
| 24-000-49-00-4903 | PREMIUM ON BOND ISSUANCE | 525,011 | - | - | - | - | - | - | - | 525,011 | - | 0.00% |
| 24-000-49-00-4923 | TRANSFER FROM CITY-WIDE CAPITAL | - | - | - | - | - | - | - | - | - | 384,824 | 0.00% |
| TOTAL REVENUES: BUILDINGS & GROUNDS | | 8,783,298 | 684 | 2,276 | 2,576 | 2,874 | 967 | 627 | 66 | 8,793,367 | 9,584,249 | 91.75% |

BUILDING & GROUNDS EXPENDITURES

| | | | | | | | | | | | | |
|-----------------------------|--|--------|-------|-------|-------|--------|-------|--------|---------|---------|-----------|---------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | |
| 24-216-50-00-5010 | SALARIES & WAGES | - | - | - | - | - | 3,143 | 4,190 | 4,190 | 11,524 | 50,117 | 22.99% |
| <i>Benefits</i> | | | | | | | | | | | | |
| 24-216-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | - | - | - | - | - | 349 | 482 | 482 | 1,314 | 5,216 | 25.18% |
| 24-216-52-00-5214 | FICA CONTRIBUTION | - | - | - | - | - | 240 | 332 | 332 | 905 | 3,547 | 25.50% |
| 24-216-52-00-5216 | GROUP HEALTH INSURANCE | - | - | - | - | - | - | 150 | 150 | 300 | 21,690 | 1.38% |
| 24-216-52-00-5222 | GROUP LIFE INSURANCE | - | - | - | - | - | - | - | 15 | 15 | 109 | 13.67% |
| 24-216-52-00-5223 | DENTAL INSURANCE | - | - | - | - | - | - | 148 | 148 | 296 | 1,352 | 21.91% |
| 24-216-52-00-5224 | VISION INSURANCE | - | - | - | - | - | - | - | 28 | 28 | 197 | 14.31% |
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 24-216-54-00-5402 | BOND ISSUANCE COSTS | 96,175 | - | - | 74 | - | - | - | - | 96,249 | 82,478 | 116.70% |
| 24-216-54-00-5432 | FACILITY MANAGEMENT SERVICES | - | - | - | - | - | - | 45 | - | 45 | 65,510 | 0.07% |
| 24-216-54-00-5440 | TELECOMMUNICATIONS | - | - | - | - | - | - | 45 | 45 | 90 | - | 0.00% |
| 24-216-54-00-5446 | PROPERTY & BUILDING MAINTENANCE SERVICES | 1,737 | 2,775 | 8,966 | 4,909 | 6,980 | 7,515 | 17,069 | 5,057 | 55,008 | 160,000 | 34.38% |
| <i>Supplies</i> | | | | | | | | | | | | |
| 24-216-56-00-5600 | WEARING APPAREL | - | - | - | - | - | - | 329 | - | 329 | - | 0.00% |
| 24-216-56-00-5626 | HANGING BASKETS | - | - | - | - | 412 | - | - | - | 412 | 2,000 | 20.60% |
| 24-216-56-00-5656 | PROPERTY & BUILDING MAINTENANCE SUPPLIES | - | 3,772 | 544 | 488 | 121 | 328 | 1,734 | 197 | 7,183 | 25,000 | 28.73% |
| <i>Capital Outlay</i> | | | | | | | | | | | | |
| 24-216-60-00-6030 | CITY HALL IMPROVEMENTS | - | - | 2,500 | - | 69,084 | - | - | 189,607 | 261,190 | 6,980,000 | 3.74% |
| <i>2021 Bond</i> | | | | | | | | | | | | |
| 24-216-82-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | - | - | - | - | - | - | 0.00% |
| 24-216-82-00-8050 | INTEREST PAYMENT | - | - | - | - | - | - | - | 132,474 | 132,474 | 157,033 | 84.36% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Year-to-Date | FISCAL YEAR 2022 | % of Budget |
|--------------------------------|-------------------------------|------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|---------------|
| | | | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | Totals | BUDGET | |
| <i>Other Financing Uses</i> | | | | | | | | | | | | | |
| 24-216-99-00-9901 | TRANSFER TO GENERAL | | - | - | - | - | - | - | - | - | - | 35,000 | 0.00% |
| 24-216-99-00-9923 | TRANSFER TO CITY-WIDE CAPITAL | | - | 2,139,950 | - | - | 11,268 | - | - | - | 2,151,218 | 1,995,000 | 107.83% |
| TOTAL FUND REVENUES | | | 8,783,298 | 684 | 2,276 | 2,576 | 2,874 | 967 | 627 | 66 | 8,793,367 | 9,584,249 | 91.75% |
| TOTAL FUND EXPENDITURES | | | 97,912 | 2,146,497 | 12,010 | 5,470 | 87,865 | 11,575 | 24,524 | 332,725 | 2,718,579 | 9,584,249 | 28.37% |
| FUND SURPLUS (DEFICIT) | | | 8,685,386 | (2,145,813) | (9,734) | (2,894) | (84,991) | (10,609) | (23,897) | (332,659) | 6,074,788 | - | |

VEHICLE & EQUIPMENT REVENUE

| | | | | | | | | | | | | | |
|--|-----------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|
| <i>Licenses & Permits</i> | | | | | | | | | | | | | |
| 25-000-41-00-4170 | STATE GRANTS | | - | - | - | - | 19,080 | - | - | - | 19,080 | - | 0.00% |
| 25-000-42-00-4215 | DEVELOPMENT FEES - POLICE CAPITAL | | 7,200 | 3,600 | 4,650 | 2,250 | 2,400 | 1,500 | 300 | - | 21,900 | 30,000 | 73.00% |
| 25-000-42-00-4217 | WEATHER WARNING SIREN FEES | | 326 | 109 | 109 | 217 | 380 | 217 | 54 | - | 1,411 | - | 0.00% |
| 25-000-42-00-4218 | ENGINEERING CAPITAL FEE | | 2,300 | 2,100 | 2,700 | 3,500 | 2,300 | 2,500 | 2,700 | 800 | 18,900 | 10,000 | 189.00% |
| 25-000-42-00-4219 | DEVELOPMENT FEES - PW CAPITAL | | 17,000 | 8,600 | 10,950 | 5,350 | 5,600 | 3,700 | 700 | - | 51,900 | 64,500 | 80.47% |
| 25-000-42-00-4220 | DEVELOPMENT FEES - PARK CAPITAL | | 1,150 | 1,050 | 1,350 | 1,750 | 1,150 | 1,250 | 1,350 | 400 | 9,450 | 5,000 | 189.00% |
| <i>Fines & Forfeits</i> | | | | | | | | | | | | | |
| 25-000-43-00-4315 | DUI FINES | | 350 | 217 | 1,100 | 700 | 350 | 64 | - | - | 2,781 | 7,000 | 39.73% |
| 25-000-43-00-4316 | ELECTRONIC CITATION FEES | | 74 | 32 | 68 | 70 | 76 | 58 | 72 | - | 450 | 800 | 56.25% |
| <i>Charges for Service</i> | | | | | | | | | | | | | |
| 25-000-44-00-4418 | MOWING INCOME | | - | - | - | 376 | - | - | - | - | 376 | 2,000 | 18.78% |
| 25-000-44-00-4419 | COMMUNITY DVLP CHARGEBACK | | - | - | - | - | - | - | - | - | - | 31,000 | 0.00% |
| 25-000-44-00-4420 | POLICE CHARGEBACK | | 7,644 | 7,644 | 7,644 | 7,644 | 7,644 | 7,644 | 7,644 | 7,644 | 61,155 | 91,732 | 66.67% |
| 25-000-44-00-4421 | PUBLIC WORKS CHARGEBACK | | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 66,667 | 100,000 | 66.67% |
| 25-000-44-00-4422 | PARKS & RECREATION CHARGEBACK | | - | - | - | - | - | - | - | - | - | 88,866 | 0.00% |
| 25-000-44-00-4425 | COMPUTER REPLACEMENT CHARGEBACKS | | - | - | - | - | - | - | - | - | - | 12,232 | 0.00% |
| <i>Investment Earnings</i> | | | | | | | | | | | | | |
| 25-000-45-00-4522 | INVESTMENT EARNINGS - PARKS | | - | - | - | - | - | - | - | - | - | 1,000 | 0.00% |
| 25-000-45-00-4550 | GAIN ON INVESTMENT | | - | - | - | - | 105 | - | - | - | 105 | - | 0.00% |
| <i>Miscellaneous</i> | | | | | | | | | | | | | |
| 25-000-46-00-4692 | MISC REIMB - PARK CAPITAL | | - | - | - | - | - | - | - | - | - | 102,096 | 0.00% |
| 25-000-48-00-4852 | MISC INCOME - PD CAPITAL | | - | 666 | - | - | - | - | - | - | 666 | - | 0.00% |
| 25-000-48-00-4854 | MISC INCOME - PW CAPITAL | | - | 93 | - | - | - | - | - | - | 93 | 1,000 | 9.35% |
| 25-000-48-00-4855 | MISC INCOME - PARKS CAPITAL | | - | 588 | - | - | - | - | - | - | 588 | - | 0.00% |
| 25-000-49-00-4920 | SALE OF CAPITAL ASSETS - PD | | - | - | 695 | - | - | - | - | - | 695 | - | 0.00% |
| 25-000-49-00-4921 | SALE OF CAPITAL ASSETS - PW | | - | - | - | - | - | - | - | 30,903 | 30,903 | - | 0.00% |
| 25-000-49-00-4922 | SALE OF CAPITAL ASSETS - PARKS | | - | 4,000 | - | - | - | - | - | - | 4,000 | - | 0.00% |
| TOTAL REVENUES: VEHICLE & EQUIPMENT | | | 44,377 | 37,032 | 37,599 | 30,190 | 47,418 | 25,267 | 21,154 | 48,081 | 291,118 | 547,226 | 53.20% |

VEHICLE & EQUIPMENT EXPENDITURES

POLICE CAPITAL EXPENDITURES

| | | | | | | | | | | | | | |
|-----------------------------|------------------------------|--|---|---|---|-----|---|---|---|---|-----|-------|-------|
| <i>Contractual Services</i> | | | | | | | | | | | | | |
| 25-205-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | | - | - | - | 466 | - | - | - | - | 466 | 8,750 | 5.33% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | % of Budget |
|---|-------------|------------------|--------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------------|
| <i>Capital Outlay</i> | | | | | | | | | | | | | |
| 25-205-60-00-6060 | EQUIPMENT | | - | - | - | - | - | - | - | - | - | 50,000 | 0.00% |
| 25-205-60-00-6070 | VEHICLES | | - | 97,210 | 423 | 17,630 | 1,900 | - | - | - | 117,163 | 260,000 | 45.06% |
| TOTAL EXPENDITURES: POLICE CAPITAL | | | - | 97,210 | 423 | 18,096 | 1,900 | - | - | - | 117,629 | 318,750 | 36.90% |

GENERAL GOVERNMENT CAPITAL EXPENDITURES

| | | | | | | | | | | | | | |
|---|-------------------------------|--|---|---|---------------|---|--------------|---------------|--------------|------------|----------------|---------------|----------------|
| <i>Contractual Services</i> | | | | | | | | | | | | | |
| 25-212-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | | - | - | - | - | 8,336 | 16,162 | - | - | 24,498 | 12,232 | 200.28% |
| <i>Capital Outlay</i> | | | | | | | | | | | | | |
| 25-212-60-00-6070 | VEHICLES | | - | - | 31,070 | - | - | 74,959 | 4,066 | 300 | 110,395 | 31,000 | 356.11% |
| TOTAL EXPENDITURES: GENERAL GOVERNMENT | | | - | - | 31,070 | - | 8,336 | 91,121 | 4,066 | 300 | 134,893 | 43,232 | 312.02% |

PUBLIC WORKS CAPITAL EXPENDITURES

| | | | | | | | | | | | | | |
|---------------------------------------|--------------------|--|---------------|--------------|--------------|---------------|--------------|--------------|---------------|---------------|----------------|----------------|---------------|
| <i>Contractual Services</i> | | | | | | | | | | | | | |
| 25-215-54-00-5448 | FILING FEES | | - | - | - | - | - | - | - | - | - | 750 | 0.00% |
| <i>Supplies</i> | | | | | | | | | | | | | |
| 25-215-56-00-5620 | OPERATING SUPPLIES | | - | - | - | - | - | - | - | - | - | 1,000 | 0.00% |
| <i>Capital Outlay</i> | | | | | | | | | | | | | |
| 25-215-60-00-6060 | EQUIPMENT | | - | - | - | - | - | - | 14,752 | 16,114 | 30,866 | 15,000 | 205.78% |
| 25-215-60-00-6070 | VEHICLES | | 10,786 | - | - | 45,477 | - | - | - | - | 56,262 | 911,000 | 6.18% |
| <i>185 Wolf Street Building</i> | | | | | | | | | | | | | |
| 25-215-92-00-8000 | PRINCIPAL PAYMENT | | 4,406 | 4,374 | 4,432 | 4,401 | 4,415 | 4,471 | 4,442 | 4,499 | 35,439 | 53,527 | 66.21% |
| 25-215-92-00-8050 | INTEREST PAYMENT | | 1,377 | 1,409 | 1,351 | 1,382 | 1,368 | 1,312 | 1,341 | 1,284 | 10,825 | 15,869 | 68.21% |
| TOTAL EXPENDITURES: PW CAPITAL | | | 16,569 | 5,783 | 5,783 | 51,260 | 5,783 | 5,783 | 20,535 | 21,897 | 133,393 | 997,146 | 13.38% |

PARK & RECREATION CAPITAL EXPENDITURES

| | | | | | | | | | | | | | |
|---|------------------------------|--|---------------|---------------|--------------|--------------|------------|------------|------------|--------------|---------------|----------------|--------------|
| <i>Contractual Services</i> | | | | | | | | | | | | | |
| 25-225-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | | - | - | - | - | - | - | - | - | - | 1,600 | 0.00% |
| <i>Capital Outlay</i> | | | | | | | | | | | | | |
| 25-225-60-00-6010 | PARK IMPROVEMENTS | | - | - | - | 5,799 | 513 | (44) | - | - | 6,268 | 152,096 | 4.12% |
| 25-225-60-00-6060 | EQUIPMENT | | 10,079 | 11,999 | 7,930 | - | - | - | - | - | 30,008 | 50,000 | 60.02% |
| 25-225-60-00-6070 | VEHICLES | | - | - | - | - | - | - | - | 7,257 | 7,257 | 313,000 | 2.32% |
| <i>185 Wolf Street Building</i> | | | | | | | | | | | | | |
| 25-225-92-00-8000 | PRINCIPAL PAYMENT | | 138 | 137 | 139 | 138 | 138 | 140 | 139 | 141 | 1,110 | 1,677 | 66.21% |
| 25-225-92-00-8050 | INTEREST PAYMENT | | 43 | 44 | 42 | 43 | 43 | 41 | 42 | 40 | 339 | 497 | 68.24% |
| TOTAL EXPENDITURES: PARK & REC CAPITAL | | | 10,260 | 12,180 | 8,111 | 5,980 | 695 | 137 | 181 | 7,438 | 44,983 | 518,870 | 8.67% |

| | | | | | | | | | | | | |
|--------------------------------|--|---------------|-----------------|----------------|-----------------|---------------|-----------------|----------------|---------------|------------------|--------------------|---------------|
| TOTAL FUND REVENUES | | 44,377 | 37,032 | 37,599 | 30,190 | 47,418 | 25,267 | 21,154 | 48,081 | 291,118 | 547,226 | 53.20% |
| TOTAL FUND EXPENDITURES | | 26,829 | 115,173 | 45,388 | 75,336 | 16,714 | 97,041 | 24,783 | 29,635 | 430,898 | 1,877,998 | 22.94% |
| FUND SURPLUS (DEFICIT) | | 17,548 | (78,141) | (7,789) | (45,146) | 30,705 | (71,774) | (3,629) | 18,445 | (139,780) | (1,330,772) | |

DEBT SERVICE REVENUES

| | | | | | | | | | | | | |
|-------------------------------------|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|
| 42-000-42-00-4208 | RECAPTURE FEES-WATER & SEWER | 1,075 | 1,000 | 900 | 1,625 | 775 | 875 | 700 | 200 | 7,150 | 8,000 | 89.38% |
| 42-000-49-00-4901 | TRANSFER FROM GENERAL | 26,781 | 26,781 | 26,781 | 26,781 | 26,781 | 26,781 | 26,781 | 26,781 | 214,250 | 321,375 | 66.67% |
| TOTAL REVENUES: DEBT SERVICE | | 27,856 | 27,781 | 27,681 | 28,406 | 27,556 | 27,656 | 27,481 | 26,981 | 221,400 | 329,375 | 67.22% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Year-to-Date | FISCAL YEAR 2022 | % of Budget |
|----------------|-------------|------------------|--------|---------|---------|-----------|--------------|------------|-------------|-------------|--------------|------------------|-------------|
| | | | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | Totals | BUDGET | |

DEBT SERVICE EXPENDITURES

| | | | | | | | | | | | | | |
|-----------------------------|-------------------|--|---|-------|---|-----|---|---|---|---------|---------|---------|---------|
| 42-420-54-00-5498 | PAYING AGENT FEES | | - | - | - | 475 | - | - | - | - | 475 | 475 | 100.00% |
| <i>2014B Refunding Bond</i> | | | | | | | | | | | | | |
| 42-420-79-00-8000 | PRINCIPAL PAYMENT | | - | - | - | - | - | - | - | 310,000 | 310,000 | 310,000 | 100.00% |
| 42-420-79-00-8050 | INTEREST PAYMENT | | - | 9,450 | - | - | - | - | - | 9,450 | 18,900 | 18,900 | 100.00% |

| | | | | | | | | | | | | | |
|--------------------------------|--|--|--------|--------|--------|--------|--------|--------|--------|-----------|-----------|---------|---------|
| TOTAL FUND REVENUES | | | 27,856 | 27,781 | 27,681 | 28,406 | 27,556 | 27,656 | 27,481 | 26,981 | 221,400 | 329,375 | 67.22% |
| TOTAL FUND EXPENDITURES | | | - | 9,450 | - | 475 | - | - | - | 319,450 | 329,375 | 329,375 | 100.00% |
| FUND SURPLUS (DEFICIT) | | | 27,856 | 18,331 | 27,681 | 27,931 | 27,556 | 27,656 | 27,481 | (292,469) | (107,975) | - | |

WATER FUND REVENUES

| | | | | | | | | | | | | | |
|-----------------------------------|---------------------------------|--|---------------|----------------|---------------|----------------|----------------|----------------|---------------|----------------|------------------|------------------|---------------|
| <i>Charges for Service</i> | | | | | | | | | | | | | |
| 51-000-41-00-4165 | FEDERAL GRANTS - APRA FUNDS | | - | - | - | - | - | - | - | - | - | 131,250 | 0.00% |
| 51-000-44-00-4424 | WATER SALES | | 1,019 | 488,600 | 8,579 | 724,843 | 6,049 | 643,241 | 3,598 | 571,383 | 2,447,312 | 3,412,500 | 71.72% |
| 51-000-44-00-4425 | BULK WATER SALES | | - | - | - | - | - | - | - | 6,050 | 6,050 | 5,000 | 121.00% |
| 51-000-44-00-4426 | LATE PENALTIES - WATER | | 89 | 24,527 | 75 | 22,058 | 38 | 23,918 | 25 | 21,136 | 91,865 | 116,394 | 78.93% |
| 51-000-44-00-4430 | WATER METER SALES | | 25,990 | 24,500 | 19,535 | 38,935 | 15,860 | 19,800 | 15,325 | 4,400 | 164,345 | 60,000 | 273.91% |
| 51-000-44-00-4440 | WATER INFRASTRUCTURE FEE | | 259 | 140,106 | 416 | 140,979 | 464 | 142,086 | 400 | 143,361 | 568,071 | 820,000 | 69.28% |
| 51-000-44-00-4450 | WATER CONNECTION FEES | | 44,400 | 23,800 | 38,800 | 48,308 | 50,600 | 37,200 | 3,700 | - | 246,808 | 230,000 | 107.31% |
| <i>Investment Earnings</i> | | | | | | | | | | | | | |
| 51-000-45-00-4500 | INVESTMENT EARNINGS | | 38 | 87 | 113 | 145 | 127 | 142 | 134 | 109 | 894 | 3,000 | 29.82% |
| 51-000-45-00-4550 | GAIN ON INVESTMENT | | - | - | - | - | 611 | - | - | - | 611 | - | 0.00% |
| <i>Miscellaneous</i> | | | | | | | | | | | | | |
| 51-000-46-00-4690 | MISCELLANEOUS REIMBURSEMENT | | - | - | - | - | - | - | 2,920 | - | 2,920 | - | 0.00% |
| 51-000-48-00-4820 | RENTAL INCOME | | 8,513 | 11,178 | 5,538 | 8,513 | 11,489 | 5,538 | 8,557 | 11,532 | 70,858 | 102,644 | 69.03% |
| 51-000-48-00-4850 | MISCELLANEOUS INCOME | | 56 | 404 | - | - | - | - | - | - | 459 | 250 | 183.77% |
| <i>Other Financing Sources</i> | | | | | | | | | | | | | |
| 51-000-49-00-4923 | TRANSFER FROM CITY-WIDE CAPITAL | | 8,713 | 8,713 | 8,713 | 8,713 | 8,713 | 8,713 | 8,713 | 8,713 | 69,705 | 104,558 | 66.67% |
| 51-000-49-00-4952 | TRANSFER FROM SEWER | | 6,306 | 6,306 | 6,306 | 6,306 | 6,306 | 6,306 | 6,306 | 6,306 | 50,450 | 75,675 | 66.67% |
| TOTAL REVENUES: WATER FUND | | | 95,384 | 728,221 | 88,075 | 998,801 | 100,257 | 886,944 | 49,678 | 772,990 | 3,720,349 | 5,061,271 | 73.51% |

WATER OPERATIONS EXPENSES

| | | | | | | | | | | | | | |
|-----------------------------|------------------------------|--|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | | |
| 51-510-50-00-5010 | SALARIES & WAGES | | 33,942 | 36,214 | 35,190 | 38,461 | 36,863 | 53,355 | 35,403 | 35,883 | 305,312 | 485,856 | 62.84% |
| 51-510-50-00-5015 | PART-TIME SALARIES | | - | 1,448 | 2,040 | - | - | - | - | - | 3,488 | 30,000 | 11.63% |
| 51-510-50-00-5020 | OVERTIME | | 309 | 502 | 116 | 606 | 547 | 1,016 | 644 | 303 | 4,043 | 22,000 | 18.38% |
| <i>Benefits</i> | | | | | | | | | | | | | |
| 51-510-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | | 3,805 | 4,079 | 3,923 | 4,340 | 4,156 | 6,041 | 4,005 | 4,020 | 34,370 | 52,857 | 65.02% |
| 51-510-52-00-5214 | FICA CONTRIBUTION | | 2,499 | 2,798 | 2,733 | 2,865 | 2,732 | 4,015 | 2,626 | 2,636 | 22,905 | 39,634 | 57.79% |
| 51-510-52-00-5216 | GROUP HEALTH INSURANCE | | 17,462 | 19,964 | 10,425 | 9,671 | 10,031 | 11,473 | 11,425 | 9,892 | 100,342 | 107,242 | 93.57% |
| 51-510-52-00-5222 | GROUP LIFE INSURANCE | | (20) | 133 | (20) | 238 | (20) | 66 | 71 | 66 | 515 | 897 | 57.46% |
| 51-510-52-00-5223 | DENTAL INSURANCE | | - | 2,167 | 903 | 789 | 887 | 857 | 838 | 838 | 7,279 | 8,634 | 84.31% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | |
|-----------------------------|--------------------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | % of Budget | |
| 51-510-52-00-5224 | VISION INSURANCE | 99 | 113 | - | 318 | - | 106 | 109 | 106 | 851 | 1,306 | 65.17% |
| 51-510-52-00-5230 | UNEMPLOYMENT INSURANCE | - | - | 576 | - | - | - | - | - | 576 | 2,000 | 28.80% |
| 51-510-52-00-5231 | LIABILITY INSURANCE | 7,068 | 2,083 | 2,083 | 2,083 | 2,083 | 2,082 | 1,023 | 1,089 | 19,593 | 31,023 | 63.16% |
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 51-510-54-00-5401 | ADMINISTRATIVE CHARGEBACK | 10,550 | 10,550 | 10,550 | 10,550 | 10,550 | 10,550 | 10,550 | 10,550 | 84,397 | 126,596 | 66.67% |
| 51-510-54-00-5412 | TRAINING & CONFERENCES | - | - | 240 | - | 745 | 86 | - | 816 | 1,887 | 9,200 | 20.51% |
| 51-510-54-00-5415 | TRAVEL & LODGING | - | - | - | - | - | - | - | - | - | 4,000 | 0.00% |
| 51-510-54-00-5426 | PUBLISHING & ADVERTISING | - | - | - | - | - | - | - | - | - | 500 | 0.00% |
| 51-510-54-00-5429 | WATER SAMPLES | - | 434 | 510 | 605 | 456 | 594 | 749 | 584 | 3,932 | 8,000 | 49.15% |
| 51-510-54-00-5430 | PRINTING & DUPLICATING | - | 487 | 107 | 518 | 2 | 485 | 15 | 66 | 1,680 | 3,250 | 51.70% |
| 51-510-54-00-5440 | TELECOMMUNICATIONS | - | 3,302 | 3,734 | 6,867 | 735 | 6,828 | 742 | 7,144 | 29,351 | 40,000 | 73.38% |
| 51-510-54-00-5445 | TREATMENT FACILITY SERVICES | 13,972 | 16,321 | 30,500 | 20,789 | 40,130 | 35,071 | 22,107 | 28,732 | 207,623 | 225,000 | 92.28% |
| 51-510-54-00-5448 | FILING FEES | 134 | 469 | 134 | - | - | 268 | - | - | 1,005 | 3,000 | 33.50% |
| 51-510-54-00-5452 | POSTAGE & SHIPPING | 3,050 | 516 | 2,735 | 47 | 80 | 3,359 | 3,340 | 271 | 13,396 | 20,000 | 66.98% |
| 51-510-54-00-5453 | BUILDING & GROUNDS CHARGEBACK | - | - | - | - | - | - | - | - | - | 14,774 | 0.00% |
| 51-510-54-00-5460 | DUES & SUBSCRIPTIONS | 371 | 2,458 | - | - | - | - | - | 495 | 3,324 | 2,500 | 132.96% |
| 51-510-54-00-5462 | PROFESSIONAL SERVICES | 6,230 | 4,813 | 6,855 | 5,824 | 4,789 | 11,283 | 4,991 | 3,854 | 48,639 | 166,000 | 29.30% |
| 51-510-54-00-5465 | ENGINEERING SERVICES | - | - | 4,415 | 7,350 | 8,534 | - | 38,325 | 6,194 | 64,817 | 75,000 | 86.42% |
| 51-510-54-00-5480 | UTILITIES | - | - | 27,032 | 27,009 | 27,176 | 28,366 | 25,999 | 26,247 | 161,831 | 312,700 | 51.75% |
| 51-510-54-00-5483 | JULIE SERVICES | - | - | - | 1,645 | - | 1,645 | - | - | 3,290 | 4,500 | 73.11% |
| 51-510-54-00-5485 | RENTAL & LEASE PURCHASE | 145 | 95 | 208 | 95 | 152 | 95 | 173 | 89 | 1,052 | 2,000 | 52.59% |
| 51-510-54-00-5488 | OFFICE CLEANING | - | 103 | 105 | 108 | 108 | - | 215 | 108 | 745 | 1,329 | 56.09% |
| 51-510-54-00-5490 | VEHICLE MAINTENANCE SERVICES | - | - | - | - | - | - | - | - | - | 12,000 | 0.00% |
| 51-510-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | - | - | - | 12,709 | - | - | 761 | - | 13,471 | 32,000 | 42.10% |
| 51-510-54-00-5498 | PAYING AGENT FEES | - | - | 349 | 475 | - | 475 | - | - | 1,299 | 1,300 | 99.95% |
| 51-510-54-00-5499 | BAD DEBT | - | - | - | - | - | - | - | - | - | 10,000 | 0.00% |
| <i>Supplies</i> | | | | | | | | | | | | |
| 51-510-56-00-5600 | WEARING APPAREL | - | 33 | 247 | - | - | 391 | 209 | 841 | 1,721 | 5,000 | 34.42% |
| 51-510-56-00-5620 | OPERATING SUPPLIES | - | 324 | 457 | 696 | 117 | 202 | 322 | 204 | 2,323 | 11,000 | 21.12% |
| 51-510-56-00-5628 | VEHICLE MAINTENANCE SUPPLIES | - | 2,797 | 532 | 1,945 | - | 192 | - | 549 | 6,014 | 2,500 | 240.57% |
| 51-510-56-00-5630 | SMALL TOOLS & EQUIPMENT | - | - | 96 | - | 43 | 64 | 182 | 48 | 432 | 8,400 | 5.15% |
| 51-510-56-00-5638 | TREATMENT FACILITY SUPPLIES | 5,282 | 8,659 | 14,358 | 19,108 | 15,637 | 19,580 | 12,214 | 27,371 | 122,209 | 191,425 | 63.84% |
| 51-510-56-00-5640 | REPAIR & MAINTENANCE | - | 1,098 | 617 | 4,345 | 1,622 | - | 4,259 | 328 | 12,270 | 27,500 | 44.62% |
| 51-510-56-00-5664 | METERS & PARTS | - | 1,205 | 5,036 | 32,576 | 28,252 | 10,206 | 34,948 | 31,693 | 143,917 | 100,000 | 143.92% |
| 51-510-56-00-5665 | JULIE SUPPLIES | - | - | - | - | 8 | - | 192 | 650 | 850 | 3,000 | 28.33% |
| 51-510-56-00-5695 | GASOLINE | - | 285 | 646 | 3,365 | 1,395 | 1,341 | 1,634 | 1,852 | 10,519 | 21,400 | 49.15% |
| <i>Capital Outlay</i> | | | | | | | | | | | | |
| 51-510-60-00-6015 | WATER TOWER PAINTING | - | - | - | - | - | - | - | - | - | 20,000 | 0.00% |
| 51-510-60-00-6022 | WELL REHABILITATIONS | - | - | - | - | - | - | 2,195 | 2,976 | 5,170 | 192,000 | 2.69% |
| 51-510-60-00-6025 | ROAD TO BETTER ROADS PROGRAM | - | - | 161,675 | 148,787 | 42,704 | 161,745 | 38,521 | 5,761 | 559,193 | 950,000 | 58.86% |
| 51-510-60-00-6059 | US34 (IL RT47/ORCHARD) PROJECT | - | - | - | - | - | - | - | - | - | 21,000 | 0.00% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| % of Fiscal Year | | | | | | | | | | FISCAL YEAR 2022 | | |
|------------------------|-----------------------------------|--------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|-------------|-------------|
| ACCOUNT NUMBER | DESCRIPTION | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | Year-to-Date Totals | BUDGET | % of Budget |
| 51-510-60-00-6060 | EQUIPMENT | - | - | - | 158 | 611 | - | 24,996 | 717 | 26,481 | 463,000 | 5.72% |
| 51-510-60-00-6066 | RTE 71 WATERMAIN REPLACEMENT | - | - | - | - | - | - | - | - | - | 33,208 | 0.00% |
| 51-510-60-00-6070 | VEHICLES | - | - | - | - | - | 3,200 | - | - | 3,200 | 100,000 | 3.20% |
| 51-510-60-00-6079 | ROUTE 47 EXPANSION | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 3,781 | 30,248 | 45,372 | 66.67% |
| 51-510-60-00-6081 | CATION EXCHANGE MEDIA REPLACEMENT | - | - | - | - | - | - | - | 402 | 402 | 216,000 | 0.19% |
| 2015A Bond | | | | | | | | | | | | |
| 51-510-77-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | - | - | 312,545 | - | 312,545 | 312,545 | 100.00% |
| 51-510-77-00-8050 | INTEREST PAYMENT | 64,127 | - | - | - | - | - | 64,127 | - | 128,254 | 128,254 | 100.00% |
| 2016 Refunding Bond | | | | | | | | | | | | |
| 51-510-85-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | - | - | - | 1,040,000 | 1,040,000 | 1,040,000 | 100.00% |
| 51-510-85-00-8050 | INTEREST PAYMENT | - | 29,325 | - | - | - | - | - | 29,325 | 58,650 | 58,650 | 100.00% |
| IEPA Loan L17-156300 | | | | | | | | | | | | |
| 51-510-89-00-8000 | PRINCIPAL PAYMENT | - | - | - | 54,530 | - | - | - | - | 54,530 | 109,743 | 49.69% |
| 51-510-89-00-8050 | INTEREST PAYMENT | - | - | - | 7,985 | - | - | - | - | 7,985 | 15,288 | 52.23% |
| 2014C Refunding Bond | | | | | | | | | | | | |
| 51-510-94-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | - | - | - | 135,000 | 135,000 | 135,000 | 100.00% |
| 51-510-94-00-8050 | INTEREST PAYMENT | - | 8,175 | - | - | - | - | - | 8,175 | 16,350 | 16,350 | 100.00% |
| TOTAL FUND REVENUES | | 95,384 | 728,221 | 88,075 | 998,801 | 100,257 | 886,944 | 49,678 | 772,990 | 3,720,349 | 5,061,271 | 73.51% |
| TOTAL FUND EXPENSES | | 172,807 | 164,730 | 332,887 | 431,240 | 244,904 | 378,817 | 664,237 | 1,429,657 | 3,819,280 | 6,081,733 | 62.80% |
| FUND SURPLUS (DEFICIT) | | (77,423) | 563,490 | (244,812) | 567,561 | (144,648) | 508,127 | (614,559) | (656,667) | (98,931) | (1,020,462) | |

SEWER FUND REVENUES

| Charges for Service | | | | | | | | | | | | |
|----------------------------|------------------------------|--------|---------|--------|---------|--------|---------|--------|---------|-----------|-----------|---------|
| 52-000-41-00-4165 | FEDERAL GRANTS - ARPA FUNDS | - | - | - | - | - | - | - | - | - | 84,500 | 0.00% |
| 52-000-44-00-4435 | SEWER MAINTENANCE FEES | 187 | 175,357 | 350 | 176,807 | 353 | 177,865 | 201 | 179,654 | 710,774 | 1,055,596 | 67.33% |
| 52-000-44-00-4440 | SEWER INFRASTRUCTURE FEE | 127 | 68,526 | 198 | 68,961 | 220 | 69,377 | 184 | 69,972 | 277,564 | 395,000 | 70.27% |
| 52-000-44-00-4455 | SW CONNECTION FEES - OPS | 8,900 | 10,300 | 12,800 | 15,600 | 9,300 | 11,700 | 13,200 | 4,000 | 85,800 | 23,300 | 368.24% |
| 52-000-44-00-4456 | SW CONNECTION FEES - CAPITAL | 21,600 | 7,200 | 7,200 | 14,400 | 16,200 | 10,800 | 1,800 | - | 79,200 | 180,000 | 44.00% |
| 52-000-44-00-4462 | LATE PENALTIES - SEWER | 12 | 3,495 | 11 | 3,261 | 5 | 2,960 | 3 | 2,864 | 12,611 | 15,957 | 79.03% |
| Investment Earnings | | | | | | | | | | | | |
| 52-000-45-00-4500 | INVESTMENT EARNINGS | 7 | 13 | 17 | 27 | 32 | 37 | 40 | 37 | 211 | 1,500 | 14.04% |
| 52-000-45-00-4550 | GAIN ON INVESTMENT | - | - | - | - | 2,874 | - | - | - | 2,874 | - | 0.00% |
| Other Financing Sources | | | | | | | | | | | | |
| 52-000-46-00-4690 | REIMB - MISCELLANEOUS | - | - | - | - | - | - | 1,683 | - | 1,683 | - | 0.00% |
| 52-000-48-00-4850 | MISCELLANEOUS INCOME | - | 229 | - | - | - | - | - | - | 229 | - | 0.00% |
| 52-000-49-00-4901 | TRANSFER FROM GENERAL | 43,312 | 43,312 | 43,312 | 43,312 | 43,312 | 43,312 | 43,312 | 43,312 | 346,499 | 519,749 | 66.67% |
| TOTAL REVENUES: SEWER FUND | | 74,145 | 308,433 | 63,887 | 322,369 | 72,296 | 316,052 | 60,423 | 299,840 | 1,517,444 | 2,275,602 | 66.68% |

SEWER OPERATIONS EXPENSES

| Salaries & Wages | | | | | | | | | | | | |
|-------------------|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| 52-520-50-00-5010 | SALARIES & WAGES | 18,560 | 19,518 | 20,334 | 18,874 | 19,378 | 32,188 | 19,725 | 20,119 | 168,695 | 271,613 | 62.11% |
| 52-520-50-00-5015 | PART-TIME SALARIES | - | - | - | - | - | - | - | - | - | 6,720 | 0.00% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| % of Fiscal Year | | | | | | | | | | FISCAL YEAR 2022 | | |
|----------------------|---------------------------------|--------|---------|---------|-----------|--------------|------------|-------------|-------------|------------------|--------|-------------|
| ACCOUNT NUMBER | DESCRIPTION | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Year-to-Date | BUDGET | % of Budget |
| | | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | Totals | | |
| 52-520-50-00-5020 | OVERTIME | - | - | 149 | 73 | 100 | 97 | 66 | 19 | 502 | 500 | 100.41% |
| Benefits | | | | | | | | | | | | |
| 52-520-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 2,062 | 2,168 | 2,276 | 2,105 | 2,164 | 3,587 | 2,199 | 2,237 | 18,798 | 28,321 | 66.37% |
| 52-520-52-00-5214 | FICA CONTRIBUTION | 1,352 | 1,426 | 1,497 | 1,380 | 1,421 | 2,398 | 1,443 | 1,469 | 12,385 | 20,151 | 61.46% |
| 52-520-52-00-5216 | GROUP HEALTH INSURANCE | 10,325 | 8,889 | 4,342 | 3,830 | 3,278 | 4,863 | 4,731 | 3,490 | 43,749 | 80,510 | 54.34% |
| 52-520-52-00-5222 | GROUP LIFE INSURANCE | (67) | 135 | (67) | 253 | (67) | 39 | 44 | 39 | 309 | 529 | 58.44% |
| 52-520-52-00-5223 | DENTAL INSURANCE | - | 898 | 299 | 322 | 322 | 340 | 322 | 322 | 2,825 | 5,527 | 51.11% |
| 52-520-52-00-5224 | VISION INSURANCE | 66 | 66 | - | 199 | - | 66 | 70 | 66 | 534 | 830 | 64.28% |
| 52-520-52-00-5230 | UNEMPLOYMENT INSURANCE | - | - | 303 | - | - | - | - | - | 303 | 850 | 35.65% |
| 52-520-52-00-5231 | LIABILITY INSURANCE | 3,345 | 941 | 941 | 941 | 941 | 940 | 462 | 492 | 9,003 | 15,036 | 59.88% |
| Contractual Services | | | | | | | | | | | | |
| 52-520-54-00-5401 | ADMINISTRATIVE CHARGEBACK | 3,797 | 3,797 | 3,797 | 3,797 | 3,797 | 3,797 | 3,797 | 3,797 | 30,375 | 45,563 | 66.67% |
| 52-520-54-00-5412 | TRAINING & CONFERENCES | - | - | - | 30 | - | - | - | - | 30 | 3,500 | 0.86% |
| 52-520-54-00-5415 | TRAVEL & LODGING | - | - | - | - | - | - | - | - | - | 3,000 | 0.00% |
| 52-520-54-00-5430 | PRINTING & DUPLICATING | - | 230 | 50 | 240 | 2 | 228 | 7 | 34 | 791 | 1,500 | 52.70% |
| 52-520-54-00-5440 | TELECOMMUNICATIONS | - | 606 | 642 | 1,410 | 806 | 1,140 | 269 | 1,694 | 6,566 | 13,500 | 48.64% |
| 52-520-54-00-5444 | LIFT STATION SERVICES | 92 | 6,417 | 9,580 | 4,907 | 381 | 515 | 4,516 | 513 | 26,920 | 36,000 | 74.78% |
| 52-520-54-00-5462 | BUILDINGS & GROUNDS CHARGEBACK | - | - | - | - | - | - | - | - | - | 14,774 | 0.00% |
| 52-520-54-00-5462 | PROFESSIONAL SERVICES | 2,771 | 2,331 | 1,867 | 2,674 | 2,242 | 1,483 | 2,328 | 1,624 | 17,321 | 35,500 | 48.79% |
| 52-520-54-00-5480 | UTILITIES | - | - | 1,004 | 1,070 | 1,016 | 984 | 1,275 | 1,530 | 6,879 | 25,249 | 27.25% |
| 52-520-54-00-5483 | JULIE SERVICES | - | - | - | 1,645 | - | 1,645 | - | - | 3,290 | 4,500 | 73.11% |
| 52-520-54-00-5485 | RENTAL & LEASE PURCHASE | 69 | 57 | 170 | 57 | 57 | 57 | 135 | 52 | 655 | 1,500 | 43.64% |
| 52-520-54-00-5488 | OFFICE CLEANING | - | 103 | 105 | 108 | 108 | - | 215 | 108 | 745 | 1,329 | 56.09% |
| 52-520-54-00-5490 | VEHICLE MAINTENANCE SERVICES | - | | 1,929 | - | - | - | - | - | 1,929 | 10,000 | 19.29% |
| 52-520-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | - | | - | - | - | - | 350 | - | 350 | 16,000 | 2.19% |
| 52-520-54-00-5498 | PAYING AGENT FEES | - | | - | - | - | - | - | 689 | 689 | 750 | 91.80% |
| 52-520-54-00-5499 | BAD DEBT | - | | - | - | - | - | - | - | - | 2,000 | 0.00% |
| Supplies | | | | | | | | | | | | |
| 52-520-56-00-5600 | WEARING APPAREL | - | 401 | 363 | 138 | 20 | - | 45 | 643 | 1,609 | 3,980 | 40.44% |
| 52-520-56-00-5610 | OFFICE SUPPLIES | - | - | 26 | 146 | 72 | 307 | 49 | 110 | 709 | 1,250 | 56.71% |
| 52-520-56-00-5613 | LIFT STATION MAINTENANCE | - | - | 39 | - | - | 2,737 | 3,088 | 380 | 6,244 | 8,000 | 78.05% |
| 52-520-56-00-5620 | OPERATING SUPPLIES | - | 170 | 242 | 278 | 915 | 783 | 393 | 110 | 2,891 | 9,500 | 30.43% |
| 52-520-56-00-5628 | VEHICLE MAINTENANCE SUPPLIES | - | 627 | 209 | 155 | 2,083 | 165 | 1,956 | 719 | 5,913 | 10,000 | 59.13% |
| 52-520-56-00-5630 | SMALL TOOLS & EQUIPMENT | - | - | 269 | - | 389 | - | 438 | 921 | 2,017 | 5,600 | 36.02% |
| 52-520-56-00-5640 | REPAIR & MAINTENANCE | - | - | - | - | 193 | - | - | - | 193 | 5,000 | 3.86% |
| 52-520-56-00-5665 | JULIE SUPPLIES | - | - | - | - | - | - | - | 650 | 650 | 2,233 | 29.11% |
| 52-520-56-00-5695 | GASOLINE | - | 285 | - | 3,365 | 1,076 | 615 | 2,394 | 1,302 | 9,037 | 20,000 | 45.18% |
| Capital Outlay | | | | | | | | | | | | |
| 52-520-60-00-6001 | SCADA SYSTEM | - | - | - | - | 43,783 | - | - | - | 43,783 | 67,000 | 65.35% |
| 52-520-60-00-6059 | US 34 (IL RT47/ORCHARD) PROJECT | - | - | - | - | - | - | - | - | - | 1,100 | 0.00% |
| 52-520-60-00-6060 | EQUIPMENT | - | - | - | - | - | - | - | - | - | 82,000 | 0.00% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Year-to-Date | FISCAL YEAR 2022 | % of Budget |
|------------------------------------|-------------------------------|------------------|--------|---------|---------|-----------|--------------|------------|-------------|-------------|--------------|------------------|-------------|
| | | | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | Totals | BUDGET | |
| 52-520-60-00-6070 | VEHICLES | | - | - | - | - | - | - | - | - | - | 100,000 | 0.00% |
| 52-520-60-00-6066 | RTE 71 SEWER MAIN REPLACEMENT | | - | - | - | - | - | - | - | - | - | 68,721 | 0.00% |
| 52-520-60-00-6079 | ROUTE 47 EXPANSION | | 1,873 | 1,873 | 1,873 | 1,873 | 1,873 | 1,873 | 1,873 | 1,873 | 14,988 | 22,488 | 66.65% |
| <i>2003 IRBB Debt Certificates</i> | | | | | | | | | | | | | |
| 52-520-90-00-8000 | PRINCIPAL PAYMENT | | - | - | - | - | - | - | - | - | - | 150,000 | 0.00% |
| 52-520-90-00-8050 | INTEREST PAYMENT | | - | - | 7,855 | - | - | - | - | - | 7,855 | 15,710 | 50.00% |
| <i>2011 Refunding Bond</i> | | | | | | | | | | | | | |
| 52-520-92-00-8000 | PRINCIPAL PAYMENT | | - | - | - | - | - | - | - | 920,000 | 920,000 | 920,000 | 100.00% |
| 52-520-92-00-8050 | INTEREST PAYMENT | | - | 107,535 | - | - | - | - | - | 107,535 | 215,070 | 215,070 | 100.00% |
| <i>Other Financing Uses</i> | | | | | | | | | | | | | |
| 52-520-99-00-9951 | TRANSFER TO WATER | | 6,306 | 6,306 | 6,306 | 6,306 | 6,306 | 6,306 | 6,306 | 6,306 | 50,450 | 75,675 | 66.67% |
| TOTAL FUND REVENUES | | | | | | | | | | | | | |
| | | | 74,145 | 308,433 | 63,887 | 322,369 | 72,296 | 316,052 | 60,423 | 299,840 | 1,517,444 | 2,275,602 | 66.68% |
| TOTAL FUND EXPENSES | | | | | | | | | | | | | |
| | | | 50,553 | 164,781 | 66,399 | 56,174 | 92,654 | 67,154 | 58,494 | 1,078,842 | 1,635,050 | 2,428,579 | 67.33% |
| FUND SURPLUS (DEFICIT) | | | | | | | | | | | | | |
| | | | 23,592 | 143,652 | (2,512) | 266,196 | (20,358) | 248,897 | 1,929 | (779,002) | (117,606) | (152,977) | |

LAND CASH REVENUES

| | | | | | | | | | | | | | |
|----------------------------------|----------------------|---|-----|---|-------|---|---|---|---|---|-------|--------|--------|
| 72-000-47-00-4701 | WHITE OAK | - | - | - | - | - | - | - | - | - | - | 1,406 | 0.00% |
| 72-000-47-00-4702 | WHISPERING MEADOWS | - | - | - | - | - | - | - | - | - | - | 4,699 | 0.00% |
| 72-000-47-00-4704 | BLACKBERRY WOODS | - | - | - | 1,136 | - | - | - | - | - | 1,136 | 1,932 | 58.82% |
| 72-000-47-00-4706 | CALEDONIA | - | - | - | - | - | - | - | - | - | - | 4,698 | 0.00% |
| 72-000-47-00-4708 | COUNTRY HILLS | - | - | - | - | - | - | - | - | - | - | 4,358 | 0.00% |
| 72-000-47-00-4725 | HEARTLAND MEADOWS | - | - | - | - | - | - | - | - | - | - | 3,522 | 0.00% |
| 72-000-47-00-4736 | BRIARWOOD | - | - | - | - | - | - | - | - | - | - | 5,145 | 0.00% |
| 72-000-48-00-4850 | MISCELLANEOUS INCOME | - | 193 | - | - | - | - | - | - | - | 193 | - | 0.00% |
| TOTAL REVENUES: LAND CASH | | - | 193 | - | 1,136 | - | - | - | - | - | 1,329 | 25,760 | 5.16% |

LAND CASH EXPENDITURES

| | | | | | | | | | | | | | |
|--------------------------------|----------------------------------|---|---|-----|---|-------|---|---|---|---|-------|--------|-------|
| 72-720-60-00-6067 | BLACKBERRY CREEK NATURE PRESERVE | - | - | - | - | - | - | - | - | - | - | 5,000 | 0.00% |
| TOTAL FUND REVENUES | | | | | | | | | | | | | |
| | | | - | 193 | - | 1,136 | - | - | - | - | 1,329 | 25,760 | 5.16% |
| TOTAL FUND EXPENDITURES | | | | | | | | | | | | | |
| | | | - | - | - | - | - | - | - | - | - | 5,000 | 0.00% |
| FUND SURPLUS (DEFICIT) | | | | | | | | | | | | | |
| | | | - | 193 | - | 1,136 | - | - | - | - | 1,329 | 20,760 | |

PARK & RECREATION REVENUES

| Charges for Service | | | | | | | | | | | | |
|---------------------|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| 79-000-41-00-4165 | FEDERAL GRANT - ARPA FUNDS | - | - | - | - | - | - | - | - | - | 334,250 | 0.00% |
| 79-000-44-00-4402 | SPECIAL EVENTS | 11,700 | 17,656 | 27,788 | - | 45 | 6,425 | 7,005 | 45 | 70,664 | 90,000 | 78.52% |
| 79-000-44-00-4403 | CHILD DEVELOPMENT | 5,330 | 12,348 | 1,638 | 12,251 | 12,530 | 12,769 | 11,834 | 11,570 | 80,269 | 145,000 | 55.36% |
| 79-000-44-00-4404 | ATHLETICS AND FITNESS | 14,764 | 55,314 | 42,939 | 8,777 | 3,994 | 4,533 | 14,361 | 1,215 | 145,896 | 370,000 | 39.43% |
| 79-000-44-00-4441 | CONCESSION REVENUE | 4,235 | 7,560 | 3,878 | 1,631 | 3,646 | 1,649 | - | - | 22,598 | 45,000 | 50.22% |
| Investment Earnings | | | | | | | | | | | | |
| 79-000-45-00-4500 | INVESTMENT EARNINGS | 7 | 4 | 9 | 12 | 8 | 10 | 5 | 6 | 60 | 250 | 24.17% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Year-to-Date | FISCAL YEAR 2022 | % of Budget |
|--|--------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|---------------|
| | | | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | Totals | BUDGET | |
| <i>Reimbursements</i> | | | | | | | | | | | | | |
| 79-000-46-00-4690 | REIMB - MISCELLANEOUS | | - | - | - | - | - | 1,057 | 2,933 | - | 3,991 | - | 0.00% |
| <i>Miscellaneous</i> | | | | | | | | | | | | | |
| 79-000-48-00-4820 | RENTAL INCOME | | - | 54,849 | 1,700 | 1,700 | 700 | 1,700 | 700 | 700 | 62,049 | 66,209 | 93.72% |
| 79-000-48-00-4825 | PARK RENTALS | | 785 | 932 | 4,638 | 1,392 | 535 | 617 | 309 | 760 | 9,968 | 17,500 | 56.96% |
| 79-000-48-00-4843 | HOMETOWN DAYS | | 1,675 | 3,075 | 2,700 | 8,080 | 124,044 | - | 6,102 | - | 145,676 | 120,000 | 121.40% |
| 79-000-48-00-4846 | SPONSORSHIPS & DONATIONS | | - | 5,450 | 350 | 1,150 | 250 | - | - | - | 7,200 | 15,000 | 48.00% |
| 79-000-48-00-4850 | MISCELLANEOUS INCOME | | 109 | 2,017 | - | 2,088 | 18 | 792 | - | - | 5,025 | 5,000 | 100.49% |
| <i>Other Financing Sources</i> | | | | | | | | | | | | | |
| 79-000-49-00-4901 | TRANSFER FROM GENERAL | | 119,571 | 119,571 | 119,571 | 119,571 | 119,571 | 119,571 | 119,571 | 119,571 | 956,566 | 1,434,849 | 66.67% |
| TOTAL REVENUES: PARK & RECREATION | | | 158,176 | 278,775 | 205,210 | 156,652 | 265,340 | 149,122 | 162,819 | 133,866 | 1,509,961 | 2,643,058 | 57.13% |

PARKS DEPARTMENT EXPENDITURES

| | | | | | | | | | | | | | |
|-----------------------------|---------------------------------|--|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | | |
| 79-790-50-00-5010 | SALARIES & WAGES | | 46,271 | 46,406 | 46,414 | 44,746 | 44,745 | 68,386 | 45,635 | 48,781 | 391,383 | 659,709 | 59.33% |
| 79-790-50-00-5015 | PART-TIME SALARIES | | 2,832 | 5,745 | 7,440 | 7,313 | 5,940 | 7,956 | 4,036 | 1,920 | 43,182 | 62,500 | 69.09% |
| 79-790-50-00-5020 | OVERTIME | | 58 | - | 769 | - | 1,314 | 590 | 548 | - | 3,279 | 5,000 | 65.58% |
| <i>Benefits</i> | | | | | | | | | | | | | |
| 79-790-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | | 5,324 | 5,337 | 5,402 | 5,110 | 5,282 | 7,927 | 5,305 | 5,544 | 45,231 | 70,935 | 63.76% |
| 79-790-52-00-5214 | FICA CONTRIBUTION | | 3,643 | 3,872 | 4,061 | 3,865 | 3,853 | 5,775 | 3,724 | 3,761 | 32,553 | 53,594 | 60.74% |
| 79-790-52-00-5216 | GROUP HEALTH INSURANCE | | 22,007 | 22,292 | 10,989 | 10,684 | 14,252 | 11,225 | 10,285 | 10,122 | 111,855 | 173,195 | 64.58% |
| 79-790-52-00-5222 | GROUP LIFE INSURANCE | | - | 142 | - | 250 | - | 83 | 83 | 83 | 641 | 1,149 | 55.82% |
| 79-790-52-00-5223 | DENTAL INSURANCE | | - | 2,563 | 854 | 854 | 854 | 854 | 854 | 854 | 7,690 | 11,605 | 66.26% |
| 79-790-52-00-5224 | VISION INSURANCE | | 128 | 128 | - | 384 | - | 128 | 128 | 128 | 1,025 | 1,734 | 59.11% |
| <i>Contractual Services</i> | | | | | | | | | | | | | |
| 79-790-54-00-5412 | TRAINING & CONFERENCES | | - | - | - | - | - | - | - | - | - | 9,000 | 0.00% |
| 79-790-54-00-5415 | TRAVEL & LODGING | | - | - | - | - | - | - | - | - | - | 3,000 | 0.00% |
| 79-790-54-00-5422 | VEHICLE & EQUIPMENT CHARGEBACK | | - | - | - | - | - | - | - | - | - | 88,866 | 0.00% |
| 79-790-54-00-5424 | COMPUTER REPLACEMENT CHARGEBACK | | - | - | - | - | - | - | - | - | - | - | 0.00% |
| 79-790-54-00-5440 | TELECOMMUNICATIONS | | - | 691 | 1,191 | 727 | 727 | 1,182 | 772 | 727 | 6,017 | 8,250 | 72.94% |
| 79-790-54-00-5462 | PROFESSIONAL SERVICES | | 510 | 589 | 634 | 3,141 | 829 | 578 | 576 | 858 | 7,715 | 11,400 | 67.68% |
| 79-790-54-00-5466 | LEGAL SERVICES | | - | - | - | - | - | - | - | - | - | 1,000 | 0.00% |
| 79-790-54-00-5485 | RENTAL & LEASE PURCHASE | | 95 | 95 | 5,645 | 1,037 | 95 | 99 | 95 | - | 7,160 | 8,055 | 88.88% |
| 79-790-54-00-5488 | OFFICE CLEANING | | - | 341 | 344 | 352 | 352 | - | 703 | 105 | 2,195 | 3,487 | 62.95% |
| 79-790-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | | - | 53 | 88 | 16 | 3,357 | 1,254 | 4,236 | 272 | 9,276 | 40,000 | 23.19% |
| <i>Supplies</i> | | | | | | | | | | | | | |
| 79-790-56-00-5600 | WEARING APPAREL | | - | - | 312 | 125 | 274 | - | 191 | 754 | 1,656 | 6,220 | 26.63% |
| 79-790-56-00-5620 | OPERATING SUPPLIES | | - | 775 | 472 | 1,615 | 1,500 | 196 | 1,198 | 223 | 5,978 | 25,000 | 23.91% |
| 79-790-56-00-5630 | SMALL TOOLS & EQUIPMENT | | - | 17 | 178 | 44 | 145 | 705 | 652 | 302 | 2,043 | 11,000 | 18.57% |
| 79-790-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | | - | - | - | - | - | - | - | - | - | - | 0.00% |
| 79-790-56-00-5640 | REPAIR & MAINTENANCE | | 659 | 11,336 | 10,413 | 5,166 | 6,690 | 4,322 | 13,883 | 8,965 | 61,433 | 71,000 | 86.53% |
| 79-790-56-00-5646 | ATHLETIC FIELDS & EQUIPMENT | | - | 326 | - | 4,153 | 7,760 | 6,852 | - | 1,700 | 20,792 | 55,000 | 37.80% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 | |
|---|-------------|------------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|------------------|---------------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | BUDGET | % of Budget |
| 79-790-56-00-5695 | GASOLINE | - | 955 | 3,517 | 4,091 | 2,751 | 3,807 | 4,702 | 2,361 | 22,184 | 21,824 | 101.65% |
| TOTAL EXPENDITURES: PARKS DEPARTMENT | | 81,526 | 101,661 | 98,723 | 93,673 | 100,719 | 121,920 | 97,607 | 87,460 | 783,289 | 1,402,523 | 55.85% |

RECREATION DEPARTMENT EXPENDITURES

| | | | | | | | | | | | | |
|-----------------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|
| <i>Salaries & Wages</i> | | | | | | | | | | | | |
| 79-795-50-00-5010 | SALARIES & WAGES | 28,258 | 24,483 | 25,867 | 28,256 | 28,256 | 44,254 | 27,829 | 29,764 | 236,967 | 386,753 | 61.27% |
| 79-795-50-00-5015 | PART-TIME SALARIES | 33 | 496 | 468 | - | 2,240 | - | 193 | - | 3,429 | 23,500 | 14.59% |
| 79-795-50-00-5045 | CONCESSION WAGES | 680 | 2,591 | 2,298 | - | 672 | 1,001 | 39 | - | 7,281 | 15,000 | 48.54% |
| 79-795-50-00-5046 | PRE-SCHOOL WAGES | 2,399 | 656 | 1,013 | 540 | 1,025 | 8,108 | 5,731 | 3,915 | 23,387 | 40,000 | 58.47% |
| 79-795-50-00-5052 | INSTRUCTORS WAGES | 2,113 | 1,219 | 1,193 | 1,525 | 987 | 2,440 | 579 | - | 10,055 | 40,000 | 25.14% |
| <i>Benefits</i> | | | | | | | | | | | | |
| 79-795-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 3,148 | 2,737 | 2,893 | 3,289 | 3,236 | 5,243 | 3,103 | 3,318 | 26,967 | 45,446 | 59.34% |
| 79-795-52-00-5214 | FICA CONTRIBUTION | 2,492 | 2,211 | 2,320 | 2,271 | 2,476 | 4,234 | 2,575 | 2,522 | 21,099 | 37,238 | 56.66% |
| 79-795-52-00-5216 | GROUP HEALTH INSURANCE | 12,962 | 9,856 | 4,148 | 5,343 | 4,372 | 5,058 | 4,902 | 4,453 | 51,093 | 107,479 | 47.54% |
| 79-795-52-00-5222 | GROUP LIFE INSURANCE | (41) | 109 | (41) | 242 | (41) | 62 | 52 | 52 | 395 | 748 | 52.83% |
| 79-795-52-00-5223 | DENTAL INSURANCE | - | 1,279 | 455 | 492 | 455 | 388 | 388 | 388 | 3,846 | 7,685 | 50.05% |
| 79-795-52-00-5224 | VISION INSURANCE | 72 | 59 | - | 209 | - | 72 | 62 | 62 | 536 | 1,156 | 46.38% |
| <i>Contractual Services</i> | | | | | | | | | | | | |
| 79-795-54-00-5412 | TRAINING & CONFERENCES | - | - | 824 | 14 | - | 14 | 179 | - | 1,032 | 5,000 | 20.64% |
| 79-795-54-00-5415 | TRAVEL & LODGING | - | - | - | - | - | - | - | - | - | 3,000 | 0.00% |
| 79-795-54-00-5424 | COMPUTER REPLACEMENT CHARGEBACK | - | - | - | - | - | - | - | - | - | 1,770 | 0.00% |
| 79-795-54-00-5426 | PUBLISHING & ADVERTISING | 3,500 | 527 | - | 264 | 854 | 265 | 790 | 1,112 | 7,311 | 55,000 | 13.29% |
| 79-795-54-00-5440 | TELECOMMUNICATIONS | - | 681 | 679 | 1,610 | 868 | 1,258 | 780 | 1,559 | 7,435 | 8,750 | 84.97% |
| 79-795-54-00-5447 | SCHOLARSHIPS | - | - | - | - | - | - | - | - | - | 2,500 | 0.00% |
| 79-795-54-00-5452 | POSTAGE & SHIPPING | 67 | 259 | 74 | 72 | 65 | 181 | 104 | 126 | 948 | 3,500 | 27.07% |
| 79-795-54-00-5460 | DUES & SUBSCRIPTIONS | - | 39 | - | - | - | - | 675 | 1,494 | 2,208 | 3,000 | 73.60% |
| 79-795-54-00-5462 | PROFESSIONAL SERVICES | 2,151 | 12,117 | 19,320 | 6,036 | 10,743 | 7,850 | 3,661 | 4,745 | 66,624 | 140,000 | 47.59% |
| 79-795-54-00-5480 | UTILITIES | - | 172 | 441 | 615 | 328 | 429 | 835 | 764 | 3,584 | 14,072 | 25.47% |
| 79-795-54-00-5485 | RENTAL & LEASE PURCHASE | 95 | 95 | 155 | 95 | 95 | 155 | 95 | - | 783 | 3,000 | 26.09% |
| 79-795-54-00-5488 | OFFICE CLEANING | - | 619 | 622 | 630 | 600 | - | 1,260 | 683 | 4,414 | 7,938 | 55.60% |
| 79-795-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | - | - | 12 | - | 306 | 400 | 16 | 70 | 804 | 3,000 | 26.79% |
| <i>Supplies</i> | | | | | | | | | | | | |
| 79-795-56-00-5602 | HOMETOWN DAYS SUPPLIES | 9,475 | - | 602 | 36,275 | 74,584 | 3,823 | 2,226 | 889 | 127,875 | 120,000 | 106.56% |
| 79-795-56-00-5606 | PROGRAM SUPPLIES | 13,300 | 47,638 | 21,931 | 9,203 | 4,416 | 21,267 | 13,538 | 10,434 | 141,728 | 200,000 | 70.86% |
| 79-795-56-00-5607 | CONCESSION SUPPLIES | 350 | 492 | 1,945 | 779 | 3,380 | 1,348 | (181) | - | 8,113 | 18,000 | 45.07% |
| 79-795-56-00-5610 | OFFICE SUPPLIES | - | - | 52 | 76 | 247 | 227 | 210 | 595 | 1,407 | 3,000 | 46.91% |
| 79-795-56-00-5620 | OPERATING SUPPLIES | - | 3,170 | 3,466 | 2,520 | 2,378 | 2,807 | 2,883 | 1,917 | 19,141 | 15,000 | 127.61% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | % of Budget |
|--|----------------------|------------------|---------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------------|
| 79-795-56-00-5640 | REPAIR & MAINTENANCE | | - | - | 6 | 52 | 458 | 198 | 81 | 100 | 894 | 2,000 | 44.72% |
| TOTAL EXPENDITURES: RECREATION DEPARTMENT | | | 81,053 | 111,505 | 90,745 | 100,408 | 142,998 | 111,082 | 72,604 | 68,961 | 779,355 | 1,313,535 | 59.33% |

| | | | | | | | | | | | |
|--------------------------------|----------------|----------------|----------------|-----------------|----------------|-----------------|----------------|-----------------|------------------|------------------|---------------|
| TOTAL FUND REVENUES | 158,176 | 278,775 | 205,210 | 156,652 | 265,340 | 149,122 | 162,819 | 133,866 | 1,509,961 | 2,643,058 | 57.13% |
| TOTAL FUND EXPENDITURES | 162,579 | 213,166 | 189,468 | 194,081 | 243,717 | 233,002 | 170,211 | 156,421 | 1,562,645 | 2,716,058 | 57.53% |
| FUND SURPLUS (DEFICIT) | (4,403) | 65,610 | 15,742 | (37,429) | 21,623 | (83,880) | (7,392) | (22,555) | (52,683) | (73,000) | |

LIBRARY OPERATIONS REVENUES

| | | | | | | | | | | | | |
|-------------------------|-----------------------------|--------|---------|--------|--------|---------|--------|--------|-------|-----------|-----------|---------|
| Taxes | | | | | | | | | | | | |
| 82-000-40-00-4000 | PROPERTY TAXES | 36,449 | 366,781 | 11,201 | 30,247 | 312,477 | 11,654 | 5,438 | - | 774,248 | 776,734 | 99.68% |
| 82-000-40-00-4083 | PROPERTY TAXES-DEBT SERVICE | 39,429 | 396,774 | 12,117 | 32,721 | 338,029 | 12,607 | 5,883 | - | 837,560 | 836,024 | 100.18% |
| Intergovernmental | | | | | | | | | | | | |
| 82-000-41-00-4120 | PERSONAL PROPERTY TAX | 2,085 | - | 1,519 | 193 | - | 2,531 | - | 525 | 6,854 | 5,250 | 130.55% |
| 82-000-41-00-4160 | FEDERAL GRANTS | - | - | - | - | 764 | - | - | - | 764 | - | 0.00% |
| 82-000-41-00-4170 | STATE GRANTS | - | - | - | 24,958 | - | - | - | - | 24,958 | 21,151 | 118.00% |
| Fines & Forfeits | | | | | | | | | | | | |
| 82-000-43-00-4330 | LIBRARY FINES | 557 | 485 | 238 | 1,215 | 152 | 1,466 | 228 | 140 | 4,481 | 8,500 | 52.71% |
| Charges for Service | | | | | | | | | | | | |
| 82-000-44-00-4401 | LIBRARY SUBSCRIPTION CARDS | 1,435 | 991 | - | 2,735 | - | 1,431 | - | 799 | 7,391 | 8,500 | 86.96% |
| 82-000-44-00-4422 | COPY FEES | 271 | 297 | - | 547 | 287 | 212 | 107 | 135 | 1,857 | 3,800 | 48.87% |
| 82-000-44-00-4438 | PROGRAM FEES | - | - | - | 11 | - | 3 | 7 | 5 | 26 | - | 0.00% |
| Investment Earnings | | | | | | | | | | | | |
| 82-000-45-00-4500 | INVESTMENT EARNINGS | 41 | 44 | 64 | 61 | 72 | 85 | 86 | 89 | 542 | 2,000 | 27.11% |
| 82-000-45-00-4550 | GAIN ON INVESTMENT | - | - | - | - | 355 | - | - | - | 355 | - | 0.00% |
| Miscellaneous | | | | | | | | | | | | |
| 82-000-48-00-4820 | RENTAL INCOME | - | - | - | - | 75 | - | - | - | 75 | 1,750 | 4.29% |
| 82-000-48-00-4850 | MISCELLANEOUS INCOME | 98 | 374 | 175 | 360 | 249 | 245 | 111 | 206 | 1,818 | 2,000 | 90.90% |
| Other Financing Sources | | | | | | | | | | | | |
| 82-000-49-00-4901 | TRANSFER FROM GENERAL | 1,775 | 1,775 | 2,139 | 1,775 | 1,775 | 1,774 | 872 | 928 | 12,815 | 26,993 | 47.48% |
| TOTAL REVENUES: LIBRARY | | 82,141 | 767,522 | 27,453 | 94,824 | 654,234 | 32,009 | 12,733 | 2,829 | 1,673,744 | 1,692,702 | 98.88% |

LIBRARY OPERATIONS EXPENDITURES

| Salaries & Wages | | | | | | | | | | | | |
|-------------------|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|--------|
| 82-820-50-00-5010 | SALARIES & WAGES | 17,137 | 17,567 | 19,173 | 21,179 | 21,452 | 32,178 | 21,452 | 21,452 | 171,590 | 286,470 | 59.90% |
| 82-820-50-00-5015 | PART-TIME SALARIES | 12,796 | 12,339 | 12,568 | 12,770 | 11,441 | 21,376 | 13,189 | 13,058 | 109,539 | 195,544 | 56.02% |
| Benefits | | | | | | | | | | | | |
| 82-820-52-00-5212 | RETIREMENT PLAN CONTRIBUTION | 1,904 | 1,952 | 2,130 | 2,353 | 2,383 | 3,575 | 2,383 | 2,383 | 19,064 | 32,180 | 59.24% |
| 82-820-52-00-5214 | FICA CONTRIBUTION | 2,219 | 2,217 | 2,357 | 2,521 | 2,440 | 4,021 | 2,574 | 2,558 | 20,908 | 35,685 | 58.59% |
| 82-820-52-00-5216 | GROUP HEALTH INSURANCE | 11,119 | 12,186 | 6,145 | 7,145 | 7,266 | 6,543 | 6,047 | 7,287 | 63,739 | 105,501 | 60.42% |
| 82-820-52-00-5222 | GROUP LIFE INSURANCE | - | 66 | - | 131 | - | 52 | 47 | 47 | 343 | 377 | 90.94% |
| 82-820-52-00-5223 | DENTAL INSURANCE | - | 1,439 | 480 | 554 | 517 | 517 | 517 | 616 | 4,637 | 7,079 | 65.51% |
| 82-820-52-00-5224 | VISION INSURANCE | 34 | 72 | - | 228 | - | 78 | 78 | 78 | 568 | 1,088 | 52.25% |
| 82-820-52-00-5230 | UNEMPLOYMENT INSURANCE | - | - | 364 | - | - | - | - | - | 364 | 1,000 | 36.40% |
| 82-820-52-00-5231 | LIABILITY INSURANCE | 2,114 | 1,775 | 1,775 | 1,775 | 1,775 | 1,774 | 872 | 928 | 12,790 | 25,993 | 49.21% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% | 17% | 25% | 33% | 42% | 50% | 58% | 67% | Year-to-Date | FISCAL YEAR 2022 | % of Budget |
|--------------------------------|-------------------------------|------------------|---------------|----------------|-----------------|---------------|----------------|-----------------|-----------------|------------------|------------------|------------------|---------------|
| | | | May-21 | June-21 | July-21 | August-21 | September-21 | October-21 | November-21 | December-21 | Totals | BUDGET | |
| <i>Contractual Services</i> | | | | | | | | | | | | | |
| 82-820-54-00-5412 | TRAINING & CONFERENCES | | - | - | - | - | 20 | 260 | - | 22 | 302 | 3,000 | 10.06% |
| 82-820-54-00-5415 | TRAVEL & LODGING | | - | - | - | - | - | - | 82 | 20 | 102 | 1,500 | 6.78% |
| 82-820-54-00-5426 | PUBLISHING & ADVERTISING | | - | - | 167 | - | - | - | - | - | 167 | 2,500 | 6.68% |
| 82-820-54-00-5440 | TELECOMMUNICATIONS | | - | 426 | - | 252 | 293 | 161 | 600 | 161 | 1,893 | 7,200 | 26.29% |
| 82-820-54-00-5452 | POSTAGE & SHIPPING | | - | 12 | 6 | 180 | 34 | 6 | 131 | 24 | 393 | 750 | 52.36% |
| 82-820-54-00-5460 | DUES & SUBSCRIPTIONS | | 569 | 1,371 | 1,492 | 13 | 172 | 1,863 | 155 | 13 | 5,647 | 11,000 | 51.34% |
| 82-820-54-00-5462 | PROFESSIONAL SERVICES | | 1,262 | 2,982 | 2,767 | 3,973 | 4,312 | 1,157 | 4,996 | 6,736 | 28,185 | 40,000 | 70.46% |
| 82-820-54-00-5466 | LEGAL SERVICES | | - | - | - | 2,138 | - | - | 788 | - | 2,925 | 3,000 | 97.50% |
| 82-820-54-00-5468 | AUTOMATION | | 2,534 | - | 4,748 | - | - | - | 4,464 | - | 11,747 | 20,000 | 58.73% |
| 82-820-54-00-5480 | UTILITIES | | - | - | 2,406 | 1,343 | 1,392 | 1,600 | 2,145 | 2,630 | 11,516 | 12,351 | 93.24% |
| 82-820-54-00-5495 | OUTSIDE REPAIR & MAINTENANCE | | 1,033 | 2,347 | 5,905 | 2,775 | 270 | 1,635 | 5,977 | - | 19,942 | 50,000 | 39.88% |
| 82-820-54-00-5498 | PAYING AGENT FEES | | - | 1,100 | 589 | - | - | - | - | - | 1,689 | 1,700 | 99.32% |
| <i>Supplies</i> | | | | | | | | | | | | | |
| 82-820-56-00-5610 | OFFICE SUPPLIES | | - | 454 | 193 | 168 | 866 | 554 | 65 | 511 | 2,811 | 8,000 | 35.14% |
| 82-820-56-00-5620 | OPERATING SUPPLIES | | - | 446 | - | - | 240 | 36 | 29 | 125 | 875 | 4,000 | 21.88% |
| 82-820-56-00-5621 | CUSTODIAL SUPPLIES | | - | 28 | 103 | 169 | 289 | 26 | 692 | 428 | 1,734 | 7,000 | 24.78% |
| 82-820-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | | - | - | - | - | 807 | - | 2,043 | 125 | 2,975 | 2,000 | 148.73% |
| 82-820-56-00-5671 | LIBRARY PROGRAMMING | | - | 26 | 180 | - | - | - | 97 | - | 303 | 2,000 | 15.15% |
| 82-820-56-00-5675 | EMPLOYEE RECOGNITION | | - | - | - | - | - | - | - | 20 | 20 | 300 | 6.67% |
| 82-820-56-00-5685 | DVD'S | | - | - | - | - | - | - | - | - | - | 500 | 0.00% |
| 82-820-56-00-5686 | BOOKS | | - | - | - | 272 | - | 69 | 22 | 10 | 373 | 1,500 | 24.89% |
| <i>2006 Bond</i> | | | | | | | | | | | | | |
| 82-820-84-00-8000 | PRINCIPAL PAYMENT | | - | - | - | - | - | - | - | 75,000 | 75,000 | 75,000 | 100.00% |
| 82-820-84-00-8050 | INTEREST PAYMENT | | - | 8,338 | - | - | - | - | - | 8,338 | 16,675 | 16,675 | 100.00% |
| <i>2013 Refunding Bond</i> | | | | | | | | | | | | | |
| 82-820-99-00-8000 | PRINCIPAL PAYMENT | | - | - | - | - | - | - | - | 645,000 | 645,000 | 645,000 | 100.00% |
| 82-820-99-00-8050 | INTEREST PAYMENT | | - | 51,775 | - | - | - | - | - | 51,775 | 103,550 | 103,550 | 100.00% |
| | | | | | | | | | | | | | |
| TOTAL FUND REVENUES | | | 82,141 | 767,522 | 27,453 | 94,824 | 654,234 | 32,009 | 12,733 | 2,829 | 1,673,744 | 1,692,702 | 98.88% |
| TOTAL FUND EXPENDITURES | | | 52,721 | 118,916 | 63,548 | 59,939 | 55,969 | 77,482 | 69,446 | 839,347 | 1,337,366 | 1,709,443 | 78.23% |
| FUND SURPLUS (DEFICIT) | | | 29,420 | 648,606 | (36,095) | 34,884 | 598,266 | (45,473) | (56,713) | (836,518) | 336,378 | (16,741) | |

LIBRARY CAPITAL REVENUES

| | | | | | | | | | | | | |
|--|----------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|----------------|
| 84-000-42-00-4214 | DEVELOPMENT FEES | 10,300 | 10,300 | 13,150 | 16,650 | 9,750 | 11,800 | 13,250 | 4,000 | 89,200 | 50,000 | 178.40% |
| 84-000-45-00-4500 | INVESTMENT EARNINGS | 13 | 14 | 16 | 16 | 16 | 18 | 17 | 17 | 128 | 200 | 63.92% |
| 84-000-48-00-4850 | MISCELLANEOUS INCOME | - | 31 | - | - | - | - | - | - | 31 | - | 0.00% |
| TOTAL REVENUES: LIBRARY CAPITAL | | 10,313 | 10,346 | 13,166 | 16,666 | 9,766 | 11,818 | 13,267 | 4,017 | 89,359 | 50,200 | 178.01% |

LIBRARY CAPITAL EXPENDITURES

| | | | | | | | | | | | | |
|-------------------|-------------------------------|---|---|---|---|---|---|-------|-------|--------|--------|---------|
| 84-840-54-00-5460 | E-BOOK SUBSCRIPTIONS | - | - | - | - | - | - | - | - | - | 3,500 | 0.00% |
| 84-840-56-00-5635 | COMPUTER EQUIPMENT & SOFTWARE | - | - | - | - | - | - | 9,600 | 9,499 | 19,099 | 15,000 | 127.33% |



**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | % of Budget |
|--------------------------------|-----------------------------|------------------|---------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|----------------|
| 84-840-56-00-5683 | AUDIO BOOKS | | - | 20 | 265 | 231 | 210 | 425 | 888 | 475 | 2,514 | 3,500 | 71.82% |
| 84-840-56-00-5684 | COMPACT DISCS & OTHER MUSIC | | - | - | - | - | - | 34 | - | 11 | 45 | 500 | 8.99% |
| 84-840-56-00-5685 | DVD'S | | - | 121 | 181 | 261 | 241 | 204 | 163 | 485 | 1,657 | 3,000 | 55.22% |
| 84-840-56-00-5686 | BOOKS | | - | 2,239 | 1,090 | 2,386 | 4,892 | 1,134 | 4,226 | 4,218 | 20,186 | 50,000 | 40.37% |
| 84-840-60-00-6020 | BUILDING IMPROVEMENTS | | - | - | - | 866 | - | - | - | 18,050 | 18,916 | 20,000 | 94.58% |
| TOTAL FUND REVENUES | | | 10,313 | 10,346 | 13,166 | 16,666 | 9,766 | 11,818 | 13,267 | 4,017 | 89,359 | 50,200 | 178.01% |
| TOTAL FUND EXPENDITURES | | | - | 2,380 | 1,537 | 3,743 | 5,343 | 1,798 | 14,878 | 32,738 | 62,417 | 95,500 | 65.36% |
| FUND SURPLUS (DEFICIT) | | | 10,313 | 7,965 | 11,629 | 12,922 | 4,423 | 10,020 | (1,611) | (28,721) | 26,943 | (45,300) | |

COUNTRYSIDE TIF REVENUES

| | | | | | | | | | | | | |
|--|----------------|----------|---------------|------------|----------|----------------|---------------|----------|----------|----------------|----------------|---------------|
| 87-000-40-00-4000 | PROPERTY TAXES | - | 56,774 | 573 | - | 168,913 | 24,104 | 2 | - | 250,366 | 260,727 | 96.03% |
| TOTAL REVENUES: COUNTRYSIDE TIF | | - | 56,774 | 573 | - | 168,913 | 24,104 | 2 | - | 250,366 | 260,727 | 96.03% |

COUNTRYSIDE TIF EXPENDITURES

| Contractual Services | | | | | | | | | | | | |
|----------------------|---------------------------|--------|-----|-----|-----|-----|-----|---------|-----|---------|---------|---------|
| 87-870-54-00-5401 | ADMINISTRATIVE CHARGEBACK | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 948 | 7,587 | 11,381 | 66.67% |
| 87-870-54-00-5462 | PROFESSIONAL SERVICES | - | - | - | - | - | - | 187 | 18 | 205 | 2,000 | 10.23% |
| 87-870-54-00-5498 | PAYING AGENT FEES | - | - | 126 | - | - | - | - | 535 | 661 | 700 | 94.38% |
| 2015A Bond | | | | | | | | | | | | |
| 87-870-77-00-8000 | PRINCIPAL PAYMENT | - | - | - | - | - | - | 112,455 | - | 112,455 | 112,455 | 100.00% |
| 87-870-77-00-8050 | INTEREST PAYMENT | 23,073 | - | - | - | - | - | 23,073 | - | 46,146 | 46,146 | 100.00% |
| 2014 Refunding Bond | | | | | | | | | | | | |
| 87-870-93-00-8050 | INTEREST PAYMENT | 25,358 | - | - | - | - | - | 25,358 | - | 50,715 | 50,715 | 100.00% |

DOWNTOWN TIF REVENUES

| | | | | | | | | | | | | |
|-------------------------------------|----------------|--------------|---------------|--------------|------------|---------------|------------|------------|----------|---------------|---------------|----------------|
| 88-000-40-00-4000 | PROPERTY TAXES | 7,651 | 48,602 | 1,303 | 590 | 37,770 | 349 | 530 | - | 96,795 | 70,000 | 138.28% |
| TOTAL REVENUES: DOWNTOWN TIF | | 7,651 | 48,602 | 1,303 | 590 | 37,770 | 349 | 530 | - | 96,795 | 70,000 | 138.28% |

DOWNTOWN TIF EXPENDITURES

| | | | | | | | | | | | | | |
|---|---------------------------|-------|---------|-------|-------|-------|-------|--------|-------|-------|---------|---------|---------|
| <i>Contractual Services</i> | | | | | | | | | | | | | |
| 88-880-54-00-5401 | ADMINISTRATIVE CHARGEBACK | 2,918 | 2,918 | 2,918 | 2,918 | 2,918 | 2,918 | 2,918 | 2,918 | 2,918 | 23,347 | 35,020 | 66.67% |
| 88-880-54-00-5425 | TIF INCENTIVE PAYOUT | - | - | - | - | - | - | 36,562 | - | - | 36,562 | 27,820 | 131.42% |
| 88-880-54-00-5462 | PROFESSIONAL SERVICES | - | 330 | - | - | - | - | - | 269 | 18 | 617 | 5,000 | 12.34% |
| <i>Capital Outlay</i> | | | | | | | | | | | | | |
| 88-880-60-00-6000 | PROJECT COSTS | - | - | - | - | - | - | - | - | - | - | 10,000 | 0.00% |
| 88-880-60-00-6079 | ROUTE 47 EXPANSION | 624 | 624 | 624 | 624 | 624 | 624 | 624 | 624 | 624 | 4,992 | 7,488 | 66.67% |
| <i>FNBO Loan - 102 E Van Emmon Building</i> | | | | | | | | | | | | | |
| 88-880-81-00-8000 | PRINCIPAL PAYMENT | - | 200,000 | - | - | - | - | - | - | - | 200,000 | 200,000 | 100.00% |




**UNITED CITY OF YORKVILLE
FISCAL YEAR 2022 BUDGET REPORT
For the Month Ended December 31, 2021**

| ACCOUNT NUMBER | DESCRIPTION | % of Fiscal Year | | | | | | | | Year-to-Date Totals | FISCAL YEAR 2022 BUDGET | |
|-------------------------------------|-----------------------|------------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|------------------------|----------------------------|---------|
| | | 8% May-21 | 17% June-21 | 25% July-21 | 33% August-21 | 42% September-21 | 50% October-21 | 58% November-21 | 67% December-21 | | % of Budget | |
| 88-880-81-00-8050 | INTEREST PAYMENT | - | 6,083 | - | - | - | - | - | - | 6,083 | 6,084 | 99.99% |
| TOTAL FUND REVENUES | | 7,651 | 48,602 | 1,303 | 590 | 37,770 | 349 | 530 | - | 96,795 | 70,000 | 138.28% |
| TOTAL FUND EXPENDITURES | | 3,542 | 209,956 | 3,542 | 3,542 | 3,542 | 40,104 | 3,812 | 3,560 | 271,601 | 291,412 | 93.20% |
| FUND SURPLUS (DEFICIT) | | 4,109 | (161,354) | (2,239) | (2,953) | 34,227 | (39,755) | (3,281) | (3,560) | (174,806) | (221,412) | |
| DOWNTOWN TIF II REVENUES | | | | | | | | | | | | |
| 89-000-40-00-4000 | PROPERTY TAXES | 1,405 | 40,247 | 1,309 | 319 | 32,018 | 262 | 3,204 | - | 78,764 | 48,526 | 162.31% |
| TOTAL REVENUES: DOWNTOWN TIF II | | 1,405 | 40,247 | 1,309 | 319 | 32,018 | 262 | 3,204 | - | 78,764 | 48,526 | 162.31% |
| DOWNTOWN TIF II EXPENDITURES | | | | | | | | | | | | |
| 89-890-54-00-5425 | TIF INCENTIVE PAYOUT | 17,500 | - | 1,805 | - | - | - | 17,500 | - | 36,805 | 25,500 | 144.33% |
| 89-890-54-00-5462 | PROFESSIONAL SERVICES | - | 88 | - | 55 | - | 198 | 269 | 106 | 716 | 5,000 | 14.32% |
| TOTAL FUND REVENUES | | 1,405 | 40,247 | 1,309 | 319 | 32,018 | 262 | 3,204 | - | 78,764 | 48,526 | 162.31% |
| TOTAL FUND EXPENDITURES | | 17,500 | 88 | 1,805 | 55 | - | 198 | 17,769 | 106 | 37,521 | 30,500 | 123.02% |
| FUND SURPLUS (DEFICIT) | | (16,095) | 40,159 | (496) | 264 | 32,018 | 64 | (14,565) | (106) | 41,243 | 18,026 | |



UNITED CITY OF YORKVILLE
MONTHLY ANALYSIS OF MAJOR REVENUES
For the Month Ended December 31, 2021 *



| | December Actual | YTD Actual | % of Budget | FY 2022 Budget | Fiscal Year 2021 For the Month Ended Dec 31, 2020 YTD Actual % Change | |
|-----------------------------------|--------------------|---------------|----------------|-------------------|--|----------|
| GENERAL FUND (01) REVENUES | | | | | | |
| Property Taxes | \$ - | \$ 3,415,461 | 99.69% | \$ 3,426,246 | \$ 3,327,913 | 2.63% |
| Municipal Sales Tax | 384,134 | 2,918,325 | 81.46% | 3,582,508 | 2,255,006 | 29.42% |
| Non-Home Rule Sales Tax | 309,242 | 2,292,635 | 86.53% | 2,649,473 | 1,657,175 | 38.35% |
| Electric Utility Tax | 214,742 | 564,169 | 78.90% | 715,000 | 534,279 | 5.59% |
| Natural Gas Tax | 31,673 | 163,633 | 60.60% | 270,000 | 121,399 | 34.79% |
| Excise (Telecommunication) Tax | 16,912 | 137,273 | 65.68% | 209,000 | 164,044 | -16.32% |
| Cable Franchise Fees | - | 214,789 | 71.60% | 300,000 | 205,440 | 4.55% |
| Hotel Tax | 4,888 | 86,627 | 108.28% | 80,000 | 41,731 | 107.58% |
| Video Gaming Tax | 21,576 | 155,956 | 111.40% | 140,000 | 62,172 | 150.85% |
| Amusement Tax | 2,287 | 176,191 | 140.95% | 125,000 | 65,547 | 168.80% |
| State Income Tax | 164,786 | 1,735,646 | 74.28% | 2,336,774 | 1,384,437 | 25.37% |
| Local Use Tax | 70,542 | 469,284 | 50.05% | 937,660 | 526,376 | -10.85% |
| Road & Bridge Tax | - | 54,872 | 99.81% | 54,975 | 52,363 | 4.79% |
| Building Permits | 28,809 | 651,129 | 144.70% | 450,000 | 472,900 | 37.69% |
| Garbage Surcharge | 245,313 | \$ 968,709 | 70.40% | 1,376,063 | 896,853 | 8.01% |
| Investment Earnings | 585 | \$ 7,170 | 35.85% | \$ 20,000 | 10,438 | -31.31% |
| MOTOR FUEL TAX FUND (15) REVENUES | | | | | | |
| Motor Fuel Tax | \$ 39,048 | \$ 299,456 | 62.06% | \$ 482,526 | \$ 264,458 | 13.23% |
| Transportation Renewal Funds | 27,706 | 214,248 | 61.81% | 346,618 | 186,335 | 14.98% |
| WATER FUND (51) REVENUES | | | | | | |
| Water Sales | \$ 571,383 | \$ 2,447,312 | 71.72% | \$ 3,412,500 | \$ 2,290,553 | 6.84% |
| Water Infrastructure Fees | 143,361 | 568,071 | 69.28% | 820,000 | 545,331 | 4.17% |
| Water Connection Fees | - | 246,808 | 107.31% | 230,000 | 496,891 | -50.33% |
| Water Meter Sales | 4,400 | 164,345 | 273.91% | 60,000 | 166,855 | -1.50% |
| SEWER FUND (52) REVENUES | | | | | | |
| Sewer Maintenance Fees | \$ 179,654 | \$ 710,774 | 67.33% | \$ 1,055,596 | \$ 682,415 | 4.16% |
| Sewer Infrastructure Fees | 69,972 | 277,564 | 70.27% | 395,000 | 262,079 | 5.91% |
| Sewer Connection Fees | 4,000 | 165,000 | 81.16% | 203,300 | 232,600 | -29.06% |
| PARKS & RECREATION (79) REVENUES | | | | | | |
| Special Events | \$ 45 | \$ 70,664 | 78.52% | \$ 90,000 | \$ 6,735 | 949.21% |
| Child Development | 11,570 | 80,269 | 55.36% | 145,000 | 44,740 | 79.41% |
| Athletics & Fitness | 1,215 | 145,896 | 39.43% | 370,000 | 113,543 | 28.49% |
| Rental Income | 700 | 62,049 | 93.72% | 66,209 | 54,976 | 12.86% |
| Hometown Days | - | 145,676 | 121.40% | 120,000 | 1,675 | 8597.05% |

* December represents 67% of fiscal year 2022



UNITED CITY OF YORKVILLE
STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
For the Month Ended December 31, 2021 *

GENERAL FUND (01)

Revenues

Local Taxes

| | December Actual | YTD Actual | % of Budget | FY 2022 Budget | Fiscal Year 2021 For the Month Ended Dec 31, 2020 YTD Actual | % Change |
|--------------------------------|---------------------|----------------------|----------------|----------------------|--|---------------|
| Property Taxes | \$ - | \$ 3,415,461 | 99.69% | \$ 3,426,246 | \$ 3,327,913 | 2.63% |
| Municipal Sales Tax | 384,134 | 2,918,325 | 81.46% | 3,582,508 | 2,255,006 | 29.42% |
| Non-Home Rule Sales Tax | 309,242 | 2,292,635 | 86.53% | 2,649,473 | 1,657,175 | 38.35% |
| Electric Utility Tax | 214,742 | 564,169 | 78.90% | 715,000 | 534,279 | 5.59% |
| Natural Gas Tax | 31,673 | 163,633 | 60.60% | 270,000 | 121,399 | 34.79% |
| Excise (Telecommunication) Tax | 16,912 | 137,273 | 65.68% | 209,000 | 164,044 | -16.32% |
| Telephone Utility Tax | 695 | 5,560 | 66.66% | 8,340 | 4,864 | 14.30% |
| Cable Franchise Fees | - | 214,789 | 71.60% | 300,000 | 205,440 | 4.55% |
| Hotel Tax | 4,888 | 86,627 | 108.28% | 80,000 | 41,731 | 107.58% |
| Video Gaming Tax | 21,576 | 155,956 | 111.40% | 140,000 | 62,172 | 150.85% |
| Amusement Tax | 2,287 | 176,191 | 140.95% | 125,000 | 65,547 | 168.80% |
| Admissions Tax | - | 148,662 | 102.53% | 145,000 | 58,105 | 155.85% |
| Business District Tax | 41,688 | 346,567 | 82.13% | 421,950 | 258,940 | 33.84% |
| Auto Rental Tax | 1,352 | 12,094 | 73.30% | 16,500 | 8,692 | 39.14% |
| Total Taxes | \$ 1,029,190 | \$ 10,637,940 | 88.00% | \$ 12,089,017 | \$ 8,765,308 | 21.36% |

Intergovernmental

| | | | | | | |
|-----------------------------------|-------------------|---------------------|---------------|---------------------|---------------------|---------------|
| State Income Tax | \$ 164,786 | \$ 1,735,646 | 74.28% | \$ 2,336,774 | \$ 1,384,437 | 25.37% |
| Local Use Tax | 70,542 | 469,284 | 50.05% | 937,660 | 526,376 | -10.85% |
| Cannabis Exise Tax | 2,483 | 19,053 | 97.23% | 19,596.00 | 7,927 | 140.35% |
| Road & Bridge Tax | - | 54,872 | 99.81% | 54,975 | 52,363 | 4.79% |
| Personal Property Replacement Tax | 1,585 | 20,683 | 125.35% | 16,500 | 9,732 | 112.52% |
| Other Intergovernmental | 1,713 | 268,830 | 741.09% | 36,275 | 850,033 | -68.37% |
| Total Intergovernmental | \$ 241,110 | \$ 2,568,368 | 75.50% | \$ 3,401,780 | \$ 2,830,869 | -9.27% |

Licenses & Permits

| | | | | | | |
|-------------------------------------|------------------|-------------------|----------------|-------------------|-------------------|---------------|
| Liquor Licenses | \$ - | \$ 6,864 | 10.56% | \$ 65,000 | \$ 24,054 | -71.46% |
| Building Permits | 28,809 | 651,129 | 144.70% | 450,000 | 472,900 | 37.69% |
| Other Licenses & Permits | 360 | 4,348 | 45.76% | 9,500 | 5,774 | -24.71% |
| Total Licenses & Permits | \$ 29,169 | \$ 662,340 | 126.28% | \$ 524,500 | \$ 502,728 | 31.75% |

Fines & Forfeits

| | | | | | | |
|-----------------------------------|-----------------|------------------|---------------|-------------------|------------------|---------------|
| Circuit Court Fines | \$ - | \$ 24,907 | 71.16% | \$ 35,000 | \$ 17,127 | 45.42% |
| Administrative Adjudication | 1,835 | 14,491 | 54.68% | 26,500 | 8,087 | 79.19% |
| Police Tows | 3,000 | 41,000 | 74.55% | 55,000 | 45,500 | -9.89% |
| Other Fines & Forfeits | - | 360 | 102.86% | 350 | 245 | 46.94% |
| Total Fines & Forfeits | \$ 4,835 | \$ 80,759 | 69.11% | \$ 116,850 | \$ 70,960 | 13.81% |

Charges for Services

| | | | | | | |
|-----------------------------------|-------------------|---------------------|---------------|---------------------|---------------------|--------------|
| ^ Garbage Surcharge | \$ 245,313 | \$ 968,709 | 70.40% | \$ 1,376,063 | \$ 896,853 | 8.01% |
| ^ Late PMT Penalties - Garbage | 4,433 | 18,780 | 89.43% | 21,000 | 72 | 25976.33% |
| ^ UB Collection Fees | 14,627 | 117,684 | 71.32% | 165,000 | 122,378 | -3.84% |
| Administrative Chargebacks | 18,213 | 145,707 | 66.67% | 218,560 | 142,597 | 2.18% |
| Other Services | - | 2,453 | 490.50% | 500 | - | 0.00% |
| Total Charges for Services | \$ 282,586 | \$ 1,253,333 | 70.37% | \$ 1,781,123 | \$ 1,161,900 | 7.87% |

| | | | | | | |
|---------------------|--------|----------|--------|-----------|-----------|---------|
| Investment Earnings | \$ 585 | \$ 7,170 | 35.85% | \$ 20,000 | \$ 10,438 | -31.31% |
|---------------------|--------|----------|--------|-----------|-----------|---------|



UNITED CITY OF YORKVILLE
STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
For the Month Ended December 31, 2021 *

GENERAL FUND (01) (continued)

Reimbursements/Miscellaneous/Transfers In

| | December Actual | YTD Actual | % of Budget | FY 2022 Budget | Fiscal Year 2021 For the Month Ended Dec 31, 2020 YTD Actual | % Change |
|--------------------------------------|--------------------|---------------|----------------|-------------------|--|----------|
| Reimb - Engineering & Legal Expenses | \$ - | \$ 1,009 | 10.09% | \$ 10,000 | \$ 6,008 | -83.21% |
| Other Reimbursements | 4,891 | 27,367 | 101.36% | 27,000 | 28,201 | -2.96% |
| Rental Income | 500 | 3,890 | 55.57% | 7,000 | 2,500 | 55.60% |
| Miscellaneous Income & Transfers In | 3,000 | 41,014 | 33.34% | 123,000 | 83,553 | -50.91% |
| Total Miscellaneous | \$ 8,391 | \$ 73,280 | 43.88% | \$ 167,000 | \$ 120,261 | -39.07% |

Total Revenues and Transfers

| | | | | | | |
|--|---------------------|----------------------|---------------|----------------------|----------------------|---------------|
| | \$ 1,595,866 | \$ 15,283,190 | 84.44% | \$ 18,100,270 | \$ 13,462,464 | 13.52% |
|--|---------------------|----------------------|---------------|----------------------|----------------------|---------------|

Expenditures

Administration

| | | | | | | |
|-------------------------|-----------|------------|--------|------------|------------|---------|
| | \$ 62,086 | \$ 547,753 | 54.97% | \$ 996,443 | \$ 616,458 | -11.15% |
| 50 Salaries | 39,156 | 350,346 | 55.92% | 626,473 | 403,332 | -13.14% |
| 52 Benefits | 9,739 | 103,440 | 51.43% | 201,133 | 139,421 | -25.81% |
| 54 Contractual Services | 11,934 | 87,486 | 55.08% | 158,837 | 64,934 | 34.73% |
| 56 Supplies | 1,256 | 6,481 | 64.81% | 10,000 | 8,769 | -26.10% |

Finance

| | | | | | | |
|-------------------------|-----------|------------|--------|------------|------------|---------|
| | \$ 34,526 | \$ 359,928 | 64.57% | \$ 557,390 | \$ 354,778 | 1.45% |
| 50 Salaries | 24,522 | 210,651 | 64.47% | 326,735 | 205,984 | 2.27% |
| 52 Benefits | 7,049 | 71,048 | 64.08% | 110,880 | 77,734 | -8.60% |
| 54 Contractual Services | 2,599 | 76,891 | 65.57% | 117,275 | 68,640 | 12.02% |
| 56 Supplies | 356 | 1,337 | 53.48% | 2,500 | 2,420 | -44.75% |

Police

| | | | | | | |
|-------------------------|------------|--------------|--------|--------------|--------------|--------|
| | \$ 368,391 | \$ 4,401,267 | 71.46% | \$ 6,158,904 | \$ 4,184,051 | 5.19% |
| 50 Salaries | 251,709 | 2,131,800 | 63.75% | 3,343,778 | 2,095,539 | 1.73% |
| Overtime | 8,594 | 56,803 | 51.17% | 111,000 | 53,462 | 6.25% |
| 52 Benefits | 66,904 | 1,991,092 | 89.15% | 2,233,424 | 1,844,498 | 7.95% |
| 54 Contractual Services | 26,190 | 168,571 | 47.38% | 355,804 | 146,580 | 15.00% |
| 56 Supplies | 14,994 | 53,000 | 46.13% | 114,898 | 43,972 | 20.53% |

Community Development

| | | | | | | |
|-------------------------|-----------|------------|--------|------------|------------|---------|
| | \$ 98,081 | \$ 645,655 | 65.18% | \$ 990,515 | \$ 535,272 | 20.62% |
| 50 Salaries | 46,247 | 370,376 | 65.95% | 561,611 | 362,778 | 2.09% |
| 52 Benefits | 14,052 | 136,136 | 69.93% | 194,672 | 126,764 | 7.39% |
| 54 Contractual Services | 35,726 | 133,094 | 59.69% | 222,980 | 36,273 | 266.93% |
| 56 Supplies | 2,055 | 6,049 | 53.76% | 11,252 | 9,457 | -36.04% |

PW - Street Ops & Sanitation

| | | | | | | |
|-------------------------|------------|--------------|--------|--------------|--------------|---------|
| | \$ 216,099 | \$ 1,377,389 | 51.99% | \$ 2,649,285 | \$ 1,314,089 | 4.82% |
| 50 Salaries | 36,142 | 303,230 | 52.80% | 574,297 | 299,256 | 1.33% |
| Overtime | - | 2,039 | 9.06% | 22,500 | 936 | 117.87% |
| 52 Benefits | 16,164 | 153,806 | 56.22% | 273,580 | 141,329 | 8.83% |
| 54 Contractual Services | 151,969 | 872,357 | 52.92% | 1,648,528 | 831,186 | 4.95% |
| 56 Supplies | 11,823 | 45,957 | 35.25% | 130,380 | 41,382 | 11.05% |

Administrative Services

| | | | | | | |
|-------------------------|------------|--------------|---------|--------------|--------------|---------|
| | \$ 349,494 | \$ 3,632,554 | 53.83% | \$ 6,747,733 | \$ 3,123,295 | 16.31% |
| 50 Salaries | - | 2,453 | 490.60% | 500 | 4,425 | -44.56% |
| 52 Benefits | 12,051 | 306,997 | 75.33% | 407,520 | 271,207 | 13.20% |
| 54 Contractual Services | 113,412 | 1,521,731 | 46.50% | 3,272,288 | 1,456,724 | 4.46% |
| 56 Supplies | - | - | 0.00% | 15,000 | - | 0.00% |
| 70 Contingency | - | - | 0.00% | 44,000 | - | 0.00% |
| 99 Transfers Out | 224,030 | 1,801,373 | 59.88% | 3,008,425 | 1,390,939 | 29.51% |

Total Expenditures and Transfers

| | | | | | | |
|--|---------------------|----------------------|---------------|----------------------|----------------------|--------------|
| | \$ 1,128,675 | \$ 10,964,545 | 60.58% | \$ 18,100,270 | \$ 10,127,942 | 8.26% |
|--|---------------------|----------------------|---------------|----------------------|----------------------|--------------|

| | | | | | | |
|------------------|------------|--------------|--|------|--------------|--|
| Surplus(Deficit) | \$ 467,190 | \$ 4,318,645 | | \$ - | \$ 3,334,521 | |
|------------------|------------|--------------|--|------|--------------|--|

^ modified accruals basis

* December represents 67% of fiscal year 2022



UNITED CITY OF YORKVILLE
STATEMENT OF REVENUES, EXPENSES AND TRANSFERS
For the Month Ended December 31, 2021 *

WATER FUND (51)

| Revenues | | | | | | | | | | |
|--|----|-----------|----|-----------|---------|----|-------------|----|-----------|-----------|
| Charges for Services | | | | | | | | | | |
| ^ Water Sales | \$ | 571,383 | \$ | 2,447,312 | 71.72% | \$ | 3,412,500 | \$ | 2,290,553 | 6.84% |
| ^ Water Infrastructure Fees | | 143,361 | | 568,071 | 69.28% | | 820,000 | | 545,331 | 4.17% |
| ^ Late Penalties | | 21,136 | | 91,865 | 78.93% | | 116,394 | | 644 | 14157.43% |
| Water Connection Fees | | - | | 246,808 | 107.31% | | 230,000 | | 496,891 | -50.33% |
| Bulk Water Sales | | 6,050 | | 6,050 | 121.00% | | 5,000 | | (1,950) | -410.26% |
| Water Meter Sales | | 4,400 | | 164,345 | 273.91% | | 60,000 | | 166,855 | -1.50% |
| Total Charges for Services | \$ | 746,330 | \$ | 3,524,451 | 75.89% | \$ | 4,643,894 | \$ | 3,498,324 | 0.75% |
| Investment Earnings | \$ | 109 | \$ | 1,506 | 50.20% | \$ | 3,000 | \$ | 1,179 | 27.76% |
| Reimbursements/Miscellaneous/Transfers In | | | | | | | | | | |
| Reimbursements | \$ | - | \$ | 2,920 | 0.00% | \$ | - | \$ | 11,983 | -75.63% |
| Rental Income | | 11,532 | | 70,858 | 69.03% | | 102,644 | | 66,444 | 6.64% |
| Miscellaneous Income & Transfers In | | 15,019 | | 120,615 | 38.69% | | 311,733 | | 119,737 | 0.73% |
| Total Miscellaneous | \$ | 26,551 | \$ | 194,393 | 46.91% | \$ | 414,377 | \$ | 198,164 | -1.90% |
| Total Revenues and Transfers | | | | | | | | \$ | 3,697,667 | 0.61% |
| Expenses | | | | | | | | | | |
| Water Operations | | | | | | | | | | |
| 50 Salaries | \$ | 35,883 | \$ | 308,799 | 59.86% | \$ | 515,856 | \$ | 302,281 | 2.16% |
| Overtime | | 303 | | 4,043 | 18.38% | | 22,000 | | 5,454 | -25.88% |
| 52 Benefits | | 18,648 | | 186,433 | 76.53% | | 243,593 | | 161,701 | 15.30% |
| 54 Contractual Services | | 85,150 | | 641,741 | 59.77% | | 1,073,649 | | 460,349 | 39.40% |
| 56 Supplies | | 63,537 | | 300,256 | 81.10% | | 370,225 | | 245,889 | 22.11% |
| 60 Capital Outlay | \$ | 13,636 | \$ | 624,695 | 30.61% | \$ | 2,040,580 | \$ | 211,805 | 194.94% |
| 6022 Well Rehabilitations & Water Tower Painting | | 2,976 | | 5,170 | 2.44% | | 212,000 | | | |
| 6025 Road to Better Roads Program | | 5,761 | | 559,193 | 58.86% | | 950,000 | | | |
| 6059 US 34 Project (IL Rte 47 to Orchard) | | - | | - | 0.00% | | 21,000 | | | |
| 6066 Route 71 Watermain Replacement | | - | | - | 0.00% | | 33,208 | | | |
| 6079 Route 47 Expansion | | 3,781 | | 30,248 | 66.67% | | 45,372 | | | |
| 6081 Cation Exchange Media Replacement | | 402 | | 402 | 0.19% | | 216,000 | | | |
| 6070 Vehicles & Equipment | | 717 | | 29,681 | 5.27% | | 563,000 | | | |
| Debt Service | \$ | 1,212,500 | \$ | 1,753,314 | 96.56% | \$ | 1,815,830 | \$ | 2,243,419 | -21.85% |
| 77 2015A Bond | | - | | 440,799 | 100.00% | | 440,799 | | | |
| 85 2016 Refunding Bond | | 1,069,325 | | 1,098,650 | 100.00% | | 1,098,650 | | | |
| 89 IEPA Loan L17-156300 | | - | | 62,515 | 50.00% | | 125,031 | | | |
| 94 2014C Refunding Bond | | 143,175 | | 151,350 | 100.00% | | 151,350 | | | |
| Total Expenses | \$ | 1,429,657 | \$ | 3,819,280 | 62.80% | \$ | 6,081,733 | \$ | 3,630,899 | 5.19% |
| Surplus(Deficit) | \$ | (656,667) | \$ | (98,931) | | \$ | (1,020,462) | \$ | 66,768 | |

^ modified accruals basis

* December represents 67% of fiscal year 2022



UNITED CITY OF YORKVILLE
STATEMENT OF REVENUES, EXPENSES AND TRANSFERS
For the Month Ended December 31, 2021 *

SEWER FUND (52)

Revenues

Charges for Services

| | December Actual | YTD Actual | % of Budget | FY 2022 Budget | Fiscal Year 2021 For the Month Ended Dec 31, 2020 YTD Actual % Change | |
|--|--------------------|---------------------|----------------|---------------------|--|----------------|
| ^ Sewer Maintenance Fees | \$ 179,654 | \$ 710,774 | 67.33% | \$ 1,055,596 | \$ 682,415 | 4.16% |
| ^ Sewer Infrastructure Fees | 69,972 | 277,564 | 70.27% | 395,000 | 262,079 | 5.91% |
| ^ Late Penalties | 2,864 | 12,611 | 79.03% | 15,957 | 69 | 18245.48% |
| Sewer Connection Fees | 4,000 | 165,000 | 81.16% | 203,300 | 232,600 | -29.06% |
| Total Charges for Services | \$ 256,490 | \$ 1,165,949 | 69.82% | \$ 1,669,853 | \$ 1,177,162 | -0.95% |
| Investment Earnings | \$ 37 | \$ 3,084 | 205.61% | \$ 1,500 | \$ 458 | 573.92% |
| <u>Reimbursements/Miscellaneous/Transfers In</u> | | | | | | |
| Miscellaneous Income & Transfers In | 43,312 | 348,411 | 57.66% | 604,249 | 121,489 | 186.79% |
| Total Miscellaneous | \$ 43,312 | \$ 348,411 | 57.66% | \$ 604,249 | \$ 121,489 | 186.79% |
| Total Revenues and Transfers | \$ 299,840 | \$ 1,517,444 | 66.68% | \$ 2,275,602 | \$ 1,299,109 | 16.81% |

Expenses

Sewer Operations


| | | | | | | |
|---|---------------------|---------------------|---------------|---------------------|---------------------|----------------|
| 50 Salaries | \$ 20,119 | \$ 168,695 | 60.61% | \$ 278,333 | \$ 164,823 | 2.35% |
| Overtime | 19 | 502 | 100.41% | 500 | 88 | 468.44% |
| 52 Benefits | 8,115 | 87,905 | 57.93% | 151,754 | 95,057 | -7.52% |
| 54 Contractual Services | 10,039 | 96,540 | 44.97% | 214,665 | 191,062 | -49.47% |
| 56 Supplies | 4,835 | 29,262 | 44.63% | 65,563 | 18,759 | 55.99% |
| 60 Capital Outlay | \$ 1,873 | \$ 58,771 | 17.22% | \$ 341,309 | \$ 158,507 | -62.92% |
| 6001 SCADA | - | 43,783 | 65.35% | 67,000 | | |
| 6059 US 34 Project (IL Rte 47 to Orchard) | - | - | 0.00% | 1,100 | | |
| 6066 Route 71 Sewer Main Replacement | - | - | 0.00% | 68,721 | | |
| 6070 Vehicles & Equipment | - | - | 0.00% | 182,000 | | |
| 6079 Route 47 Expansion | 1,873 | 14,988 | 66.65% | 22,488 | | |
| Debt Service | \$ 1,027,535 | \$ 1,142,925 | 87.86% | \$ 1,300,780 | \$ 1,149,077 | -0.54% |
| 90 2003 IRBB Debt Certificates | - | 7,855 | 4.74% | 165,710 | | |
| 92 2011 Refunding Bond | 1,027,535 | 1,135,070 | 100.00% | 1,135,070 | | |
| 99 Transfers Out | \$ 6,306 | \$ 50,450 | 66.67% | \$ 75,675 | \$ 50,083 | 0.73% |
| Total Expenses and Transfers | \$ 1,078,842 | \$ 1,635,050 | 67.33% | \$ 2,428,579 | \$ 1,827,457 | -10.53% |
| <i>Surplus(Deficit)</i> | <i>\$ (779,002)</i> | <i>\$ (117,606)</i> | | <i>\$ (152,977)</i> | <i>\$ (528,349)</i> | |

^ modified accruals basis

* December represents 67% of fiscal year 2022



YORKVILLE PARKS & RECREATION
STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
For the Month Ended December 31, 2021 *




| | December Actual | YTD Actual | % of Budget | FY 2022 Budget | Fiscal Year 2021 For the Month Ended Dec 31, 2020 YTD Actual % Change | |
|--|--------------------|---------------------|----------------|---------------------|--|---------------|
| PARKS & RECREATION FUND (79) | | | | | | |
| <i>Revenues</i> | | | | | | |
| <u>Charges for Services</u> | | | | | | |
| Special Events | \$ 45 | \$ 70,664 | 78.52% | \$ 90,000 | \$ 6,735 | 949.21% |
| Child Development | 11,570 | 80,269 | 55.36% | 145,000 | 44,740 | 79.41% |
| Athletics & Fitness | 1,215 | 145,896 | 39.43% | 370,000 | 113,543 | 28.49% |
| Concession Revenue | - | 22,598 | 50.22% | 45,000 | 4,642 | 386.85% |
| Total Charges for Services | \$ 12,830 | \$ 319,427 | 49.14% | \$ 650,000 | \$ 169,660 | 88.28% |
| Investment Earnings | \$ 6 | \$ 60 | 24.17% | \$ 250 | \$ 217 | -72.10% |
| <u>Reimbursements/Miscellaneous/Transfers In</u> | | | | | | |
| Reimbursements | \$ - | \$ 3,991 | 0.00% | \$ - | \$ 5,040 | -20.82% |
| Rental Income | 700 | 62,049 | 93.72% | 66,209 | 54,976 | 12.86% |
| Park Rentals | 760 | 9,968 | 56.96% | 17,500 | 1,631 | 511.27% |
| Hometown Days | - | 145,676 | 121.40% | 120,000 | 1,675 | 8597.05% |
| Sponsorships & Donations | - | 7,200 | 48.00% | 15,000 | 4,172 | 72.58% |
| Miscellaneous Income & Transfers In | 119,571 | 961,591 | 54.20% | 1,774,099 | 877,783 | 9.55% |
| Total Miscellaneous | \$ 121,031 | \$ 1,190,474 | 59.74% | \$ 1,992,808 | \$ 945,277 | 25.94% |
| Total Revenues and Transfers | \$ 133,866 | \$ 1,509,961 | 57.13% | \$ 2,643,058 | \$ 1,115,153 | 35.40% |
| <i>Expenditures</i> | | | | | | |
| <u>Parks Department</u> | | | | | | |
| Salaries | \$ 87,460 | \$ 783,289 | 55.85% | \$ 1,402,523 | \$ 661,109 | 18.48% |
| 50 Overtime | 50,701 | 434,565 | 60.17% | 722,209 | 405,901 | 7.06% |
| 52 Benefits | - | 3,279 | 65.58% | 5,000 | 1,958.75 | 67.40% |
| 54 Contractual Services | 20,493 | 198,996 | 63.74% | 312,212 | 189,722 | 4.89% |
| 56 Supplies | 1,962 | 32,363 | 18.70% | 173,058 | 21,375 | 51.41% |
| | 14,304 | 114,086 | 60.03% | 190,044 | 42,152 | 170.66% |
| <u>Recreation Department</u> | | | | | | |
| Salaries | \$ 68,961 | \$ 779,355 | 59.33% | \$ 1,313,535 | \$ 558,423 | 39.56% |
| 50 Benefits | 33,678 | 281,119 | 55.64% | 505,253 | 272,565 | 3.14% |
| 52 Contractual Services | 10,795 | 103,937 | 52.03% | 199,752 | 108,114 | -3.86% |
| 54 Hometown Days | 10,552 | 95,142 | 37.98% | 250,530 | 55,597 | 71.13% |
| 56 Supplies | 889 | 127,875 | 106.56% | 120,000 | 12,425 | 929.17% |
| | 13,046 | 171,283 | 71.97% | 238,000 | 109,721 | 56.11% |
| Total Expenditures | \$ 156,421 | \$ 1,562,645 | 57.53% | \$ 2,716,058 | \$ 1,219,532 | 28.13% |
| <i>Surplus(Deficit)</i> | \$ (22,555) | \$ (52,683) | | \$ (73,000) | \$ (104,379) | |

* December represents 67% of fiscal year 2022



YORKVILLE PUBLIC LIBRARY
STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
For the Month Ended December 31, 2021 *



| | December Actual | YTD Actual | % of Budget | FY 2022 Budget | Fiscal Year 2021 For the Month Ended Dec 31, 2020 YTD Actual % Change | |
|--|---------------------|---------------------|----------------|---------------------|--|---------------|
| LIBRARY OPERATIONS FUND (82) | | | | | | |
| <i>Revenues</i> | | | | | | |
| Property Taxes | \$ - | \$ 1,611,808 | 99.94% | \$ 1,612,758 | \$ 1,561,523 | 3.22% |
| <u>Intergovernmental</u> | | | | | | |
| Personal Property Replacement Tax | \$ 525 | \$ 6,854 | 130.55% | \$ 5,250 | \$ 3,225 | 112.52% |
| State Grants | - | 25,722 | 121.61% | 21,151 | 21,151 | 21.61% |
| Total Intergovernmental | \$ 525 | \$ 32,576 | 123.39% | \$ 26,401 | \$ 24,376 | 33.64% |
| Library Fines | \$ 141 | \$ 4,481 | 52.72% | \$ 8,500 | \$ 2,291 | 95.62% |
| <u>Charges for Services</u> | | | | | | |
| Library Subscription Cards | \$ 799 | \$ 7,391 | 86.96% | \$ 8,500 | \$ 2,831 | 161.11% |
| Copy Fees | 135 | 1,857 | 0.00% | - | \$ 1,121 | 65.60% |
| Program Fees | 5 | 26 | 0.69% | 3,800 | 2 | 1220.00% |
| Total Charges for Services | \$ 939 | \$ 9,275 | 75.40% | \$ 12,300 | \$ 3,954 | 134.56% |
| Investment Earnings | \$ 89 | \$ 897 | 44.84% | \$ 2,000 | \$ 1,027 | -12.65% |
| <u>Reimbursements/Miscellaneous/Transfers In</u> | | | | | | |
| Miscellaneous Reimbursements | \$ - | \$ - | 0.00% | \$ - | \$ - | 0.00% |
| Rental Income | - | 75 | 4.29% | 1,750 | - | 0.00% |
| Miscellaneous Income | 206 | 1,818 | 90.90% | 2,000 | 374 | 385.67% |
| Transfer In | 928 | 12,815 | 47.48% | 26,993 | 18,104 | -29.21% |
| Total Miscellaneous & Transfers | \$ 1,134 | \$ 14,708 | 47.84% | \$ 30,743 | \$ 18,478 | -20.40% |
| Total Revenues and Transfers | \$ 2,829 | \$ 1,673,745 | 98.88% | \$ 1,692,702 | \$ 1,611,649 | 3.85% |
| <i>Expenditures</i> | | | | | | |
| <u>Library Operations</u> | <u>\$ 839,347</u> | <u>\$ 1,337,366</u> | <u>78.23%</u> | <u>\$ 1,709,443</u> | <u>\$ 1,340,823</u> | <u>-0.26%</u> |
| 50 Salaries | 34,511 | 281,129 | 58.32% | 482,014 | 311,533 | -9.76% |
| 52 Benefits | 13,899 | 122,413 | 58.60% | 208,903 | 121,663 | 0.62% |
| 54 Contractual Services | 9,605 | 84,508 | 55.23% | 153,001 | 67,709 | 24.81% |
| 56 Supplies | 1,219 | 9,092 | 35.93% | 25,300 | 12,829 | -29.13% |
| 99 Debt Service | 780,113 | 840,225 | 100.00% | 840,225 | 827,088 | 1.59% |
| Total Expenditures and Transfers | \$ 839,347 | \$ 1,337,366 | 78.23% | \$ 1,709,443 | \$ 1,340,823 | -0.26% |
| <i>Surplus(Deficit)</i> | <i>\$ (836,518)</i> | <i>\$ 336,378</i> | | <i>\$ (16,741)</i> | <i>\$ 270,827</i> | |

* December represents 67% of fiscal year 2022

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UNITED CITY OF YORKVILLE
GENERAL LEDGER ACTIVITY REPORT
FOR FISCAL YEAR 2022

PAGE: 1

ACTIVITY THROUGH FISCAL PERIOD 08

| PER. | JOURNAL # | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION | VENDOR | CHECK | INVOICE | DEBIT | CREDIT |
|-------------------|-------------|-----------------------|------|--------------------------------|----------------------|--------|----------------------|----------|--------|
| 01-110-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | GJ-210503FC | 05/05/2021 | 01 | Flex Cobra - Mar 2021 | | | | 110.00 | |
| | AP-210525B | 05/19/2021 | 09 | 05/04/21 EDC MEETING MINUTES | MARLYS J. YOUNG | 534716 | 050421 | 42.00 | |
| | GJ-210528FC | 06/01/2021 | 01 | Flex Cobra - May 2021 | | | | 50.00 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 202.00 | 0.00 |
| 02 | GJ-210531FX | 07/06/2021 | 01 | Flex Cobra - May 2021 | | | | 75.00 | |
| | AP-210608A | 06/02/2021 | 22 | MAY 25 CITY COUNCIL MEETING | CHRISTINE M. VITOSH | 534812 | CMV 2017 | 180.00 | |
| | AP-210622B | 06/15/2021 | 18 | 05/18/21 PW MEETING MINUTES | MARLYS J. YOUNG | 534904 | 051821 | 53.75 | |
| | AP-210625MB | 06/23/2021 | 03 | ZOOM - MONTHLY USAGE FEE | FIRST NATIONAL BANK | 900105 | 062521-B.OLSON-B | 209.96 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | 518.71 | 0.00 |
| 03 | AP-2101725M | 07/26/2021 | 11 | ZOOM-MONTHLY USAGE FEE | FIRST NATIONAL BANK | 900107 | 072521-B.OLSON | 209.96 | |
| | AP-210713B | 07/07/2021 | 47 | MOBILE VENDOR BACKGROUND | ILLINOIS STATE POLIC | 534956 | 053121 | 84.75 | |
| | | 07/07/2021 | 48 | 06/09/21 P&Z MEETING MINUTES | MARLYS J. YOUNG | 535012 | 060921 | 50.00 | |
| | AP-210727 | 07/20/2021 | 09 | 06/15/21 PW MEETING MINUTES | MARLYS J. YOUNG | 535107 | 061521 | 49.50 | |
| | | 07/20/2021 | 10 | 06/16/21 ADMIN MEETING MINUTES | MARLYS J. YOUNG | 535107 | 061621 | 54.25 | |
| | GJ-210731FX | 08/03/2021 | 01 | FLEX - COBRA NOTICES JULY 2021 | | | | 50.00 | |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | 498.46 | 0.00 |
| 04 | AP-210810 | 08/04/2021 | 13 | SOLICITOR BACKGROUND CHECKS | ILLINOIS STATE POLIC | 535142 | 063021 | 480.25 | |
| | | 08/04/2021 | 14 | MOBILE VENDOR BACKGROUND | ILLINOIS STATE POLIC | 535142 | 063021 | 56.50 | |
| | GJ-210816FE | 08/25/2021 | 01 | CLERK'S ACCOUNT-ANALYSIS FEE | | | | 5.40 | |
| | AP-210824 | 08/17/2021 | 15 | 07/01/21 PUBLIC SAFETY MEETING | MARLYS J. YOUNG | 535262 | 070121 | 59.25 | |
| | | 08/17/2021 | 16 | 07/21/21 PW MEETING MINUTES | MARLYS J. YOUNG | 535262 | 072121 | 41.75 | |
| | AP-210825M | 08/19/2021 | 12 | ZOOM-MONTHLY USAGE FEE | FIRST NATIONAL BANK | 900108 | 082521-B.OLSON | 209.96 | |
| | | 08/19/2021 | 13 | GIFT OF HOPE-DONATION ON | FIRST NATIONAL BANK | 900108 | 082521-R.FREDRICKSON | 500.00 | |
| | GJ-210831FC | 09/08/2021 | 01 | FLEX COBRA NOTICES - JULY 2021 | | | | 60.00 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 1,413.11 | 0.00 |
| 05 | AP-210914 | 09/07/2021 | 19 | 08/12 PUBLIC SAFETY MEETING | MARLYS J. YOUNG | 535349 | 081221 | 45.75 | |
| | GJ-210915FE | 10/11/2021 | 01 | CLERK'S ACCT - ANALYSIS CHARGE | | | | 16.50 | |
| | AP-210925M | 09/20/2021 | 09 | ZOOM-MONTHLY USAGE FEE | FIRST NATIONAL BANK | 900109 | 092521-B.OLSON | 209.96 | |
| | GJ-210928FC | 11/18/2021 | 01 | FLEX COBRA INV FBS-231547-AUG | | | | 50.00 | |
| | | | | TOTAL PERIOD 05 ACTIVITY | | | | 322.21 | 0.00 |
| 06 | AP-211012 | 10/07/2021 | 16 | LIQUOR LICENSE BACKGROUND | ILLINOIS STATE POLIC | 535476 | 083121 | 28.25 | |
| | | 10/07/2021 | 17 | MASSAGE LICENSE BACKGROUND | ILLINOIS STATE POLIC | 535477 | 083121 | 28.25 | |
| | | 10/07/2021 | 18 | EMPLOYMENT BACK GROUND CHECK | ILLINOIS STATE POLIC | 535477 | 083121 | 28.25 | |
| | AP-211025M | 10/20/2021 | 13 | ZOOM-08/23-09/22 USER FEES | FIRST NATIONAL BANK | 900110 | 102521-B.OLSON | 209.96 | |
| | | 10/20/2021 | 14 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900110 | 102521-E.WILLRETT | 45.00 | |
| | AP-211026 | 10/19/2021 | 30 | 09/21/21 PW MEETING MINUTES | MARLYS J. YOUNG | 535624 | 092121 | 53.75 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 393.46 | 0.00 |
| 07 | GJ-211101FC | 11/02/2021 | 01 | FLEX COBRA NOTICES - SEPT 2021 | | | | 50.00 | |
| | AP-211109 | 11/03/2021 | 09 | 08/17/21 PW MEETING MINUTES | MARLYS J. YOUNG | 535731 | 081721 | 39.25 | |
| | | 11/03/2021 | 10 | 10/05/21 EDC MEETING MINUTES | MARLYS J. YOUNG | 535731 | 100521 | 55.00 | |
| | | 11/03/2021 | 11 | 10/19/21 PW MEETING MINUTES | MARLYS J. YOUNG | 535731 | 101921 | 46.20 | |

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| 01-120-54-00-5462 | | (E) PROFESSIONAL SERVICES | | | | | | | | | |
|-------------------|-------------|---------------------------|----|--------------------------------|----------------------|--------|------------------|--|--------|----------|------|
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | | | 0.00 | |
| | GJ-053121FE | 07/14/2021 | 01 | UB WSB LOCKBOX FEES - MAY 2020 | | | | | | 152.51 | |
| | GJ-210531FE | 05/27/2021 | 01 | UB CC Fees - Apr 2021 | | | | | | 2,110.12 | |
| | | 05/27/2021 | 07 | UB Paymentus Fee-Apr 2021 | | | | | | 1,399.63 | |
| | | 05/27/2021 | 13 | FNBO Analysis Chrg-Apr 2021 | | | | | | 312.77 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | | | 3,975.03 | 0.00 |
| 02 | GJ-063021FE | 08/05/2021 | 01 | UB WSB LOCKBOX FEE - JUN 2021 | | | | | | 87.23 | |
| | GJ-210630FE | 06/24/2021 | 01 | UB CC Fees - May 2021 | | | | | | 1,767.70 | |
| | | 06/24/2021 | 07 | UB Paymentus Fees - May 2021 | | | | | | 1,089.56 | |
| | | 06/24/2021 | 13 | FNBO Analysis Chrg - May 2021 | | | | | | 326.38 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | | | 3,270.87 | 0.00 |
| 03 | GJ-073121FE | 10/12/2021 | 01 | UB WSB LOCKBOX FEES-JULY 2021 | | | | | | 160.12 | |
| | AP-2101725M | 07/26/2021 | 18 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900107 | 072521-K.GREGORY | | 43.00 | | |
| | AP-210713B | 07/07/2021 | 63 | MYGOVHUB FEES - JUNE 2021 | HARRIS COMPUTER SYST | 534950 | MSIXT0000107 | | 89.37 | | |
| | AP-210726M | 07/26/2021 | 01 | 2021 PCORI FEE | UNITED STATES TREASU | 535111 | 2021 PCORI | | 159.60 | | |
| | AP-210727 | 07/20/2021 | 32 | MAY 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535055 | MSIXT0000088 | | 33.96 | | |
| | GJ-210731FE | 07/27/2021 | 01 | UB CC Fees - June 2021 | | | | | | 873.23 | |
| | | 07/27/2021 | 07 | UB Paymentus Fees - June 2021 | | | | | | 1,488.50 | |
| | | 07/27/2021 | 13 | FNBO Analysis Chrg - June 2021 | | | | | | 373.93 | |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | | | 3,221.71 | 0.00 |

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| 01-120-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 04 | GJ-083121FE | 10/12/2021 | 01 | UB WSB LOCKBOX FEES-AUG 2021 | | | | 69.27 | |
| | AP-210810 | 08/04/2021 | 23 | JUL 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535135 | MSIXT0000109 | 233.56 | |
| | GJ-210831FE | 08/24/2021 | 01 | UB CC Fees - July 2021 | | | | 1,631.75 | |
| | | 08/24/2021 | 07 | UB Paymentus Fees - July 2021 | | | | 1,175.32 | |
| | | 08/24/2021 | 13 | UB Analysis Fees - July 2021 | | | | 316.45 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 3,426.35 | 0.00 |
| 05 | GJ-093021FE | 10/11/2021 | 01 | UB WSB LOCKBOX FEES | | | | 167.80 | |
| | AP-210914 | 09/07/2021 | 34 | AUG 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535295 | MSIXY0000123 | 91.73 | |
| | GJ-210930FE | 09/22/2021 | 01 | UB CC Fees - Aug 2021 | | | | 1,037.53 | |
| | | 09/22/2021 | 07 | UB Paymentus Fees - Aug 2021 | | | | 1,516.67 | |
| | | 09/22/2021 | 13 | FNBO Analysis Chrg - Aug 2021 | | | | 342.60 | |
| | | | | TOTAL PERIOD 05 ACTIVITY | | | | 3,156.33 | 0.00 |
| 06 | GJ-103121FE | 11/04/2021 | 01 | UB WSB LOCKBOX FEE - OCT 2021 | | | | 54.97 | |
| | AP-211026 | 10/19/2021 | 54 | PREPARATION OF ACUARIAL | MWM CONSULTING GROUP | 535591 | 290920 | 6,400.00 | |
| | | 10/19/2021 | 55 | PREPARATION OF GASB#75 | MWM CONSULTING GROUP | 535592 | 290921 | 4,000.00 | |
| | GJ-211031FE | 10/25/2021 | 01 | UB CC Fees - Sept 2021 | | | | 409.94 | |
| | | 10/25/2021 | 07 | UB Paymentus Fees - Sept 2021 | | | | 1,138.64 | |
| | | 10/25/2021 | 13 | FNBO Analysis Charge-Sept 2021 | | | | 310.52 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 12,314.07 | 0.00 |
| 07 | GJ-113021FE | 12/03/2021 | 01 | UB WSB LOCKBOX FEE | | | | 146.97 | |
| | AP-211109 | 11/03/2021 | 24 | MYGOVHUB FEES - SEPT 2021 | HARRIS COMPUTER SYST | 535665 | MSIXT0000139 | 237.93 | |
| | | 11/03/2021 | 25 | PUBLIC OFFICIAL BOND RENEWAL - | MESIROW INSURANCE SE | 535694 | 1788108 | 500.00 | |
| | AP-211123 | 11/15/2021 | 37 | MYGOVHUB FEES-OCT 2021 | HARRIS COMPUTER SYST | 535761 | MSIXT0000158 | 93.96 | |
| | AP-211125M | 11/17/2021 | 27 | IGFOA-CERTIFICATE OF | FIRST NATIONAL BANK | 900111 | 112521-R.FREDRICKSON | 530.00 | |
| | GJ-211130FE | 12/01/2021 | 01 | UB CC Fees - Oct 2021 | | | | 935.30 | |
| | | 12/01/2021 | 07 | UB Paymentus Fees - Oct 2021 | | | | 1,582.35 | |
| | | 12/01/2021 | 13 | FNBO Analysis Chrg - Oct 2021 | | | | 362.25 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 4,388.76 | 0.00 |
| 08 | GJ-123121FE | 01/11/2022 | 01 | UB WSB LOCKBOX FEE - DEC 2021 | | | | 63.90 | |
| | AP-211221M | 12/22/2021 | 29 | MYGOVHUB FEES - NOV 2021 | HARRIS COMPUTER SYST | 535902 | MSIXT0000184 | 244.49 | |
| | GJ-211231FE | 01/04/2022 | 01 | UB CC Fees - Nov 2021 | | | | 384.93 | |
| | | 01/04/2022 | 07 | UB Paymentus Fees - Nov 2021 | | | | 1,196.74 | |
| | | 01/04/2022 | 13 | FNBO Analysis Chrg - Nov 2021 | | | | 324.42 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 2,214.48 | 0.00 |
| | | | | YTD BUDGET | 43,333.36 | | | 35,967.60 | 0.00 |
| | | | | ANNUAL REVISED BUDGET | 65,000.00 | | | 35,967.60 | |

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| 01-210-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | AP-210525MB | 05/25/2021 | 03 | ELINE UP-SOFTWARE RENEWAL | FIRST NATIONAL BANK | 900103 | 052521-N.DECKER-B | 600.00 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 600.00 | 0.00 |
| 02 | AP-210622B | 06/15/2021 | 37 | SOFTWARE MAINTENANCE AGREEMENT | CAPERS LLC | 534835 | INV-0885 | 5,000.00 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | 5,000.00 | 0.00 |

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| 01-210-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 03 | AP-2101725M | 07/26/2021 | 27 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900107 | 072521-K.GREGORY | 133.00 | |
| | | 07/26/2021 | 28 | SHRED IT-MAY 2021 SHREDDING | FIRST NATIONAL BANK | 900107 | 072521-N.DECKER | 202.33 | |
| | | 07/26/2021 | 29 | ACCURINT-MAY 2021 SEARCHES | FIRST NATIONAL BANK | 900107 | 072521-N.DECKER | 150.00 | |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | 485.33 | 0.00 |
| 04 | AP-210810 | 08/04/2021 | 30 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 535142 | 063021 | 56.50 | |
| | AP-210825M | 08/19/2021 | 33 | SHRED IT-07/05 SHREDDING | FIRST NATIONAL BANK | 900108 | 082521-N.DECKER | 203.21 | |
| | | 08/19/2021 | 34 | ACCURINT-JUN 2021 SEARCHES | FIRST NATIONAL BANK | 900108 | 082521-N.DECKER | 150.00 | |
| | | 08/19/2021 | 35 | SHRED IT-07/26 SHREDDING | FIRST NATIONAL BANK | 900108 | 082521-N.DECKER | 204.10 | |
| | | 08/19/2021 | 36 | KENDALL PRINTING-PATROLL & | FIRST NATIONAL BANK | 900108 | 082521-N.DECKER | 291.20 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 905.01 | 0.00 |
| 05 | AP-210928 | 09/21/2021 | 31 | MONTHLY COURTSMA RT PUBLICATION | DALE ANDERSON | 535399 | INV-0374 | 1,280.00 | |
| | | 09/21/2021 | 32 | 2 PHOTO ID CARDS | P.F. PETTIBONE & CO. | 535415 | 180996 | 34.00 | |
| | | 09/21/2021 | 33 | APPLICANT POLYGRAPH | TROTSKY INVESTIGATIV | 535435 | PD 21-02 | 155.00 | |
| | | | | TOTAL PERIOD 05 ACTIVITY | | | | 1,469.00 | 0.00 |
| 06 | AP-211025M | 10/20/2021 | 28 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900110 | 102521-E.WILLRETT | 45.00 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 45.00 | 0.00 |
| 07 | AP-211109 | 11/03/2021 | 42 | OFFENDER REGISTRATION SYSTEM | BARCA ENTERPRISES, I | 535636 | 300204 | 480.00 | |
| | | 11/03/2021 | 43 | DIGITAL PHOTO ID-WARREN | P.F. PETTIBONE & CO. | 535703 | 181097 | 18.00 | |
| | AP-211125M | 11/17/2021 | 38 | PHYSICIANS CARE-DRUG SCREEN | FIRST NATIONAL BANK | 900111 | 112521-E.WILLRETT | 45.00 | |
| | | 11/17/2021 | 39 | ACCURINT-AUG 2021 SEARCHES | FIRST NATIONAL BANK | 900111 | 112521-K.BALOG | 280.75 | |
| | | 11/17/2021 | 40 | ACCURINT-JUL 2021 SEARCHES | FIRST NATIONAL BANK | 900111 | 112521-K.BALOG | 150.00 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 973.75 | 0.00 |
| 08 | AP-211214 | 12/07/2021 | 51 | OCT 2021 BACKGROUND CHECK | ILLINOIS STATE POLIC | 535831 | 103121 | 56.50 | |
| | AP-211221M | 12/22/2021 | 34 | SKILLS MANAGEMENT SOFTWARE | BLUE PEAK LOGIC INC | 535883 | 1822 | 500.00 | |
| | | 12/22/2021 | 35 | PACE SCHEDULER SOFTWARE | PACE SYSTEM INC | 535919 | IN00040003 | 2,100.00 | |
| | AP-211225M | 12/16/2021 | 37 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900112 | 122521-E.WILLRETT | 45.00 | |
| | | 12/16/2021 | 38 | ACCURINT-OCT 2021 SEARCHES | FIRST NATIONAL BANK | 900112 | 122521-K.BALOG | 150.00 | |
| | | 12/16/2021 | 39 | ACCURINT-SEPT 2021 SEARCHES | FIRST NATIONAL BANK | 900112 | 122521-K.BALOG | 150.00 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 3,001.50 | 0.00 |
| | | | | YTD BUDGET | 26,633.36 | | | 12,479.59 | 0.00 |
| | | | | ANNUAL REVISED BUDGET | 39,950.00 | | | 12,479.59 | |
| 01-220-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | AP-210525B | 05/19/2021 | 13 | ENCODE PLUS ANNUAL RENWAL | ENCODE PLUS, LLC | 534689 | 18972 | 5,250.00 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 5,250.00 | 0.00 |
| 02 | AP-210608A | 06/02/2021 | 45 | KENDALL COUNTY DATABASE | RECORD INFORMATION S | 534803 | 50179 | 575.00 | |
| | AP-210625MB | 06/23/2021 | 23 | ADOBE-MAY 2021 CREATIVE CLOUD | FIRST NATIONAL BANK | 900105 | 062521-J.ENGBERG-B | 52.99 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | 627.99 | 0.00 |
| 03 | AP-2101725M | 07/26/2021 | 45 | ADOBE-CREATIVE CLOUD FEE | FIRST NATIONAL BANK | 900107 | 072521-J.ENGBERG | 52.99 | |
| | | 07/26/2021 | 46 | IWORDQ-INTERNET SOFTWARE | FIRST NATIONAL BANK | 900107 | 072521-K.BARKSDALE | 4,750.00 | |

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|-------------------|-------------|-----------------------|------|--------------------------------|----------------------|--------|--------------------|-----------|----------|
| 01-220-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 03 | AP-2101725M | 07/26/2021 | 47 | KENDALL CO TOWING-VEHICLE TOW | FIRST NATIONAL BANK | 900107 | 072521-P.RATOS | 80.00 | |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | 4,882.99 | 0.00 |
| 04 | AP-210810 | 08/04/2021 | 38 | PROFESSIONAL CONSULTING | HOUSEAL LAVIGNE ASSO | 535140 | 5177 | 970.00 | |
| | AP-210824 | 08/17/2021 | 49 | JULY 2021 CAR WASHES | PARADISE CAR WASH | 535245 | 224341 | 13.00 | |
| | AP-210825M | 08/19/2021 | 66 | ADOBE-CREATIVE CLOUD MONTHLY | FIRST NATIONAL BANK | 900108 | 082521-J.ENGBERG | 52.99 | |
| | | 08/19/2021 | 67 | ESRI-ARCGIS DESKTOP LICENSE | FIRST NATIONAL BANK | 900108 | 082521-K.BARKSDALE | 500.00 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 1,535.99 | 0.00 |
| 05 | AP-210914 | 09/07/2021 | 50 | PROFESSIONAL CONSULTING | HOUSEAL LAVIGNE ASSO | 535299 | 5208 | 3,698.75 | |
| | AP-210925M | 09/20/2021 | 39 | ADOBE-MONTHLY CREATIVE CLOUD | FIRST NATIONAL BANK | 900109 | 092521-J.ENGBERG | 52.99 | |
| | | | | TOTAL PERIOD 05 ACTIVITY | | | | 3,751.74 | 0.00 |
| 06 | AP-211012 | 10/07/2021 | 44 | AUG 2021 CONSULTING SERVICES | HOUSEAL LAVIGNE ASSO | 535474 | 5247 | 2,838.75 | |
| | AP-211025M | 10/20/2021 | 62 | ADOBE-MONTHLY CREATIVE CLOUD | FIRST NATIONAL BANK | 900110 | 102521-J.ENHBERG | 52.99 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 2,891.74 | 0.00 |
| 07 | AP-211109 | 11/03/2021 | 55 | PROFESSIONAL CONSULTING | HOUSEAL LAVIGNE ASSO | 535671 | 5286 | 392.50 | |
| | AP-211125M | 11/17/2021 | 66 | ADOBE-MONTHLY CREATIVE CLOUD | FIRST NATIONAL BANK | 900111 | 112521-J.ENGBERG | 52.99 | |
| | | 11/17/2021 | 67 | ESRI-ARCGIS BLOCK OF 1,000 | FIRST NATIONAL BANK | 900111 | 112521-J.ENGBERG | 200.00 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 645.49 | 0.00 |
| 08 | AP-211214 | 12/07/2021 | 64 | OCT 2021 CONSULTING SERVICES | HOUSEAL LAVIGNE ASSO | 535828 | 5355 | 2,478.12 | |
| | | 12/07/2021 | 65 | 11/09/21 PLAN COUNCIL MEETING | MARLYS J. YOUNG | 535875 | 110921 | 42.00 | |
| | AP-211221M | 12/22/2021 | 46 | NOV 2021 PROFESSIONAL | HOUSEAL LAVIGNE ASSO | 535904 | 5362 | 3,495.00 | |
| | AP-211225M | 12/16/2021 | 78 | ADOBE-CREATIVE CLOUD MONTHLY | FIRST NATIONAL BANK | 900112 | 122521-J.ENGBERG | 52.99 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 6,068.11 | 0.00 |
| | | | | YTD BUDGET | 59,520.00 | | | 25,654.05 | 0.00 |
| | | | | ANNUAL REVISED BUDGET | 89,280.00 | | | 25,654.05 | |
| 01-410-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | AP-210525MB | 05/25/2021 | 05 | MINER#101045-MAY 2021 MANAGED | FIRST NATIONAL BANK | 900103 | 052521-K.GREGORY | 366.85 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 366.85 | 0.00 |
| 02 | AP-210622B | 06/15/2021 | 44 | MAY 2021 COPY CHARGES | IMPACT NETWORKING, L | 534855 | 2144435 | 5.13 | |
| | AP-210625MB | 06/23/2021 | 29 | MINER#326824-JUN 2021 MANAGED | FIRST NATIONAL BANK | 900105 | 062521-K.GREGORY-B | 366.85 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | 371.98 | 0.00 |
| 03 | AP-210713B | 07/07/2021 | 95 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 534956 | 053121 | 56.50 | |
| | AP-210727 | 07/20/2021 | 40 | ANNUAL FY22 STORMWATER BILLING | ILLINOIS EPS (NPDES) | 535058 | ILR400554-062821 | 1,000.00 | |
| | | 07/20/2021 | 41 | 05/29-06/28 COPY CHARGES | IMPACT NETWORKING, L | 535061 | 2176592 | 3.16 | |
| | GJ-210727RC | 07/21/2021 | 02 | RC ILEPA Inv#ILR400554-062821 | | | | | 1,000.00 |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | 1,059.66 | 1,000.00 |
| 04 | AP-210824 | 08/17/2021 | 51 | 06/29-07/28 COPY CHARGES | IMPACT NETWORKING, L | 535226 | 2207915 | 2.82 | |
| | AP-210825M | 08/19/2021 | 73 | PHYSICIANS-DRUG TESTING | FIRST NATIONAL BANK | 900108 | 082521-E.WILLRETT | 244.00 | |
| | | 08/19/2021 | 74 | MINER ELEC#327563-JUL 2021 | FIRST NATIONAL BANK | 900108 | 082521-K.GREGORY-C | 366.85 | |

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| 01-410-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 04 | AP-210825M | 08/19/2021 | 75 | MINER ELECT#328298-AUG 2021 | FIRST NATIONAL BANK | 900108 | 082521-K.GREGORY-C | 366.85 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 980.52 | 0.00 |
| 05 | AP-210914 | 09/07/2021 | 61 | 07/29-08/28 COPY CHARGES | IMPACT NETWORKING, L | 535303 | 2241283 | 1.52 | |
| | AP-210925M | 09/20/2021 | 45 | MINER ELECT#329021-SEPT 2021 | FIRST NATIONAL BANK | 900109 | 092521-K.GREGORY | 366.85 | |
| | | | | TOTAL PERIOD 05 ACTIVITY | | | | 368.37 | 0.00 |
| 06 | AP-211025M | 10/20/2021 | 71 | MINER ELECT#329828-OCT 2021 | FIRST NATIONAL BANK | 900110 | 102521-K.GREGORY | 366.85 | |
| | AP-211026 | 10/19/2021 | 64 | 08/29-09/28 COPY CHARGES | IMPACT NETWORKING, L | 535574 | 2276498 | 3.17 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 370.02 | 0.00 |
| 07 | AP-211123 | 11/15/2021 | 43 | 09/28-10/28 COPY CHARGES | IMPACT NETWORKING, L | 535764 | 2311729 | 4.30 | |
| | AP-211125M | 11/17/2021 | 75 | SHAW MEDIA-JOB POSTING | FIRST NATIONAL BANK | 900111 | 112521-J.BEHLAND | 670.00 | |
| | | 11/17/2021 | 76 | MINER ELECT-NOV 2021 SHARED | FIRST NATIONAL BANK | 900111 | 112521-K.GREGORY | 366.85 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 1,041.15 | 0.00 |
| 08 | AP-211214 | 12/07/2021 | 74 | 10/29-11/28 COPY CHARGES | IMPACT NETWORKING, L | 535833 | 2346364 | 5.27 | |
| | | 12/07/2021 | 75 | REMOTE TUB GRINDING, USE OF | STEVE PIPER & SONS, | 535853 | 18624 | 4,685.00 | |
| | AP-211225M | 12/16/2021 | 95 | MINER ELECT#331243-DEC 2021 | FIRST NATIONAL BANK | 900112 | 122521-K.GREGORY | 366.85 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 5,057.12 | 0.00 |
| | | | | YTD BUDGET | 6,150.00 | TOTAL ACCOUNT ACTIVITY | | 9,615.67 | 1,000.00 |
| | | | | ANNUAL REVISED BUDGET | 9,225.00 | ENDING BALANCE | | 8,615.67 | |
| 01-640-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | AP-210525B | 05/19/2021 | 16 | 2020 ROB ROY DRAINAGE DIST FEE | KENDALL COUNTY COLLE | 534697 | 2020 FEE-ROB ROY | 161.62 | |
| | | 05/19/2021 | 17 | 2020 RAYMOND DRAINAGE DIST FEE | KENDALL COUNTY COLLE | 534697 | 2020 FEES-RAYMOND | 315.58 | |
| | AP-210527M | 05/26/2021 | 01 | 2020 CALEDONIA DRAINAGE DIST | KENDALL COUNTY COLLE | 534719 | 2020012552-062021 | 20.00 | |
| | | 05/26/2021 | 02 | 2020 CALEDONIA DRAINAGE DIST | KENDALL COUNTY COLLE | 534720 | 2020012553-062021 | 25.72 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 522.92 | 0.00 |
| 03 | AP-210727 | 07/20/2021 | 65 | LOBBYIST FEE | VILLAGE OF OSWEGO | 535084 | 0521 | 1,166.67 | |
| | | 07/20/2021 | 66 | LOBBYIST FEE REIMBURSEMENT | VILLAGE OF OSWEGO | 535084 | EGA050-2021-05 | 1,562.50 | |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | 2,729.17 | 0.00 |
| 04 | AP-210824 | 08/17/2021 | 86 | 2021 ROAD PROGRAM | ENGINEERING ENTERPRI | 535210 | 71992 | 29,864.50 | |
| | GJ-211026RC | 10/26/2021 | 04 | RC EEI Inv#71992 | | | | | 2,212.50 |
| | GJ-211026RV | 01/11/2022 | 04 | Reverse GJ-211026RC | | | | 2,212.50 | |
| | GJ-22111RC4 | 01/11/2022 | 04 | RC EEI Inv#71992 | | | | | 29,864.50 |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 32,077.00 | 32,077.00 |
| 06 | AP-211012 | 10/07/2021 | 95 | STATE LOBBYIST CHARGES | VILLAGE OF OSWEGO | 535507 | 1332 | 3,500.00 | |
| | | 10/07/2021 | 96 | FEDERAL LOBBYIST CHARGES | VILLAGE OF OSWEGO | 535507 | 1332 | 4,687.50 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 8,187.50 | 0.00 |
| | | | | YTD BUDGET | 32,100.00 | TOTAL ACCOUNT ACTIVITY | | 43,516.59 | 32,077.00 |
| | | | | ANNUAL REVISED BUDGET | 48,150.00 | ENDING BALANCE | | 11,439.59 | |
| 23-230-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | | | | YTD BUDGET | 9,000.00 | TOTAL ACCOUNT ACTIVITY | | 0.00 | 0.00 |
| | | | | ANNUAL REVISED BUDGET | 13,500.00 | ENDING BALANCE | | 0.00 | |

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|-------------------|-------------|-----------------------|------|--------------------------------|----------------------|------------------------|--------------------|----------|--------|
| 25-205-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | | | | YTD BUDGET | 0.00 | TOTAL ACCOUNT ACTIVITY | | 0.00 | 0.00 |
| | | | | ANNUAL REVISED BUDGET | 0.00 | ENDING BALANCE | | 0.00 | |
| 25-225-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | | | | YTD BUDGET | 0.00 | TOTAL ACCOUNT ACTIVITY | | 0.00 | 0.00 |
| | | | | ANNUAL REVISED BUDGET | 0.00 | ENDING BALANCE | | 0.00 | |
| 51-510-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | GJ-053121FE | 07/14/2021 | 03 | UB WSB LOCKBOX FEES - MAY 2020 | | | | 204.33 | |
| | AP-210525MB | 05/25/2021 | 11 | MINER#101045-MAY 2021 MANAGED | FIRST NATIONAL BANK | 900103 | 052521-K.GREGORY | 430.65 | |
| | GJ-210531FE | 05/27/2021 | 03 | UB CC Fees - Apr 2021 | | | | 2,827.04 | |
| | | 05/27/2021 | 09 | UB Paymentus Fee-Apr 2021 | | | | 1,875.16 | |
| | | 05/27/2021 | 15 | FNBO Analysis Chrg-Apr 2021 | | | | 419.04 | |
| | GJ-21629PRE | 06/29/2021 | 33 | Cintas-2224 Tremont Monitoring | | | | 158.00 | |
| | | 06/29/2021 | 34 | Cintas-3299 Lehman Monitoring | | | | 158.00 | |
| | | 06/29/2021 | 35 | Cintas-610 Tower Monitoring | | | | 158.00 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 6,230.22 | 0.00 |
| 02 | GJ-063021FE | 08/05/2021 | 03 | UB WSB LOCKBOX FEE - JUN 2021 | | | | 116.87 | |
| | AP-210625MB | 06/23/2021 | 49 | MINER#326824-JUN 2021 MANAGED | FIRST NATIONAL BANK | 900105 | 062521-K.GREGORY-B | 430.65 | |
| | GJ-210630FE | 06/24/2021 | 03 | UB CC Fees - May 2021 | | | | 2,368.29 | |
| | | 06/24/2021 | 09 | UB Paymentus Fees - May 2021 | | | | 1,459.75 | |
| | | 06/24/2021 | 15 | FNBO Analysis Chrg - May 2021 | | | | 437.27 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | 4,812.83 | 0.00 |
| 03 | GJ-073121FE | 10/12/2021 | 03 | UB WSB LOCKBOX FEES-JULY 2021 | | | | 214.51 | |
| | AP-210713B | 07/07/2021 | 195 | MYGOVHUB FEES - JUNE 2021 | HARRIS COMPUTER SYST | 534950 | MSIXT0000107 | 134.86 | |
| | | 07/07/2021 | 196 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 534956 | 053121 | 56.50 | |
| | AP-210727 | 07/20/2021 | 103 | MAY 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535055 | MSIXT0000088 | 51.25 | |
| | | 07/20/2021 | 104 | 05/29-06/28 COPY CHARGES | IMPACT NETWORKING, L | 535061 | 2176592 | 3.15 | |
| | | 07/20/2021 | 105 | LOBBYIST FEE | VILLAGE OF OSWEGO | 535084 | 0521 | 1,166.67 | |
| | | 07/20/2021 | 106 | LOBBYIST FEE | VILLAGE OF OSWEGO | 535084 | EGA050-2021-05 | 1,562.50 | |
| | GJ-210731FE | 07/27/2021 | 03 | UB CC Fees - June 2021 | | | | 1,169.91 | |
| | | 07/27/2021 | 09 | UB Paymentus Fees - June 2021 | | | | 1,994.23 | |
| | | 07/27/2021 | 15 | FNBO Analysis Chrg - June 2021 | | | | 500.98 | |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | 6,854.56 | 0.00 |
| 04 | GJ-083121FE | 10/12/2021 | 03 | UB WSB LOCKBOX FEES-AUG 2021 | | | | 92.81 | |
| | AP-210810 | 08/04/2021 | 103 | JUL 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535135 | MSIXT0000109 | 352.47 | |
| | AP-210824 | 08/17/2021 | 183 | JULY 2021 DUMPING | PLANO CLEAN FILL | 535248 | 819 | 150.00 | |
| | AP-210825M | 08/19/2021 | 129 | PHYSICIANS-DRUG TESTING | FIRST NATIONAL BANK | 900108 | 082521-E.WILLRETT | 183.00 | |
| | | 08/19/2021 | 130 | MINER ELEC#327563-JUL 2021 | FIRST NATIONAL BANK | 900108 | 082521-K.GREGORY-C | 430.65 | |
| | | 08/19/2021 | 131 | MINER ELECT#328298-AUG 2021 | FIRST NATIONAL BANK | 900108 | 082521-K.GREGORY-C | 430.65 | |
| | GJ-210831FE | 08/24/2021 | 03 | UB CC Fees - July 2021 | | | | 2,186.14 | |
| | | 08/24/2021 | 09 | UB Paymentus Fees - July 2021 | | | | 1,574.65 | |

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|-------------------|-------------|-----------------------|------|--------------------------------|----------------------|--------|-------------------|-----------|--------|
| 51-510-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 04 | GJ-210831FE | 08/24/2021 | 15 | UB Analysis Fees - July 2021 | | | | 423.97 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 5,824.34 | 0.00 |
| 05 | GJ-093021FE | 10/11/2021 | 03 | UB WSB LOCKBOX FEES | | | | 224.80 | |
| | AP-210914 | 09/07/2021 | 136 | AUG 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535295 | MSIXY0000123 | 138.44 | |
| | | 09/07/2021 | 137 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 535300 | 073121-4811 | 56.50 | |
| | AP-210925M | 09/20/2021 | 91 | PYSICIANS-RANDOM DOT TEST | FIRST NATIONAL BANK | 900109 | 092521-E.WILLRETT | 58.00 | |
| | | 09/20/2021 | 92 | MINER ELECT#329021-SEPT 2021 | FIRST NATIONAL BANK | 900109 | 092521-K.GREGORY | 430.65 | |
| | GJ-210930FE | 09/22/2021 | 03 | UB CC Fees - Aug 2021 | | | | 1,390.03 | |
| | | 09/22/2021 | 09 | UB Paymentus Fees - Aug 2021 | | | | 2,031.97 | |
| | | 09/22/2021 | 15 | FNBO Analysis Chrg - Aug 2021 | | | | 459.00 | |
| | | | | TOTAL PERIOD 05 ACTIVITY | | | | 4,789.39 | 0.00 |
| 06 | GJ-103121FE | 11/04/2021 | 03 | UB WSB LOCKBOX FEE - OCT 2021 | | | | 73.66 | |
| | AP-211012 | 10/07/2021 | 140 | STATE LOBBYIST CHARGES | VILLAGE OF OSWEGO | 535507 | 1332 | 3,500.00 | |
| | | 10/07/2021 | 141 | FEDERAL LOBBYIST CHARGES | VILLAGE OF OSWEGO | 535507 | 1332 | 4,687.50 | |
| | AP-211025M | 10/20/2021 | 106 | MINER ELECT#329828-OCT 2021 | FIRST NATIONAL BANK | 900110 | 102521-K.GREGORY | 430.65 | |
| | AP-211026 | 10/19/2021 | 114 | AUG & SEPT 2021 DUMPING | PLANO CLEAN FILL | 535599 | 828 | 100.00 | |
| | GJ-211031FE | 10/25/2021 | 03 | UB CC Fees - Sept 2021 | | | | 549.21 | |
| | | 10/25/2021 | 09 | UB Paymentus Fees - Sept 2021 | | | | 1,525.50 | |
| | | 10/25/2021 | 15 | FNBO Analysis Charge-Sept 2021 | | | | 416.02 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 11,282.54 | 0.00 |
| 07 | GJ-113021FE | 12/03/2021 | 03 | UB WSB LOCKBOX FEE | | | | 196.91 | |
| | AP-211109 | 11/03/2021 | 182 | MYGOVHUB FEES - SEPT 2021 | HARRIS COMPUTER SYST | 535665 | MSIXT0000139 | 359.06 | |
| | AP-211123 | 11/15/2021 | 170 | MYGOVHUB FEES-OCT 2021 | HARRIS COMPUTER SYST | 535761 | MSIXT0000158 | 141.81 | |
| | | 11/15/2021 | 171 | 09/28-10/28 COPY CHARGES | IMPACT NETWORKING, L | 535764 | 2311729 | 4.30 | |
| | AP-211125M | 11/17/2021 | 119 | MINER ELECT-NOV 2021 SHARED | FIRST NATIONAL BANK | 900111 | 112521-K.GREGORY | 430.65 | |
| | GJ-211130FE | 12/01/2021 | 03 | UB CC Fees - Oct 2021 | | | | 1,253.06 | |
| | | 12/01/2021 | 09 | UB Paymentus Fees - Oct 2021 | | | | 2,119.98 | |
| | | 12/01/2021 | 15 | FNBO Analysis Chrg - Oct 2021 | | | | 485.33 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 4,991.10 | 0.00 |
| 08 | GJ-123121FE | 01/11/2022 | 03 | UB WSB LOCKBOX FEE - DEC 2021 | | | | 84.60 | |
| | AP-211214 | 12/07/2021 | 180 | OCT 2021 BACKGROUND CHECK | ILLINOIS STATE POLIC | 535831 | 103121 | 113.00 | |
| | | 12/07/2021 | 181 | SONETICS REPAIR | STANDARD EQUIPMENT C | 535866 | OP32910 | 195.00 | |
| | AP-211221M | 12/22/2021 | 110 | MYGOVHUB FEES - NOV 2021 | HARRIS COMPUTER SYST | 535902 | MSIXT0000184 | 368.96 | |
| | | 12/22/2021 | 111 | 6 WHEEL DUMP OF CCDD MATERIAL | PLANO CLEAN FILL | 535921 | 833 | 50.00 | |
| | AP-211225M | 12/16/2021 | 158 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900112 | 122521-E.WILLRETT | 58.00 | |
| | | 12/16/2021 | 159 | MINER ELECT#331243-DEC 2021 | FIRST NATIONAL BANK | 900112 | 122521-K.GREGORY | 430.65 | |
| | GJ-211231FE | 01/04/2022 | 03 | UB CC Fees - Nov 2021 | | | | 515.70 | |
| | | 01/04/2022 | 09 | UB Paymentus Fees - Nov 2021 | | | | 1,603.34 | |
| | | 01/04/2022 | 15 | FNBO Analysis Chrg - Nov 2021 | | | | 434.65 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 3,853.90 | 0.00 |
| | | | | YTD BUDGET | 110,666.68 | | | 48,638.88 | 0.00 |
| | | | | ANNUAL REVISED BUDGET | 166,000.00 | | | 48,638.88 | |

| | | | | | | | | | |
|-------------------|-----|-----------------------|--|-------------------|--|--|--|------|--|
| 52-520-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |

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|-------------------|-------------|-----------------------|------|--------------------------------|----------------------|--------|--------------------|----------|--------|
| 52-520-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | GJ-053121FE | 07/14/2021 | 05 | UB WSB LOCKBOX FEES - MAY 2020 | | | | 95.31 | |
| | AP-210525MB | 05/25/2021 | 13 | MINER#101045-MAY 2021 MANAGED | FIRST NATIONAL BANK | 900103 | 052521-K.GREGORY | 287.10 | |
| | GJ-210531FE | 05/27/2021 | 05 | UB CC Fees - Apr 2021 | | | | 1,318.74 | |
| | | 05/27/2021 | 11 | UB Paymentus Fee-Apr 2021 | | | | 874.71 | |
| | | 05/27/2021 | 17 | FNBO Analysis Chrg-Apr 2021 | | | | 195.47 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 2,771.33 | 0.00 |
| 02 | GJ-063021FE | 08/05/2021 | 05 | UB WSB LOCKBOX FEE - JUN 2021 | | | | 54.52 | |
| | AP-210625MB | 06/23/2021 | 58 | MINER#326824-JUN 2021 MANAGED | FIRST NATIONAL BANK | 900105 | 062521-K.GREGORY-B | 287.10 | |
| | GJ-210630FE | 06/24/2021 | 05 | UB CC Fees - May 2021 | | | | 1,104.75 | |
| | | 06/24/2021 | 11 | UB Paymentus Fees - May 2021 | | | | 680.94 | |
| | | 06/24/2021 | 17 | FNBO Analysis Chrg - May 2021 | | | | 203.97 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | 2,331.28 | 0.00 |
| 03 | GJ-073121FE | 10/12/2021 | 05 | UB WSB LOCKBOX FEES-JULY 2021 | | | | 100.06 | |
| | AP-210713B | 07/07/2021 | 231 | MYGOVHUB FEES - JUNE 2021 | HARRIS COMPUTER SYST | 534950 | MSIXT0000107 | 38.92 | |
| | AP-210727 | 07/20/2021 | 136 | MAY 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535055 | MSIXT0000088 | 14.79 | |
| | | 07/20/2021 | 137 | 05/29-06/28 COPY CHARGES | IMPACT NETWORKING, L | 535061 | 2176592 | 3.14 | |
| | GJ-210731FE | 07/27/2021 | 05 | UB CC Fees - June 2021 | | | | 545.73 | |
| | | 07/27/2021 | 11 | UB Paymentus Fees - June 2021 | | | | 930.27 | |
| | | 07/27/2021 | 17 | FNBO Analysis Chrg - June 2021 | | | | 233.70 | |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | 1,866.61 | 0.00 |
| 04 | GJ-083121FE | 10/12/2021 | 05 | UB WSB LOCKBOX FEES-AUG 2021 | | | | 43.29 | |
| | AP-210810 | 08/04/2021 | 132 | JUL 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535135 | MSIXT0000109 | 101.72 | |
| | AP-210824 | 08/17/2021 | 226 | 06/29-07/28 COPY CHARGES | IMPACT NETWORKING, L | 535226 | 2207915 | 2.82 | |
| | AP-210825M | 08/19/2021 | 167 | MINER ELEC#327563-JUL 2021 | FIRST NATIONAL BANK | 900108 | 082521-K.GREGORY-C | 287.10 | |
| | | 08/19/2021 | 168 | MINER ELECT#328298-AUG 2021 | FIRST NATIONAL BANK | 900108 | 082521-K.GREGORY-C | 287.10 | |
| | GJ-210831FE | 08/24/2021 | 05 | UB CC Fees - July 2021 | | | | 1,019.78 | |
| | | 08/24/2021 | 11 | UB Paymentus Fees - July 2021 | | | | 734.53 | |
| | | 08/24/2021 | 17 | UB Analysis Fees - July 2021 | | | | 197.77 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 2,674.11 | 0.00 |
| 05 | GJ-093021FE | 10/11/2021 | 05 | UB WSB LOCKBOX FEES | | | | 104.86 | |
| | AP-210914 | 09/07/2021 | 171 | AUG 2021 MYGOVHUB FEES | HARRIS COMPUTER SYST | 535295 | MSIXY0000123 | 39.95 | |
| | AP-210925M | 09/20/2021 | 107 | MINER ELECT#329021-SEPT 2021 | FIRST NATIONAL BANK | 900109 | 092521-K.GREGORY | 287.10 | |
| | GJ-210930FE | 09/22/2021 | 05 | UB CC Fees - Aug 2021 | | | | 648.42 | |
| | | 09/22/2021 | 11 | UB Paymentus Fees - Aug 2021 | | | | 947.86 | |
| | | 09/22/2021 | 17 | FNBO Analysis Chrg - Aug 2021 | | | | 214.11 | |
| | | | | TOTAL PERIOD 05 ACTIVITY | | | | 2,242.30 | 0.00 |
| 06 | GJ-103121FE | 11/04/2021 | 05 | UB WSB LOCKBOX FEE - OCT 2021 | | | | 34.36 | |
| | AP-211025M | 10/20/2021 | 126 | MINER ELECT#329828-OCT 2021 | FIRST NATIONAL BANK | 900110 | 102521-K.GREGORY | 287.10 | |
| | GJ-211031FE | 10/25/2021 | 05 | UB CC Fees - Sept 2021 | | | | 256.20 | |
| | | 10/25/2021 | 11 | UB Paymentus Fees - Sept 2021 | | | | 711.61 | |
| | | 10/25/2021 | 17 | FNBO Analysis Charge-Sept 2021 | | | | 194.07 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 1,483.34 | 0.00 |

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|---|-------------|------------|------|--------------------------------|------------------------|--------|--------------------|-----------|--------|
| 52-520-54-00-5462 (E) PROFESSIONAL SERVICES | | | | | | | | | |
| 07 | GJ-113021FE | 12/03/2021 | 05 | UB WSB LOCKBOX FEE | | | | 91.85 | |
| | AP-2111109 | 11/03/2021 | 215 | MYGOVHUB FEES - SEPT 2021 | HARRIS COMPUTER SYST | 535665 | MSIXT0000139 | 103.62 | |
| | AP-2111123 | 11/15/2021 | 204 | MYGOVHUB FEES-OCT 2021 | HARRIS COMPUTER SYST | 535761 | MSIXT0000158 | 40.92 | |
| | | 11/15/2021 | 205 | 09/28-10/28 COPY CHARGES | IMPACT NETWORKING, L | 535764 | 2311729 | 4.30 | |
| | AP-211125M | 11/17/2021 | 147 | MINER ELECT-NOV 2021 SHARED | FIRST NATIONAL BANK | 900111 | 112521-K.GREGORY | 287.10 | |
| | GJ-211130FE | 12/01/2021 | 05 | UB CC Fees - Oct 2021 | | | | 584.52 | |
| | | 12/01/2021 | 11 | UB Paymentus Fees - Oct 2021 | | | | 988.92 | |
| | | 12/01/2021 | 17 | FNBO Analysis Chrg - Oct 2021 | | | | 226.39 | |
| TOTAL PERIOD 07 ACTIVITY | | | | | | | | 2,327.62 | 0.00 |
| 08 | GJ-123121FE | 01/11/2022 | 05 | UB WSB LOCKBOX FEE - DEC 2021 | | | | 39.48 | |
| | AP-211221M | 12/22/2021 | 143 | MYGOVHUB FEES - NOV 2021 | HARRIS COMPUTER SYST | 535902 | MSIXT0000184 | 106.48 | |
| | AP-211225M | 12/16/2021 | 179 | MINER ELECT#331243-DEC 2021 | FIRST NATIONAL BANK | 900112 | 122521-K.GREGORY | 287.10 | |
| | GJ-211231FE | 01/04/2022 | 05 | UB CC Fees - Nov 2021 | | | | 240.56 | |
| | | 01/04/2022 | 11 | UB Paymentus Fees - Nov 2021 | | | | 747.92 | |
| | | 01/04/2022 | 17 | FNBO Analysis Chrg - Nov 2021 | | | | 202.75 | |
| TOTAL PERIOD 08 ACTIVITY | | | | | | | | 1,624.29 | 0.00 |
| YTD BUDGET | | | | 23,666.68 | TOTAL ACCOUNT ACTIVITY | | | 17,320.88 | 0.00 |
| ANNUAL REVISED BUDGET | | | | 35,500.00 | ENDING BALANCE | | | 17,320.88 | |
| 79-790-54-00-5462 (E) PROFESSIONAL SERVICES | | | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | AP-210525MB | 05/25/2021 | 15 | MINER#101045-MAY 2021 MANAGED | FIRST NATIONAL BANK | 900103 | 052521-K.GREGORY | 510.40 | |
| TOTAL PERIOD 01 ACTIVITY | | | | | | | | 510.40 | 0.00 |
| 02 | AP-210622B | 06/15/2021 | 107 | MAY 2021 COPY CHARGES | IMPACT NETWORKING, L | 534855 | 2144435 | 39.32 | |
| | | 06/15/2021 | 108 | MAY 2021 COPY CHARGES | IMPACT NETWORKING, L | 534855 | 2144435 | 39.31 | |
| | AP-210625MB | 06/23/2021 | 66 | MINER#326824-JUN 2021 MANAGED | FIRST NATIONAL BANK | 900105 | 062521-K.GREGORY-B | 510.40 | |
| TOTAL PERIOD 02 ACTIVITY | | | | | | | | 589.03 | 0.00 |
| 03 | AP-2101725M | 07/26/2021 | 124 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900107 | 072521-K.GREGORY | 405.00 | |
| | | 07/26/2021 | 125 | ARAMARK#610000139707-MATS | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 56.65 | |
| | | 07/26/2021 | 126 | ARAMARK#610000126829-MATS | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 18.21 | |
| | | 07/26/2021 | 127 | ARAMARK#610000130040-MATS | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 18.21 | |
| | | 07/26/2021 | 128 | ARAMARK#610000133317-MATS | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 18.21 | |
| | | 07/26/2021 | 129 | ARAMARK#610000136522-MATS | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 18.21 | |
| | | 07/26/2021 | 130 | ARAMARK#610000139702-MATS | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 18.21 | |
| | AP-210713B | 07/07/2021 | 250 | 05/20/21 MEETING MINUTES | MARLYS J. YOUNG | 535012 | 052021 | 30.00 | |
| | AP-210727 | 07/20/2021 | 152 | 05/29-06/28 COPY CHARGES | IMPACT NETWORKING, L | 535061 | 2176592 | 51.16 | |
| TOTAL PERIOD 03 ACTIVITY | | | | | | | | 633.86 | 0.00 |
| 04 | AP-210824 | 08/17/2021 | 248 | 06/29-07/28 COPY CHARGES | IMPACT NETWORKING, L | 535226 | 2207915 | 29.17 | |
| | | 08/17/2021 | 249 | 05/01-07/31 MANAGED PRINT | IMPACT NETWORKING, L | 535226 | 2216307 | 0.94 | |
| | AP-210825M | 08/19/2021 | 192 | PHYSICIANS-DRUG TESTING | FIRST NATIONAL BANK | 900108 | 082521-E.WILLRETT | 90.00 | |
| | | 08/19/2021 | 193 | MINER ELEC#327563-JUL 2021 | FIRST NATIONAL BANK | 900108 | 082521-K.GREGORY-C | 510.40 | |
| | | 08/19/2021 | 194 | MINER ELECT#328298-AUG 2021 | FIRST NATIONAL BANK | 900108 | 082521-K.GREGORY-C | 510.40 | |
| | | 08/19/2021 | 195 | PLAYGROUND GUARDIAN-PARK | FIRST NATIONAL BANK | 900108 | 082521-R.HORNER | 2,000.00 | |
| TOTAL PERIOD 04 ACTIVITY | | | | | | | | 3,140.91 | 0.00 |

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| 79-790-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 05 | AP-210914 | 09/07/2021 | 196 | 07/29-08/28 COPY CHARGES | IMPACT NETWORKING, L | 535303 | 2241283 | 77.68 | |
| | | 09/07/2021 | 197 | 08/05/21 PARK BOARD MEETING | MARLYS J. YOUNG | 535349 | 080521 | 31.50 | |
| | AP-210925M | 09/20/2021 | 120 | PYSICIANS-RANDOM DOT TESTS | FIRST NATIONAL BANK | 900109 | 092521-E.WILLRETT | 209.00 | |
| | | 09/20/2021 | 121 | MINER ELECT#329021-SEPT 2021 | FIRST NATIONAL BANK | 900109 | 092521-K.GREGORY | 510.40 | |
| | | | | TOTAL PERIOD 05 ACTIVITY | | | | 828.58 | 0.00 |
| 06 | AP-211025M | 10/20/2021 | 146 | MINER ELECT#329828-OCT 2021 | FIRST NATIONAL BANK | 900110 | 102521-K.GREGORY | 510.40 | |
| | AP-211026 | 10/19/2021 | 155 | 08/29-09/28 COPY CHARGES | IMPACT NETWORKING, L | 535574 | 2276498 | 67.77 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 578.17 | 0.00 |
| 07 | AP-211123 | 11/15/2021 | 227 | 09/28-10/28 COPY CHARGES | IMPACT NETWORKING, L | 535764 | 2311729 | 64.62 | |
| | | 11/15/2021 | 228 | 08/01-10/31 MANAGED PRINT | IMPACT NETWORKING, L | 535764 | 2315531 | 0.93 | |
| | AP-211125M | 11/17/2021 | 168 | MINER ELECT-NOV 2021 SHARED | FIRST NATIONAL BANK | 900111 | 112521-K.GREGORY | 510.40 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 575.95 | 0.00 |
| 08 | AP-211214 | 12/07/2021 | 239 | 10/29-11/28 COPY CHARGES | IMPACT NETWORKING, L | 535833 | 2346364 | 103.88 | |
| | AP-211225M | 12/16/2021 | 198 | MINER ELECT#331243-DEC 2021 | FIRST NATIONAL BANK | 900112 | 122521-K.GREGORY | 510.40 | |
| | | 12/16/2021 | 199 | IPRA-ANNUAL MEMBERSHIP | FIRST NATIONAL BANK | 900112 | 122521-S.REDMON | 244.00 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 858.28 | 0.00 |
| | | | | YTD BUDGET | 7,600.00 | | | 7,715.18 | 0.00 |
| | | | | ANNUAL REVISED BUDGET | 11,400.00 | | | 7,715.18 | |

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| 79-795-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | AP-210525B | 05/19/2021 | 32 | UMPIRE | JOSLYN T. BULLINGTON | 534684 | MAY 1 - 11 | 35.00 | |
| | | 05/19/2021 | 33 | UMPIRE | JOHN ELENBAAS | 534688 | 050821 | 70.00 | |
| | | 05/19/2021 | 34 | UMPIRE | W. THOMAS EVINS | 534690 | 050121 | 70.00 | |
| | | 05/19/2021 | 35 | UMPIRE | NOLAN HOOPER | 534692 | MAY 1 - 11 | 20.00 | |
| | | 05/19/2021 | 36 | UMPIRE | STEPHEN IRVING | 534694 | 050621 | 160.00 | |
| | | 05/19/2021 | 37 | UMPIRE | JAVIER LASSALLE | 534698 | 050821 | 70.00 | |
| | | 05/19/2021 | 38 | UMPIRE | JACOB LIPSCOMB | 534699 | MAY 1 - 11 | 55.00 | |
| | | 05/19/2021 | 39 | UMPIRE | JACK MODAFF | 534702 | MAY 1 - 11 | 110.00 | |
| | | 05/19/2021 | 40 | UMPIRE | ROBERT L. RIETZ JR. | 534709 | 050621 | 160.00 | |
| | | 05/19/2021 | 41 | UMPIRE | KATIE STRAZNICAS | 534713 | 050121 | 70.00 | |
| | | 05/19/2021 | 42 | UMPIRE | MICHAEL VOITIK | 534715 | 050621 | 160.00 | |
| | GJ-210531FE | 05/27/2021 | 19 | PR CC Fee - Apr 2021 | | | | 1,171.01 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 2,151.01 | 0.00 |
| 02 | AP-210608A | 06/02/2021 | 141 | UMPIRE | ERIC ADAMS | 534750 | MAY 12-MAY 25 | 110.00 | |
| | | 06/02/2021 | 142 | UMPIRE | WILLIAM BLAKE | 534753 | MAY 12-MAY 25 | 330.00 | |
| | | 06/02/2021 | 143 | UMPIRE | JOSLYN T. BULLINGTON | 534754 | MAY 12-MAY 25 | 130.00 | |
| | | 06/02/2021 | 144 | UMPIRE | JACKSON BULLINGTON | 534755 | MAY 12-MAY 25 | 80.00 | |
| | | 06/02/2021 | 145 | UMPIRE | JOHN ELENBAAS | 534763 | 051521 | 70.00 | |
| | | 06/02/2021 | 146 | UMPIRE | JOHN ELENBAAS | 534763 | 052221 | 70.00 | |
| | | 06/02/2021 | 147 | UMPIRE | JORY ELENBAAS | 534764 | 052221 | 70.00 | |
| | | 06/02/2021 | 148 | UMPIRE | RYAN EVANS | 534766 | MAY 12-MAY 25 | 20.00 | |
| | | 06/02/2021 | 149 | UMPIRE | W. THOMAS EVINS | 534767 | 051521 | 70.00 | |
| | | 06/02/2021 | 150 | UMPIRE | ALLEN R. GOSS | 534769 | MAY 12-MAY 25 | 55.00 | |

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| 79-795-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 02 | AP-210608A | 06/02/2021 | 151 | UMPIRE | COLIN GRIFFIN | 534770 | MAY 12-MAY 25 | 45.00 | |
| | | 06/02/2021 | 152 | UMPIRE | NOLAN HOOPER | 534773 | MAY 12-MAY 25 | 60.00 | |
| | | 06/02/2021 | 153 | UMPIRE | STEPHEN IRVING | 534777 | 051321 | 160.00 | |
| | | 06/02/2021 | 154 | UMPIRE | STEPHEN IRVING | 534777 | 052021 | 160.00 | |
| | | 06/02/2021 | 155 | UMPIRE | GREGORY JOHNSON | 534778 | MAY 12-MAY 25 | 55.00 | |
| | | 06/02/2021 | 156 | UMPIRE | JACOB LIPSCOMB | 534783 | MAY 12-MAY 25 | 55.00 | |
| | | 06/02/2021 | 157 | UMPIRE | GAVIN DANIEL LOHER | 534784 | MAY 12-MAY 25 | 155.00 | |
| | | 06/02/2021 | 158 | UMPIRE | KYLE DEAN MCCURDY | 534787 | MAY 12-MAY 25 | 140.00 | |
| | | 06/02/2021 | 159 | UMPIRE | RYAN MEHOCHKO | 534788 | MAY12-MAY 25 | 20.00 | |
| | | 06/02/2021 | 160 | UMPIRE | JACK MODAFF | 534792 | MAY 12-MAY 25 | 220.00 | |
| | | 06/02/2021 | 161 | UMPIRE | LIAM PHENEY | 534796 | MAY 12-MAY 25 | 60.00 | |
| | | 06/02/2021 | 162 | UMPIRE | JEFF RICHARDSON | 534801 | MAY 12-MAY 25 | 55.00 | |
| | | 06/02/2021 | 163 | UMPIRE | ROBERT L. RIETZ JR. | 534802 | 051321 | 160.00 | |
| | | 06/02/2021 | 164 | UMPIRE | ROBERT L. RIETZ JR. | 534802 | 052021 | 160.00 | |
| | | 06/02/2021 | 165 | UMPIRE | EDWIN A RUNDLE | 534804 | MAY 12-MAY 25 | 55.00 | |
| | | 06/02/2021 | 166 | UMPIRE | BRYSON SCHMIDT | 534805 | MAY 12-MAY 25 | 35.00 | |
| | | 06/02/2021 | 167 | CHILD & BABYSITTING SAFETY | SECOND CHANCE CARDIA | 534806 | 21-005-355 | 418.60 | |
| | | 06/02/2021 | 168 | UMPIRE | JAMES A. TIETZ | 534810 | MAY 12-MAY 25 | 55.00 | |
| | | 06/02/2021 | 169 | UMPIRE | MICHAEL VOITIK | 534813 | 051321 | 160.00 | |
| | | 06/02/2021 | 170 | UMPIRE | MICHAEL VOITIK | 534813 | 052021 | 160.00 | |
| | | 06/02/2021 | 171 | UMPIRE | MARK RUNYON | 2091 | MAY 12-MAY 25 | 110.00 | |
| | AP-210622B | 06/15/2021 | 118 | UMPIRE | DAVID BEEBE | 534829 | MAY 26-JUNE 07 | 55.00 | |
| | | 06/15/2021 | 119 | UMPIRE | JOSLYN T. BULLINGTON | 534833 | MAY 26-JUNE 07 | 200.00 | |
| | | 06/15/2021 | 120 | UMPIRE | JACKSON BULLINGTON | 534834 | MAY 26-JUNE 07 | 100.00 | |
| | | 06/15/2021 | 121 | UMPIRE | THOMAS DEES | 534839 | MAY 26-JUNE 07 | 110.00 | |
| | | 06/15/2021 | 122 | UMPIRE | ANDREW GOLINSKI | 534848 | MAY 26-JUNE 07 | 35.00 | |
| | | 06/15/2021 | 123 | UMPIRE | ALLEN R. GOSS | 534849 | MAY 26-JUNE 07 | 55.00 | |
| | | 06/15/2021 | 124 | UMPIRE | COLIN GRIFFIN | 534851 | MAY 26-JUNE 07 | 65.00 | |
| | | 06/15/2021 | 125 | UMPIRE | ETHAN HANSON | 534852 | MAY 26-JUNE 07 | 75.00 | |
| | | 06/15/2021 | 126 | UMPIRE | JACKSON HAWKINSON | 534853 | MAY 26-JUNE 07 | 95.00 | |
| | | 06/15/2021 | 127 | UMPIRE | NOLAN HOOPER | 534854 | MAY 26-JUNE 07 | 45.00 | |
| | | 06/15/2021 | 128 | UMPIRE | STEPHEN IRVING | 534858 | 060321 | 160.00 | |
| | | 06/15/2021 | 129 | UMPIRE | JACOB LIPSCOMB | 534864 | MAY 26-JUNE 07 | 55.00 | |
| | | 06/15/2021 | 130 | UMPIRE | GAVIN DANIEL LOHER | 534865 | MAY 26-JUNE 07 | 65.00 | |
| | | 06/15/2021 | 131 | UMPIRE | KYLE DEAN MCCURDY | 534869 | MAY 26-JUNE 07 | 175.00 | |
| | | 06/15/2021 | 132 | UMPIRE | RYAN MEHOCHKO | 534870 | MAY 26-JUNE 07 | 90.00 | |
| | | 06/15/2021 | 133 | UMPIRE | STEVE PEARSON | 534877 | MAY 26-JUNE 07 | 55.00 | |
| | | 06/15/2021 | 134 | UMPIRE | JEFF RICHARDSON | 534884 | MAY 26-JUNE 07 | 55.00 | |
| | | 06/15/2021 | 135 | UMPIRE | ROBERT L. RIETZ JR. | 534885 | 060321 | 120.00 | |
| | | 06/15/2021 | 136 | UMPIRE | EMMA ROBERTS | 534886 | MAY 26-JUNE 07 | 55.00 | |
| | | 06/15/2021 | 137 | UMPIRE | BRYSON SCHMIDT | 534887 | MAY 26-JUNE 07 | 95.00 | |
| | | 06/15/2021 | 138 | RECTRAC/WEBTRAC ANNUAL | VERMONT SYSTEMS | 534897 | 69991 | 5,538.00 | |
| | | 06/15/2021 | 139 | UMPIRE | MICHAEL VOITIK | 534898 | 060321 | 160.00 | |
| | | 06/15/2021 | 140 | UMPIRE | MARK RUNYON | 2104 | MAY 26-JUNE 07 | 55.00 | |
| | GJ-210630FE | 06/24/2021 | 19 | PR CC Fees - May 2021 | | | | 1,100.81 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | 12,117.41 | 0.00 |
| 03 | AP-2101725M | 07/26/2021 | 159 | PLUGNPAY-MAY 2021 BILLING FEE | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 30.00 | |

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| 79-795-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 03 | AP-2101725M | 07/26/2021 | 160 | LOMBARSI COACHING-YOUTH CLASS | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 137.20 | |
| | | 07/26/2021 | 161 | CANVA-ANNUAL SUBSCRIPTION | FIRST NATIONAL BANK | 900107 | 072521-S.REDMON | 99.99 | |
| | AP-210713B | 07/07/2021 | 276 | UMPIRE | ERIC ADAMS | 534916 | JUNE 9-JUNE 26 | 55.00 | |
| | | 07/07/2021 | 277 | UMPIRE | WILLIAM BLAKE | 534922 | JUNE 9-JUNE 26 | 165.00 | |
| | | 07/07/2021 | 278 | UMPIRE | TERENCE BOWMAN | 534924 | 062421 | 160.00 | |
| | | 07/07/2021 | 279 | UMPIRE | JOSLYN T. BULLINGTON | 534926 | JUNE 9-JUNE 26 | 120.00 | |
| | | 07/07/2021 | 280 | UMPIRE | JACKSON BULLINGTON | 534927 | JUNE 9-JUNE 26 | 60.00 | |
| | | 07/07/2021 | 281 | UMPIRE | RAIUMUNDO FONSECA | 534945 | JUNE 9-JUNE 26 | 60.00 | |
| | | 07/07/2021 | 282 | UMPIRE | ANDREW GOLINSKI | 534947 | JUNE 9-JUNE 26 | 105.00 | |
| | | 07/07/2021 | 283 | UMPIRE | ALLEN R. GOSS | 534948 | JUNE 9-JUNE 26 | 165.00 | |
| | | 07/07/2021 | 284 | UMPIRE | COLIN GRIFFIN | 534949 | JUNE 9-JUNE 26 | 25.00 | |
| | | 07/07/2021 | 285 | UMPIRE | NOLAN HOOPER | 534954 | JUNE 9-JUNE 26 | 115.00 | |
| | | 07/07/2021 | 286 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 534956 | 053121 | 84.75 | |
| | | 07/07/2021 | 287 | UMPIRE | STEPHEN IRVING | 534961 | 052721 | 160.00 | |
| | | 07/07/2021 | 288 | UMPIRE | STEPHEN IRVING | 534961 | 061021 | 160.00 | |
| | | 07/07/2021 | 289 | UMPIRE | STEPHEN IRVING | 534961 | 061721 | 160.00 | |
| | | 07/07/2021 | 290 | UMPIRE | STEPHEN IRVING | 534961 | 062421 | 160.00 | |
| | | 07/07/2021 | 291 | UMPIRE | HALEY N. KOSIN | 534967 | JUNE 9-JUNE 26 | 60.00 | |
| | | 07/07/2021 | 292 | UMPIRE | JOHN LEPACEK | 534968 | JUNE 9-JUNE 26 | 55.00 | |
| | | 07/07/2021 | 293 | UMPIRE | JACOB LIPSCOMB | 534969 | JUNE 9-JUNE 26 | 55.00 | |
| | | 07/07/2021 | 294 | UMPIRE | GAVIN DANIEL LOHER | 534970 | JUNE 9-JUNE 26 | 150.00 | |
| | | 07/07/2021 | 295 | UMPIRE | MICHAEL F. MARCHETTI | 534971 | JUNE 9-JUNE 26 | 55.00 | |
| | | 07/07/2021 | 296 | UMPIRE | KYLE DEAN MCCURDY | 534975 | JUNE 9-JUNE 26 | 280.00 | |
| | | 07/07/2021 | 297 | UMPIRE | RYAN MEHOCHKO | 534976 | JUNE 9-JUNE 26 | 105.00 | |
| | | 07/07/2021 | 298 | UMPIRE | JACK MODAFF | 534982 | JUNE 9-JUNE 26 | 120.00 | |
| | | 07/07/2021 | 299 | UMPIRE | STEVE PEARSON | 534991 | JUNE 9-JUNE 26 | 55.00 | |
| | | 07/07/2021 | 300 | UMPIRE | LIAM PHENEY | 534992 | JUNE 9-JUNE 26 | 40.00 | |
| | | 07/07/2021 | 301 | UMPIRE | ROBERT L. RIETZ JR. | 534997 | 052721 | 160.00 | |
| | | 07/07/2021 | 302 | UMPIRE | ROBERT L. RIETZ JR. | 534997 | 061021 | 160.00 | |
| | | 07/07/2021 | 303 | UMPIRE | ROBERT L. RIETZ JR. | 534997 | 061721 | 160.00 | |
| | | 07/07/2021 | 304 | UMPIRE | ROBERT L. RIETZ JR. | 534997 | JUNE 9-JUNE 26 | 120.00 | |
| | | 07/07/2021 | 305 | UMPIRE | EMMA ROBERTS | 534998 | JUNE 9-JUNE 26 | 110.00 | |
| | | 07/07/2021 | 306 | UMPIRE | BRYSON SCHMIDT | 535000 | JUNE 9-JUNE 26 | 130.00 | |
| | | 07/07/2021 | 307 | UMPIRE | JAMES A. TIETZ | 535003 | JUNE 9-JUNE 26 | 110.00 | |
| | | 07/07/2021 | 308 | UMPIRE | MICHAEL VOITIK | 535007 | 052721 | 160.00 | |
| | | 07/07/2021 | 309 | UMPIRE | MICHAEL VOITIK | 535007 | 061021 | 160.00 | |
| | | 07/07/2021 | 310 | UMPIRE | MICHAEL VOITIK | 535007 | 061721 | 160.00 | |
| | | 07/07/2021 | 311 | UMPIRE | MICHAEL VOITIK | 535007 | 062421 | 160.00 | |
| | | 07/07/2021 | 312 | 05/20/21 MEETING MINUTES | MARLYS J. YOUNG | 535012 | 052021 | 30.00 | |
| | | 07/07/2021 | 313 | UMPIRE | KAYLA ZUBER | 535013 | JUNE 9-JUNE 26 | 65.00 | |
| | | 07/07/2021 | 314 | UMPIRE | SAM GOLINSKI | 2116 | JUNE 9-JUNE 26 | 55.00 | |
| | AP-210727 | 07/20/2021 | 171 | SOCCER CAMP INSTRUCTION | 5 STAR SOCCER CAMPS | 535025 | 7221 | 1,800.00 | |
| | | 07/20/2021 | 172 | UMPIRE | ERIC ADAMS | 535027 | JUNE 27-JULY 14 | 220.00 | |
| | | 07/20/2021 | 173 | SUMMER 2021 CLASS INSTRUCTION | ALL STAR SPORTS INST | 535028 | 214010 | 7,510.00 | |
| | | 07/20/2021 | 174 | UMPIRE | WILLIAM BLAKE | 535034 | JUNE 27-JULY 14 | 275.00 | |
| | | 07/20/2021 | 175 | UMPIRE | ANTHONY BOULE | 535035 | JUNE 27-JULY 14 | 140.00 | |
| | | 07/20/2021 | 176 | UMPIRE | JOSLYN T. BULLINGTON | 535036 | JUNE 27-JULY 14 | 50.00 | |
| | | 07/20/2021 | 177 | UMPIRE | JACKSON BULLINGTON | 535037 | JUNE 27-JULY 14 | 40.00 | |

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| 79-795-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 03 | AP-210727 | 07/20/2021 | 178 | UMPRE | THOMAS DEES | 535043 | JUNE 27-JULY 14 | 280.00 | |
| | | 07/20/2021 | 179 | UMPIRE | ALLEN R. GOSS | 535052 | JUNE 27-JULY 14 | 165.00 | |
| | | 07/20/2021 | 180 | UMPIRE | COLIN GRIFFIN | 535053 | JUNE 27-JULY 14 | 60.00 | |
| | | 07/20/2021 | 181 | UMPIRE | JACKSON HAWKINSON | 535056 | JUNE 27-JULY 14 | 120.00 | |
| | | 07/20/2021 | 182 | UMPIRE | NOLAN HOOPER | 535057 | JUNE 27-JULY 14 | 20.00 | |
| | | 07/20/2021 | 183 | 05/29-06/28 COPY CHARGES | IMPACT NETWORKING, L | 535061 | 2176592 | 51.16 | |
| | | 07/20/2021 | 184 | UMPIRE | STEPHEN IRVING | 535064 | 070121 | 80.00 | |
| | | 07/20/2021 | 185 | UMPIRE | GREGORY JOHNSON | 535066 | JUNE 27-JULY 14 | 60.00 | |
| | | 07/20/2021 | 186 | UMPIRE | HALEY N. KOSIN | 535069 | JUNE 27-JULY 14 | 50.00 | |
| | | 07/20/2021 | 187 | UMPIRE | JIM KWIATKOWSKI | 535070 | JUNE 27-JULY 14 | 55.00 | |
| | | 07/20/2021 | 188 | UMPIRE | JACOB LIPSCOMB | 535071 | JUNE 27-JULY 14 | 110.00 | |
| | | 07/20/2021 | 189 | UMPIRE | GAVIN DANIEL LOHER | 535072 | JUNE 27-JULY 14 | 165.00 | |
| | | 07/20/2021 | 190 | UMPIRE | KYLE DEAN MCCURDY | 535075 | JUNE 27-JULY 14 | 165.00 | |
| | | 07/20/2021 | 191 | UMPIRE | RYAN MEHOCHKO | 535076 | JUNE 27-JULY 14 | 165.00 | |
| | | 07/20/2021 | 192 | UMPIRE | JACK MODAFF | 535080 | JUNE 27-JULY 14 | 55.00 | |
| | | 07/20/2021 | 193 | UMPIRE ARBITER RENEWAL | CYNTHIA O'LEARY | 535082 | REC UMPS RENEWAL | 264.00 | |
| | | 07/20/2021 | 194 | SPING SOCCER REFEREE ASSIGNING | CYNTHIA O'LEARY | 535083 | SOCCER SPRING 2021 | 125.00 | |
| | | 07/20/2021 | 195 | UMPIRE | STEVE PEARSON | 535086 | JUNE 27-JULY 14 | 165.00 | |
| | | 07/20/2021 | 196 | UMPIRE | LIAM PHENEY | 535087 | JUNE 27-JULY 14 | 95.00 | |
| | | 07/20/2021 | 197 | UMPIRE | JEFF RICHARDSON | 535094 | JUNE 27-JULY 14 | 55.00 | |
| | | 07/20/2021 | 198 | UMPIRE | ROBERT L. RIETZ JR. | 535095 | 070121 | 120.00 | |
| | | 07/20/2021 | 199 | UMPIRE | ROBERT L. RIETZ JR. | 535095 | JUNE 27-JULY 14 | 55.00 | |
| | | 07/20/2021 | 200 | UMPIRE | BRYSON SCHMIDT | 535096 | JUNE 27-JULY 14 | 130.00 | |
| | | 07/20/2021 | 201 | UMPIRE | TIM SIPES | 535098 | JUNE 27-JULY 14 | 55.00 | |
| | | 07/20/2021 | 202 | UMPIRE | MICHAEL VOITIK | 535104 | 070121 | 80.00 | |
| | | 07/20/2021 | 203 | UMPIRE | KAYLA ZUBER | 535108 | JUNE 27-JULY 14 | 75.00 | |
| | | 07/20/2021 | 204 | UMPIRE | EMMA ROBERTS | 2140 | JUNE 27-JULY 14 | 55.00 | |
| | GJ-210731FE | 07/27/2021 | 19 | PR CC Fees - June 2021 | | | | 1,673.28 | |
| | | | | TOTAL PERIOD 03 ACTIVITY | | | | 19,320.38 | 0.00 |
| 04 | AP-210810 | 08/04/2021 | 158 | UMPIRE | WILLIAM BLAKE | 535119 | JULY 15-JULY 23 | 225.00 | |
| | | 08/04/2021 | 159 | UMPIRE | JOSLYN T. BULLINGTON | 535121 | JULY 15-JULY 23 | 10.00 | |
| | | 08/04/2021 | 160 | UMPIRE | JACKSON BULLINGTON | 535122 | JULY 15-JULY 23 | 70.00 | |
| | | 08/04/2021 | 161 | UMPIRE | NOLAN HOOPER | 535139 | JULY 15-JULY 23 | 25.00 | |
| | | 08/04/2021 | 162 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 535142 | 063021 | 84.75 | |
| | | 08/04/2021 | 163 | UMPIRE | JACOB LIPSCOMB | 535150 | JULY 15-JULY 23 | 225.00 | |
| | | 08/04/2021 | 164 | UMPIRE | GAVIN DANIEL LOHER | 535151 | JULY 15-JULY 23 | 50.00 | |
| | | 08/04/2021 | 165 | UMPIRE | RYAN MEHOCHKO | 535153 | JULY 15-JULY 23 | 115.00 | |
| | | 08/04/2021 | 166 | REFEREE ASSIGNER'S FEE | CYNTHIA O'LEARY | 535160 | YORKVILLE REC | 2,300.00 | |
| | | 08/04/2021 | 167 | UMPIRE | LIAM PHENEY | 535163 | JULY 15-JULY 23 | 40.00 | |
| | | 08/04/2021 | 168 | UMPIRE | ROBERT L. RIETZ JR. | 535168 | JULY 15-JULY 23 | 55.00 | |
| | | 08/04/2021 | 169 | UMPIRE | BRYSON SCHMIDT | 535169 | JULY 15-JULY 23 | 35.00 | |
| | | 08/04/2021 | 170 | UMPIRE | JAMES A. TIETZ | 535174 | JULY 15-JULY 23 | 55.00 | |
| | AP-210824 | 08/17/2021 | 271 | UMPIRE | JOSLYN T. BULLINGTON | 535195 | JULY 24-AUG 5 | 40.00 | |
| | | 08/17/2021 | 272 | UMPIRE | JACKSON BULLINGTON | 535196 | JULY 24-AUG 5 | 20.00 | |
| | | 08/17/2021 | 273 | UMPIRE | RAIUMUNDO FONSECA | 535220 | JULY 24-AUG 5 | 60.00 | |
| | | 08/17/2021 | 274 | 06/29-07/28 COPY CHARGES | IMPACT NETWORKING, L | 535226 | 2207915 | 29.17 | |
| | | 08/17/2021 | 275 | UMPIRE | GREGORY JOHNSON | 535228 | JULY 24-AUG 5 | 60.00 | |

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| 79-795-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 04 | AP-210824 | 08/17/2021 | 276 | UMPIRE | EDSON KING JR | 535230 | 051721 | 35.00 | |
| | | 08/17/2021 | 277 | UMPIRE | KATIE STRAZNICAS | 535255 | 051721 | 35.00 | |
| | | 08/17/2021 | 278 | UMPIRE | MARK RUNYON | 2175 | JULY 24-AUG 5 | 60.00 | |
| | AP-210825M | 08/19/2021 | 230 | PHYSICIANS-DRUG TESTING | FIRST NATIONAL BANK | 900108 | 082521-E.WILLRETT | 180.00 | |
| | | 08/19/2021 | 231 | PLUG & PAY-JUN 2021 BILLING | FIRST NATIONAL BANK | 900108 | 082521-S.REDMON | 44.77 | |
| | | 08/19/2021 | 232 | SMITHEREEN-JUN 2021 PEST | FIRST NATIONAL BANK | 900108 | 082521-S.REDMON | 67.00 | |
| | | 08/19/2021 | 233 | PETITE PALETTE-PAINTING CLASS | FIRST NATIONAL BANK | 900108 | 082521-S.REDMON | 180.00 | |
| | GJ-210831FE | 08/24/2021 | 19 | PR CC Fees-July 2021 | | | | 1,935.55 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 6,036.24 | 0.00 |
| 05 | AP-210914 | 09/07/2021 | 224 | UMPIRE | BENNETT ALLEN | 535268 | JULY 25-AUG 24 | 40.00 | |
| | | 09/07/2021 | 225 | UMPIRE | ROBERT FERGUSON | 535289 | JULY 25-AUG 24 | 55.00 | |
| | | 09/07/2021 | 226 | UMPIRE | RAIUMUNDO FONSECA | 535291 | JULY 25-AUG 24 | 60.00 | |
| | | 09/07/2021 | 227 | UMPIRE | NOLAN HOOPER | 535298 | JULY 25-AUG 24 | 50.00 | |
| | | 09/07/2021 | 228 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 535300 | 073121-4811 | 1,045.25 | |
| | | 09/07/2021 | 229 | 07/29-08/28 COPY CHARGES | IMPACT NETWORKING, L | 535303 | 2241283 | 77.69 | |
| | | 09/07/2021 | 230 | UMPIRE | STEPHEN IRVING | 535306 | 081221 | 160.00 | |
| | | 09/07/2021 | 231 | UMPIRE | STEPHEN IRVING | 535306 | 081921 | 160.00 | |
| | | 09/07/2021 | 232 | UMPIRE | GREGORY JOHNSON | 535307 | JULY 25-AUG 24 | 165.00 | |
| | | 09/07/2021 | 233 | UMPIRE | BENJAMIN KOZIAL | 535312 | JULY 25-AUG 24 | 70.00 | |
| | | 09/07/2021 | 234 | UMPIRE | JIM KWIATKOWSKI | 535313 | JULY 25-AUG 24 | 55.00 | |
| | | 09/07/2021 | 235 | UMPIRE | KYLE DEAN MCCURDY | 535314 | JULY 25-AUG 24 | 70.00 | |
| | | 09/07/2021 | 236 | UMPIRE | LIAM PHENEY | 535324 | JULY 25-AUG 24 | 40.00 | |
| | | 09/07/2021 | 237 | UMPIRE | ROBERT L. RIETZ JR. | 535333 | 081221 | 160.00 | |
| | | 09/07/2021 | 238 | UMPIRE | ROBERT L. RIETZ JR. | 535333 | 081921 | 160.00 | |
| | | 09/07/2021 | 239 | UMPIRE | EDWIN A RUNDLE | 535335 | JULY 25-AUG 24 | 110.00 | |
| | | 09/07/2021 | 240 | UMPIRE | MICHAEL VOITIK | 535341 | 081221 | 160.00 | |
| | | 09/07/2021 | 241 | UMPIRE | MICHAEL VOITIK | 535341 | 081921 | 160.00 | |
| | | 09/07/2021 | 242 | UMPIRE ASSIGNING FEE | WCSUA | 535343 | #1 | 384.00 | |
| | | 09/07/2021 | 243 | 08/05/21 PARK BOARD MEETING | MARLYS J. YOUNG | 535349 | 080521 | 31.50 | |
| | | 09/07/2021 | 244 | UMPIRE | EMMA ROBERTS | 2198 | JULY 25-AUG 24 | 55.00 | |
| | | 09/07/2021 | 245 | UMPIRE | MARK RUNYON | 2200 | JULY 25-AUG 24 | 115.00 | |
| | AP-210915VR | 09/28/2021 | 01 | UMPIRE :VOID 535395 | JIM KWIATKOWSKI | | AUG 25-SEPT 15 | | 55.00 |
| | AP-210925M | 09/20/2021 | 157 | PLUG & PAY-JUL 2021 FEES | FIRST NATIONAL BANK | 900109 | 092521-S.REDMON | 49.95 | |
| | AP-210928 | 09/21/2021 | 223 | UMPIRE | ERIC ADAMS | 535351 | AUG 25-SEPT 15 | 110.00 | |
| | | 09/21/2021 | 224 | UMPIRE | BENNETT ALLEN | 535352 | AUG 25-SEPT 15 | 120.00 | |
| | | 09/21/2021 | 225 | SUMMER II CLASS INSTRUCTION | ALL STAR SPORTS INST | 535353 | 215018 | 1,125.00 | |
| | | 09/21/2021 | 226 | UMPIRE | DAVID BEEBE | 535357 | AUG 25-SEPT 15 | 110.00 | |
| | | 09/21/2021 | 227 | UMPIRE | WILLIAM BLAKE | 535358 | AUG 25-SEPT 15 | 165.00 | |
| | | 09/21/2021 | 228 | UMPIRE | W. THOMAS EVINS | 535375 | 082821 | 70.00 | |
| | | 09/21/2021 | 229 | UMPIRE | ALLEN R. GOSS | 535379 | AUG 25-SEPT 15 | 110.00 | |
| | | 09/21/2021 | 230 | UMPIRE | JACKSON HAWKINSON | 535380 | AUG 25-SEPT 15 | 155.00 | |
| | | 09/21/2021 | 231 | UMPIRE | HAROLD HIX | 535382 | AUG 25-SEPT 15 | 110.00 | |
| | | 09/21/2021 | 232 | UMPIRE | NOLAN HOOPER | 535383 | AUG 25-SEPT 15 | 35.00 | |
| | | 09/21/2021 | 233 | UMPIRE | STEPHEN IRVING | 535387 | 082621 | 160.00 | |
| | | 09/21/2021 | 234 | UMPIRE | STEPHEN IRVING | 535387 | 090921 | 160.00 | |
| | | 09/21/2021 | 235 | UMPIRE | GREGORY JOHNSON | 535389 | AUG 25-SEPT 15 | 110.00 | |
| | | 09/21/2021 | 236 | JUN 2021 MAGIC CLASS | GARY KANTOR | 535390 | 061721 | 30.00 | |

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| 79-795-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 05 | AP-210928 | 09/21/2021 | 237 | UMPIRE | EDSON KING JR | 535392 | 091121 | 70.00 | |
| | | 09/21/2021 | 238 | UMPIRE | BENJAMIN KOZIAL | 535393 | AUG 25-SEPT 15 | 65.00 | |
| | | 09/21/2021 | 239 | UMPIRE | MATTHEW KRONSEIN | 535394 | AUG 25-SEPT 15 | 110.00 | |
| | | 09/21/2021 | 240 | UMPIRE | JIM KWIATKOWSKI | | AUG 25-SEPT 15 | 55.00 | |
| | | 09/21/2021 | 241 | UMPIRE | JAVIER LASSALLE | 535397 | 082821 | 105.00 | |
| | | 09/21/2021 | 242 | UMPIRE | MATTHEW J. LAWLESS | 535398 | 091121 | 70.00 | |
| | | 09/21/2021 | 243 | UMPIRE | JACOB LIPSCOMB | 535401 | AUG 25-SEPT 15 | 55.00 | |
| | | 09/21/2021 | 244 | UMPIRE | MICHAEL F. MARCHETTI | 535402 | AUG 25-SEPT 15 | 55.00 | |
| | | 09/21/2021 | 245 | UMPIRE | KYLE DEAN MCCURDY | 535403 | AUG 25-SEPT 15 | 105.00 | |
| | | 09/21/2021 | 246 | UMPIRE | RYAN MEHOCHKO | 535404 | AUG 25-SEPT 15 | 85.00 | |
| | | 09/21/2021 | 247 | ASSIGNING FEE FOR OFFICIALS | CYNTHIA O'LEARY | 535411 | SOCCER FALL 2021 | 200.00 | |
| | | 09/21/2021 | 248 | OFFICIAL ASSIGNING FEE | CYNTHIA O'LEARY | 535411 | YORK REC FALL TOURNE | 360.00 | |
| | | 09/21/2021 | 249 | FALL ASSIGNING FEE FOR | CYNTHIA O'LEARY | 535411 | YORKVILLE REC-FALL 2 | 800.00 | |
| | | 09/21/2021 | 250 | UMPIRE | MARK PAWLOWSKI | 535413 | 090921 | 160.00 | |
| | | 09/21/2021 | 251 | UMPIRE | STEVE PEARSON | 535414 | AUG 25-SEPT 15 | 55.00 | |
| | | 09/21/2021 | 252 | UMPIRE | LIAM PHENEY | 535416 | AUG 25-SEPT 15 | 190.00 | |
| | | 09/21/2021 | 253 | UMPIRE | ROBERT L. RIETZ JR. | 535427 | 082621 | 160.00 | |
| | | 09/21/2021 | 254 | UMPIRE | ROBERT L. RIETZ JR. | 535427 | 090921 | 160.00 | |
| | | 09/21/2021 | 255 | UMPIRE | EDWIN A RUNDLE | 535428 | AUG 25-SEPT 15 | 55.00 | |
| | | 09/21/2021 | 256 | SOCCER TRAINING & DEVELOPMENT | SCOT THOMAS ANDERSON | 535429 | 2202-083121 | 385.00 | |
| | | 09/21/2021 | 257 | UMPIRE | TIM SIPES | 535430 | AUG 25-SEPT 15 | 55.00 | |
| | | 09/21/2021 | 258 | UMPIRE | JAMES A. TIETZ | 535434 | AUG 25-SEPT 15 | 165.00 | |
| | | 09/21/2021 | 259 | UMPIRE | MICHAEL VOITIK | 535436 | 082621 | 160.00 | |
| | | 09/21/2021 | 260 | UMPIRE | MARK RUNYON | 2214 | AUG 25-SEPT 15 | 55.00 | |
| GJ-210930FE | | 09/22/2021 | 19 | PR CC Fees - Aug 2021 | | | | 1,059.75 | |
| TOTAL PERIOD 05 ACTIVITY | | | | | | | | 10,798.14 | 55.00 |
| 06 | AP-211012 | 10/07/2021 | 191 | UMPIRE | BENNETT ALLEN | 535444 | SEPT 15-SEPT 27 | 40.00 | |
| | | 10/07/2021 | 192 | UMPIRE | DAVID BEEBE | 535447 | SEPT 15-SEPT 27 | 110.00 | |
| | | 10/07/2021 | 193 | SEPT 15-SEPT 27 | WILLIAM BLAKE | 535448 | SEPT 15-SEPT 27 | 275.00 | |
| | | 10/07/2021 | 194 | UMPIRE | TERENCE BOWMAN | 535450 | 092321 | 160.00 | |
| | | 10/07/2021 | 195 | UMPIRE | JACKSON BULLINGTON | 535451 | SEPT 15-SEPT 27 | 165.00 | |
| | | 10/07/2021 | 196 | UMPIRE | W. THOMAS EVINS | 535461 | 092521 | 70.00 | |
| | | 10/07/2021 | 197 | UMPIRE | ROBERT FERGUSTON | 535462 | SEPT 15-SEPT 27 | 55.00 | |
| | | 10/07/2021 | 198 | UMPIRE | ALLEN R. GOSS | 535466 | SEPT 15-SEPT 27 | 110.00 | |
| | | 10/07/2021 | 199 | FALL ADULT SOFTBALL LEAGUE FEE | BIG DAWG ATHLETICS L | 535470 | 15 | 240.00 | |
| | | 10/07/2021 | 200 | UMPIRE | JACKSON HAWKINSON | 535471 | SEPT 15-SEPT 27 | 110.00 | |
| | | 10/07/2021 | 201 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 535477 | 083121 | 423.75 | |
| | | 10/07/2021 | 202 | UMPIRE | STEPHEN IRVING | 535480 | 091621 | 160.00 | |
| | | 10/07/2021 | 203 | UMPIRE | STEPHEN IRVING | 535480 | 092321 | 160.00 | |
| | | 10/07/2021 | 204 | UMPIRE | GREGORY JOHNSON | 535482 | SEPT 15-SEPT 27 | 55.00 | |
| | | 10/07/2021 | 205 | UMPIRE | BENJAMIN KOZIAL | 535487 | SEPT 15-SEPT 27 | 40.00 | |
| | | 10/07/2021 | 206 | UMPIRE | JOSEPH KWIATKOWSKI | 535626 | SEPT 15-SEPT 27 | 275.00 | |
| | | 10/07/2021 | 207 | UMPIRE | JACOB LIPSCOMB | 535490 | SEPT 15-SEPT 27 | 110.00 | |
| | | 10/07/2021 | 208 | UMPIRE | KYLE DEAN MCCURDY | 535494 | SEPT 15-SEPT 27 | 150.00 | |
| | | 10/07/2021 | 209 | UMPIRE | RYAN MEHOCHKO | 535495 | SEPT 15-SEPT 27 | 50.00 | |
| | | 10/07/2021 | 210 | UMPIRE | CLIFFORD NWECHFOM | 535506 | 092521 | 105.00 | |
| | | 10/07/2021 | 211 | UMPIRE | STEVE PEARSON | 535510 | SEPT 15-SEPT 27 | 110.00 | |

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| 79-795-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 06 | AP-211012 | 10/07/2021 | 212 | UMPIRE | LIAM PHENEY | 535512 | SEPT 15-SEPT 27 | 125.00 | |
| | | 10/07/2021 | 213 | UMPIRE | ROBERT L. RIETZ JR. | 535523 | 091621 | 160.00 | |
| | | 10/07/2021 | 214 | UMPIRE | ROBERT L. RIETZ JR. | 535523 | 092321 | 160.00 | |
| | | 10/07/2021 | 215 | UMPIRE | TIM SIPES | 535527 | SEPT 15-SEPT 27 | 55.00 | |
| | | 10/07/2021 | 216 | UMPIRE | JAMES A. TIETZ | 535529 | SEPT 15-SEPT 27 | 55.00 | |
| | | 10/07/2021 | 217 | UMPIRE | MICHAEL VOITIK | 535534 | 091621 | 160.00 | |
| | | 10/07/2021 | 218 | UMPIRE | BRYAN WALDE | 535535 | 091821 | 105.00 | |
| | AP-211025M | 10/20/2021 | 177 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900110 | 102521-E.WILLRETT | 180.00 | |
| | | 10/20/2021 | 178 | PLUG N PAY-SEPT 2021 FEES | FIRST NATIONAL BANK | 900110 | 102521-S.REDMON | 39.07 | |
| | AP-211026 | 10/19/2021 | 176 | UMPIRE | ERIC ADAMS | 535545 | SEPT 30-OCT 12 | 55.00 | |
| | | 10/19/2021 | 177 | UMPIRE | BENNETT ALLEN | 535547 | SEPT 30-OCT 12 | 40.00 | |
| | | 10/19/2021 | 178 | FALL I SESSION INSTRUCTION | ALL STAR SPORTS INST | 535548 | 216022 | 812.00 | |
| | | 10/19/2021 | 179 | UMPIRE | WAYNE BAKER | 535553 | SEPT 30-OCT 12 | 110.00 | |
| | | 10/19/2021 | 180 | UMPIRE | WILLIAM BLAKE | 535554 | SEPT 30-OCT 12 | 220.00 | |
| | | 10/19/2021 | 181 | UMPIRE | JACKSON BULLINGTON | 535555 | SEPT 30-OCT 12 | 345.00 | |
| | | 10/19/2021 | 182 | UMPIRE | VICTOR CARBAJAL | 535558 | 100221 | 105.00 | |
| | | 10/19/2021 | 183 | UMPIRE | RAIUMUNDO FONSECA | 535566 | SEPT 30-OCT 12 | 55.00 | |
| | | 10/19/2021 | 184 | UMPIRE | JACKSON HAWKINSON | 535570 | SEPT 30-OCT 12 | 105.00 | |
| | | 10/19/2021 | 185 | UMPIRE | DIEGO HUITRAN | 535572 | 100221 | 70.00 | |
| | | 10/19/2021 | 186 | UMPIRE | DIEGO HUITRAN | 535572 | 100921 | 70.00 | |
| | | 10/19/2021 | 187 | UMPIRE | DIEGO HUITRAN | 535572 | 101221 | 35.00 | |
| | | 10/19/2021 | 188 | 08/29-09/28 COPY CHARGES | IMPACT NETWORKING, L | 535574 | 2276498 | 67.77 | |
| | | 10/19/2021 | 189 | UMPIRE | STEPHEN IRVING | 535578 | 093021 | 160.00 | |
| | | 10/19/2021 | 190 | UMPIRE | GREGORY JOHNSON | 535580 | SEPT 30-OCT 12 | 55.00 | |
| | | 10/19/2021 | 191 | UMPIRE | KYLE DEAN MCCURDY | 535586 | SEPT 30-OCT 12 | 80.00 | |
| | | 10/19/2021 | 192 | UMPIRE | RYAN MEHOCHKO | 535587 | SEPT 30-OCT 12 | 40.00 | |
| | | 10/19/2021 | 193 | UMPIRE | CLIFFORD NWECHFOM | 535595 | 100921 | 70.00 | |
| | | 10/19/2021 | 194 | UMPIRE | LIAM PHENEY | 535598 | SEPT 30-OCT 12 | 95.00 | |
| | | 10/19/2021 | 195 | UMPIRE | ROBERT L. RIETZ JR. | 535611 | 093021 | 160.00 | |
| | | 10/19/2021 | 196 | UMPIRE | TIM SIPES | 535612 | SEPT 30-OCT 12 | 55.00 | |
| | | 10/19/2021 | 197 | UMPIRE | PETER J. VAN HOOREWE | 535617 | SEPT 30-OCT 12 | 110.00 | |
| | | 10/19/2021 | 198 | UMPIRE | MICHAEL VOITIK | 535618 | 093021 | 160.00 | |
| | | 10/19/2021 | 199 | UMPIRE | BRYAN WALDE | 535619 | 101221 | 35.00 | |
| | GJ-211031FE | 10/25/2021 | 19 | PR CC Fees - Sept 2021 | | | | 727.59 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 7,850.18 | 0.00 |
| 07 | AP-211109 | 11/03/2021 | 290 | UMPIRE | ERIC ADAMS | 535628 | OCT 12-OCT 26 | 55.00 | |
| | | 11/03/2021 | 291 | UMPIRE | BENNETT ALLEN | 535631 | OCT 12-OCT 26 | 40.00 | |
| | | 11/03/2021 | 292 | UMPIRE | WAYNE BAKER | 535635 | OCT 12-OCT 26 | 110.00 | |
| | | 11/03/2021 | 293 | UMPIRE | DAVID BEEBE | 535637 | OCT 12-OCT 26 | 110.00 | |
| | | 11/03/2021 | 294 | UMPIRE | WILLIAM BLAKE | 535639 | OCT 12-OCT 26 | 330.00 | |
| | | 11/03/2021 | 295 | UMPIRE | JACKSON BULLINGTON | 535641 | OCT 12-OCT 26 | 185.00 | |
| | | 11/03/2021 | 296 | UMPIRE | JOHN ELENBAAS | 535655 | 101621 | 70.00 | |
| | | 11/03/2021 | 297 | UMPIRE | RAIUMUNDO FONSECA | 535660 | OCT 12-OCT 26 | 55.00 | |
| | | 11/03/2021 | 298 | UMPIRE | JACKSON HAWKINSON | 535667 | OCT 12-OCT 26 | 110.00 | |
| | | 11/03/2021 | 299 | UMPIRE | DIEGO HUITRAN | 535672 | 101421 | 35.00 | |
| | | 11/03/2021 | 300 | UMPIRE | STEPHEN IRVING | 535677 | 101421 | 120.00 | |
| | | 11/03/2021 | 301 | UMPIRE | GREGORY JOHNSON | 535679 | OCT 12-OCT 26 | 55.00 | |

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| 79-795-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 07 | AP-211109 | 11/03/2021 | 302 | OCT 2021 MAGIC CLASS | GARY KANTOR | 535680 | OCT 2021 | 45.00 | |
| | | 11/03/2021 | 303 | UMPIRE | MATTHEW KRONSEIN | 535687 | OCT 12-OCT 26 | 110.00 | |
| | | 11/03/2021 | 304 | UMPIRE | KYLE DEAN MCCURDY | 535690 | OCT 12-OCT 26 | 150.00 | |
| | | 11/03/2021 | 305 | UMPIRE | RYAN MEHOCHKO | 535691 | OCT 12-OCT 26 | 80.00 | |
| | | 11/03/2021 | 306 | UMPIRE | MARK PAWLOWSKI | 535702 | 101321 | 120.00 | |
| | | 11/03/2021 | 307 | UMPIRE | LIAM PHENEY | 535704 | OCT 12-OCT 26 | 145.00 | |
| | | 11/03/2021 | 308 | UMPIRE | ROBERT L. RIETZ JR. | 535715 | 101421 | 120.00 | |
| | | 11/03/2021 | 309 | UMPIRE | TIM SIPES | 535718 | OCT 12-OCT 26 | 55.00 | |
| | | 11/03/2021 | 310 | UMPIRE | PETER J. VAN HOOREWE | 535723 | OCT 12-OCT 26 | 110.00 | |
| | | 11/03/2021 | 311 | UMPIRE | BRYAN WALDE | 535725 | 101421 | 35.00 | |
| | | 11/03/2021 | 312 | UMPIRE | BRYAN WALDE | 535725 | 101621 | 105.00 | |
| | | 11/03/2021 | 313 | UMPIRE ASSIGNING FEE | WCSUA | 535728 | 2 | 273.00 | |
| | | 11/03/2021 | 314 | UMPIRE | MARK RUNYON | 2275 | OCT 12-OCT 26 | 55.00 | |
| | AP-211123 | 11/15/2021 | 233 | 09/28-10/28 COPY CHARGES | IMPACT NETWORKING, L | 535764 | 2311729 | 64.62 | |
| | AP-211125M | 11/17/2021 | 215 | PLUG N PAY-SEPT 2021 FEES | FIRST NATIONAL BANK | 900111 | 112521-S.REDMON | 30.00 | |
| | GJ-211130FE | 12/01/2021 | 19 | PR CC Fees - Oct 2021 | | | | 887.94 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 3,660.56 | 0.00 |
| 08 | AP-211214 | 12/07/2021 | 270 | OCT 2021 BACKGROUND CHECK | ILLINOIS STATE POLIC | 535831 | 103121 | 169.50 | |
| | | 12/07/2021 | 271 | 10/29-11/28 COPY CHARGES | IMPACT NETWORKING, L | 535833 | 2346364 | 103.88 | |
| | | 12/07/2021 | 272 | RUDOLPH RUN RACE TIMER | FRED KREPPERT | 535843 | 002061 | 400.00 | |
| | AP-211221M | 12/22/2021 | 185 | FALL II 2021 CLASS INSTRUCTION | ALL STAR SPORTS INST | 535878 | 217021 | 2,576.00 | |
| | | 12/22/2021 | 186 | DEC 2021 MAGIC CLASS | GARY KANTOR | 535908 | 120721 | 90.00 | |
| | AP-211225M | 12/16/2021 | 236 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900112 | 122521-E.WILLRETT | 135.00 | |
| | | 12/16/2021 | 237 | PLUG&PAY-OCT 2021 FEES | FIRST NATIONAL BANK | 900112 | 122521-S.REDMON | 48.15 | |
| | | 12/16/2021 | 238 | LOMBARDI-CLASS INSTRUCTION | FIRST NATIONAL BANK | 900112 | 122521-S.REDMON | 98.00 | |
| | GJ-211231FE | 01/04/2022 | 19 | PR CC Fees - Nov 2021 | | | | 1,124.32 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 4,744.85 | 0.00 |
| | | YTD BUDGET | | 93,333.36 | TOTAL ACCOUNT ACTIVITY | | | 66,678.77 | 55.00 |
| | | ANNUAL REVISED BUDGET | | 140,000.00 | ENDING BALANCE | | | 66,623.77 | |
| 82-820-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| | AP-210511B | 05/05/2021 | 44 | JUN 2021 COPIER LEASE | DLL FINANCIAL SERVIC | 534629 | 72214154 | 185.00 | |
| | AP-210525MB | 05/25/2021 | 20 | TBS-ANNUAL LICENSE RENEWAL | FIRST NATIONAL BANK | 900103 | 052521-S.AUGUSTINE-B | 795.00 | |
| | GJ-21629PRE | 06/29/2021 | 53 | Sound Inc-May Srvc Agrmnt | | | | 97.00 | |
| | | 06/29/2021 | 55 | Delage-May Copier Lease | | | | 185.00 | |
| | | | | TOTAL PERIOD 01 ACTIVITY | | | | 1,262.00 | 0.00 |
| 02 | AP-210614B | 06/08/2021 | 02 | JUL 2021 COPIER LEASE | DLL FINANCIAL SERVIC | 105030 | 72537061 | 185.00 | |
| | | 06/08/2021 | 03 | NEW BOND OFFICIAL-RENEWAL | LIBERTY MUTUAL INSUR | | 999061264-060121 | 800.00 | |
| | | 06/08/2021 | 04 | BOND RENEWAL | LIBERTY MUTUAL INSUR | | LSF037877-0320335-05 | 456.00 | |
| | | 06/08/2021 | 05 | JUN-AUG 2021 TELEPHONE & | SOUND INCORPORATED | 105034 | R173903 | 291.00 | |
| | | 06/08/2021 | 06 | MAY-JUL 2021 ELEVATOR | THYSSENKRUPP ELEVATO | 105035 | 3005903516 | 578.37 | |
| | | 06/08/2021 | 07 | ANNUAL LICENSE FEE REWAL & | TODAY'S BUSINESS SOL | 105036 | 11859 | 1,244.00 | |
| | | 06/08/2021 | 08 | 05/10/21 MEETING MINUTES | MARLYS J. YOUNG | 105038 | 051021 | 114.75 | |
| | | 06/08/2021 | 09 | 05/17/21 MEETING MIYTES | MARLYS J. YOUNG | 105038 | 051721 | 43.25 | |
| | | 06/08/2021 | 10 | 05/24/21 MEETING MINUTES | MARLYS J. YOUNG | 105038 | 052421 | 69.50 | |

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ACTIVITY THROUGH FISCAL PERIOD 08

| PER. | JOURNAL # | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION | VENDOR | CHECK | INVOICE | DEBIT | CREDIT |
|--------------------------|-------------|-----------------------|------|--------------------------------|----------------------|--------|----------------------|----------|----------|
| 82-820-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 02 | AP-210615R | 06/16/2021 | 01 | BOND RENEWAL | LIBERTY MUTUAL INSUR | 105039 | LSF037877-0320335-05 | 456.00 | |
| | AP-210616VD | 06/16/2021 | 01 | NEW BOND OFFICIAL--VOID 105031 | LIBERTY MUTUAL INSUR | | 999061264-060121 | | 800.00 |
| | | 06/16/2021 | 02 | BOND RENEWAL :VOID 105031 | LIBERTY MUTUAL INSUR | | LSF037877-0320335-05 | | 456.00 |
| TOTAL PERIOD 02 ACTIVITY | | | | | | | | 4,237.87 | 1,256.00 |
| 03 | AP-210712 | 07/07/2021 | 03 | FY22 E-RATE CONSULTING SERVICE | E-RATE FUND SERVICES | 105042 | 485 | 400.00 | |
| | | 07/07/2021 | 04 | WEBSITE DESIGN SERVICE - | WEBLINX INCORPORATED | 105050 | 30270 | 1,650.00 | |
| | | 07/07/2021 | 05 | ANNUAL FEE FOR WORDPRESS BASE | WEBLINX INCORPORATED | 105050 | 30274 | 200.00 | |
| | | 07/07/2021 | 06 | WEBSITE DESIGN CHANGES FEE | WEBLINX INCORPORATED | 105050 | 30295 | 62.50 | |
| | | 07/07/2021 | 07 | 05/24/21 MEETING MINUTES | MARLYS J. YOUNG | 105051 | 052421-2 | 105.40 | |
| | | 07/07/2021 | 08 | 06/14/21 MEETING MINUTES | MARLYS J. YOUNG | 105051 | 061421 | 105.40 | |
| | | 07/07/2021 | 09 | 06/21/21 MEETING MINUTES | MARLYS J. YOUNG | 105051 | 062121 | 78.75 | |
| | AP-210713B | 07/07/2021 | 320 | AUG 2021 COPIER LEASE | DLL FINANCIAL SERVIC | 534932 | 72866312 | 185.00 | |
| | AP-210727 | 07/20/2021 | 243 | REFUND FOR 06/14/21 MINUTES | MARLYS J. YOUNG | 535107 | 061421-RFND | | 105.40 |
| | | 07/20/2021 | 244 | 06/30/21 MEETING MINUTES | MARLYS J. YOUNG | 535107 | 063021 | 46.25 | |
| | | 07/20/2021 | 245 | 07/07/21 MEETING MINUTES | MARLYS J. YOUNG | 535107 | 070721 | 39.50 | |
| TOTAL PERIOD 03 ACTIVITY | | | | | | | | 2,872.80 | 105.40 |
| 04 | AP-210809 | 08/03/2021 | 01 | SEPT 2021 COPIER LEASE | DLL FINANCIAL SERVIC | 105054 | 73193559 | 185.00 | |
| | | 08/03/2021 | 02 | 04/15-07/14 COPIER CHARGES | IMPACT NETWORKING, L | 105055 | 2197254 | 169.62 | |
| | | 08/03/2021 | 03 | APR 2021 ONLINE IT SUPPORT | LLOYD WARBER | 105056 | 10500 | 720.00 | |
| | | 08/03/2021 | 04 | MAY 2021 ON SITE IT SUPPORT | LLOYD WARBER | 105056 | 10501 | 720.00 | |
| | | 08/03/2021 | 05 | JUN 2021 ON SITE IT SUPPORT | LLOYD WARBER | 105056 | 10502 | 720.00 | |
| | | 08/03/2021 | 06 | JUL 2021 ON SITE IT SUPPORT | LLOYD WARBER | 105056 | 10503 | 1,080.00 | |
| | | 08/03/2021 | 07 | 1ST QTR COST FOR FAXES | TODAY'S BUSINESS SOL | 105062 | 071221-73 | 24.48 | |
| | | 08/03/2021 | 08 | 07/07/21 LIB COMMUNITY | MARLYS J. YOUNG | 105063 | 070721-LIB | 63.00 | |
| | | 08/03/2021 | 09 | 07/12/21 MEETING MINUTES | MARLYS J. YOUNG | 105063 | 071221 | 76.75 | |
| | | 08/03/2021 | 10 | 07/07/21 MEETING MINUTES | MARLYS J. YOUNG | 105063 | 07721-LIB REL | 63.00 | |
| | AP-210810 | 08/04/2021 | 195 | BACKGROUND CHECKS | ILLINOIS STATE POLIC | 535142 | 063021 | 28.25 | |
| | AP-210825M | 08/19/2021 | 266 | PHYSICIANS-DRUG TESTING | FIRST NATIONAL BANK | 900108 | 082521-E.WILLRETT | 45.00 | |
| | | 08/19/2021 | 267 | SMITHEREEN-JULY 2021 PEST | FIRST NATIONAL BANK | 900108 | 082521-S.AUGUSTINE | 78.00 | |
| TOTAL PERIOD 04 ACTIVITY | | | | | | | | 3,973.10 | 0.00 |
| 05 | AP-210913 | 09/07/2021 | 06 | 2021 ANNUAL SPRINKER | GREAT LAKES PLUMBING | 105067 | 23972 | 450.00 | |
| | | 09/07/2021 | 07 | AUG 2021 ONSITE IT SUPPORT | LLOYD WARBER | 105068 | 10508 | 750.00 | |
| | | 09/07/2021 | 08 | AUG-OCT 2021 ELEVATOR | TK ELEVATOR CORPORAT | 105072 | 3006071458 | 578.37 | |
| | | 09/07/2021 | 09 | INSTALL NEW CAR CALL BUTTON | TK ELEVATOR CORPORAT | 105072 | 5001549298M1 | 550.37 | |
| | | 09/07/2021 | 10 | ACCESS CONTROL CLOUD | UMBRELLA TECHNOLOGIE | 105073 | 1091 | 960.00 | |
| | | 09/07/2021 | 11 | 07/19/21 MEETING MINUTES | MARLYS J. YOUNG | 105074 | 071921 | 56.25 | |
| | | 09/07/2021 | 12 | 08/09/21 MEETING MINUTES | MARLYS J. YOUNG | 105074 | 080921 | 45.50 | |
| | AP-210914 | 09/07/2021 | 261 | OCT 2021 COPIER LEASE | DLL FINANCIAL SERVIC | 535283 | 73505558 | 185.00 | |
| | | 09/07/2021 | 262 | CREDIT FOR 07/12 MEETING | MARLYS J. YOUNG | 535349 | 082121-CR | | 63.00 |
| | AP-210925M | 09/20/2021 | 193 | LIBERTY MUTUAL-NEW BUSINESS | FIRST NATIONAL BANK | 900109 | 092521-S.AUGUSTINE | 800.00 | |
| TOTAL PERIOD 05 ACTIVITY | | | | | | | | 4,375.49 | 63.00 |
| 06 | AP-211011 | 10/07/2021 | 07 | SEPT 2021 ON SITE IT SUPPORT | LLOYD WARBER | 105077 | 10510 | 750.00 | |
| | | 10/07/2021 | 08 | 08/09/21 MEETING MINUTES | MARLYS J. YOUNG | 105082 | 080921-LIB | 61.75 | |
| | | 10/07/2021 | 09 | 09/08/21 LIB POLICY MEETING | MARLYS J. YOUNG | 105082 | 090821 | 70.50 | |

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ACTIVITY THROUGH FISCAL PERIOD 08

| PER. | JOURNAL # | ENTRY DATE | ITEM | TRANSACTION DESCRIPTION | VENDOR | CHECK | INVOICE | DEBIT | CREDIT |
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| 82-820-54-00-5462 | | (E) PROFESSIONAL SERVICES | | | | | | | |
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| 06 | AP-211012 | 10/07/2021 | 248 | NOV 2021 COPIER LEASE | DLL FINANCIAL SERVIC | 535457 | 73836543 | 185.00 | |
| | AP-211025M | 10/20/2021 | 229 | PHYSICIANS CARE-DRUG SCREENING | FIRST NATIONAL BANK | 900110 | 102521-E.WILLRETT | 90.00 | |
| TOTAL PERIOD 06 ACTIVITY | | | | | | | | 1,157.25 | 0.00 |
| <hr/> | | | | | | | | | |
| 07 | AP-211108 | 11/02/2021 | 04 | OCT 2021 ON SITE IT SUPPORT | LLOYD WARBER | 105088 | 10512 | 720.00 | |
| | | 11/02/2021 | 05 | HOSTED VOIP | TCG SOLUTIONS, INC | 105095 | 21-0618 | 445.00 | |
| | | 11/02/2021 | 06 | HOSTED VOIP | TCG SOLUTIONS, INC | 105095 | 21-0619 | 445.00 | |
| | | 11/02/2021 | 07 | HOSTED VOIP | TCG SOLUTIONS, INC | 105095 | 21-0620 | 445.00 | |
| | | 11/02/2021 | 08 | HOSTED VOIP, INSTALLED NEW | TCG SOLUTIONS, INC | 105095 | 21-0621 | 1,445.00 | |
| | | 11/02/2021 | 09 | 11/01/21-01/31/22 ELEVATOR | TK ELEVATOR CORPORAT | 105096 | 3006261402 | 597.34 | |
| | | 11/02/2021 | 10 | ANNUAL WEBSITE HOSTING FEE | WEBLINK INCORPORATED | 105097 | 30722 | 300.00 | |
| | | 11/02/2021 | 11 | 09/13/21 MEETING MINUTES | MARLYS J. YOUNG | 105098 | 091321 | 72.50 | |
| | | 11/02/2021 | 12 | 10/11/21 MEETING MINUTES | MARLYS J. YOUNG | 105098 | 101121 | 59.50 | |
| | AP-211109 | 11/03/2021 | 342 | DEC 2021 COPIER LEASE | DLL FINANCIAL SERVIC | 535644 | 74167691 | 185.00 | |
| | | 11/03/2021 | 343 | 07/15-10/14 COPIER CHARGES | IMPACT NETWORKING, L | 535674 | 2299426 | 236.24 | |
| | AP-211125M | 11/17/2021 | 267 | PHYSICIANS CARE-DRUG SCREEN | FIRST NATIONAL BANK | 900111 | 112521-E.WILLRETT | 45.00 | |
| TOTAL PERIOD 07 ACTIVITY | | | | | | | | 4,995.58 | 0.00 |
| <hr/> | | | | | | | | | |
| 08 | AP-211213 | 12/06/2021 | 02 | JAN 2022 COPIER LEASE | DLL FINANCIAL SERVIC | 105102 | 74510756 | 185.00 | |
| | | 12/06/2021 | 03 | EXPANDING DIGITAL INCLUSION | LLOYD WARBER | 105106 | 10513 | 600.00 | |
| | | 12/06/2021 | 04 | 11/5 & 11/19 ONSITE IT SUPPORT | LLOYD WARBER | 105106 | 10514 | 480.00 | |
| | | 12/06/2021 | 05 | HOSTED VOIP-OCT 2021 | TCG SOLUTIONS, INC | 105110 | 21-0664 | 445.00 | |
| | | 12/06/2021 | 06 | HOSTED VOIP-NOV 2021 | TCG SOLUTIONS, INC | 105110 | 21-0813 | 445.00 | |
| | | 12/06/2021 | 07 | ANNUAL BILLING FOR 2021-2022 | TODAY'S BUSINESS SOL | 105111 | 12534 | 3,584.10 | |
| | | 12/06/2021 | 08 | ACCESS CONTROL CLOUD HOSTING | UMBRELLA TECHNOLOGIE | 105112 | 1121 | 480.00 | |
| | | 12/06/2021 | 09 | 11/08/21 MEETING MINUTES | MARLYS J. YOUNG | 105113 | 110821 | 63.25 | |
| | AP-211225M | 12/16/2021 | 272 | ADS-NOV 2021-OCT 2022 ALARM | FIRST NATIONAL BANK | 900112 | 122521-A.SIMMONS | 371.28 | |
| | | 12/16/2021 | 273 | SMITHEREEN-OCT 2021 PEST | FIRST NATIONAL BANK | 900112 | 122521-S.AUGUSTINE | 82.00 | |
| TOTAL PERIOD 08 ACTIVITY | | | | | | | | 6,735.63 | 0.00 |
| YTD BUDGET | | | | 26,666.68 | TOTAL ACCOUNT ACTIVITY | | | 29,609.72 | 1,424.40 |
| ANNUAL REVISED BUDGET | | | | 40,000.00 | ENDING BALANCE | | | 28,185.32 | |
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| 87-870-54-00-5462 | | (E) PROFESSIONAL SERVICES | | | | | | | |
| <hr/> | | | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| 07 | AP-211123 | 11/15/2021 | 245 | TIF COMPLIANCE | LAUTERBACH & AMEN, L | 535773 | 60636 | 186.67 | |
| TOTAL PERIOD 07 ACTIVITY | | | | | | | | 186.67 | 0.00 |
| <hr/> | | | | | | | | | |
| 08 | AP-211221M | 12/22/2021 | 197 | 11/23/21 JOINT REVIEW BOARD | MARLYS J. YOUNG | 535938 | 112321 | 13.17 | |
| | AP-211225M | 12/16/2021 | 292 | YORK POST-JRB POSTAGE | FIRST NATIONAL BANK | 900112 | 122521-R.FREDRICKSON | 4.79 | |
| TOTAL PERIOD 08 ACTIVITY | | | | | | | | 17.96 | 0.00 |
| YTD BUDGET | | | | 1,333.36 | TOTAL ACCOUNT ACTIVITY | | | 204.63 | 0.00 |
| ANNUAL REVISED BUDGET | | | | 2,000.00 | ENDING BALANCE | | | 204.63 | |
| <hr/> | | | | | | | | | |
| 88-880-54-00-5462 | | (E) PROFESSIONAL SERVICES | | | | | | | |
| <hr/> | | | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| 02 | AP-210622B | 06/15/2021 | 181 | DOWNTOWN TIF LEGAL MATTERS | KATHLEEN FIELD ORR & | 2103 | 16542 | 330.00 | |
| TOTAL PERIOD 02 ACTIVITY | | | | | | | | 330.00 | 0.00 |

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ACTIVITY THROUGH FISCAL PERIOD 08

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|-------------------|------------|-----------------------|------|-------------------------------|------------------------|--------|----------------------|------------|--------|
| 88-880-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 07 | AP-211123 | 11/15/2021 | 247 | TIF COMPLIANCE | LAUTERBACH & AMEN, L | 535773 | 60636 | 186.67 | |
| | | 11/15/2021 | 248 | DOWNTOWN TIF MATTERS | KATHLEEN FIELD ORR & | 2289 | 16704 | 82.50 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 269.17 | 0.00 |
| 08 | AP-211221M | 12/22/2021 | 199 | 11/23/21 JOINT REVIEW BOARD | MARLYS J. YOUNG | 535938 | 112321 | 13.17 | |
| | AP-211225M | 12/16/2021 | 294 | YORK POST-JRB POSTAGE | FIRST NATIONAL BANK | 900112 | 122521-R.FREDRICKSON | 4.78 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 17.95 | 0.00 |
| | | YTD BUDGET | | 3,333.36 | TOTAL ACCOUNT ACTIVITY | | | 617.12 | 0.00 |
| | | ANNUAL REVISED BUDGET | | 5,000.00 | ENDING BALANCE | | | 617.12 | |
| 89-890-54-00-5462 | (E) | PROFESSIONAL SERVICES | | | | | | | |
| 01 | | 05/01/2021 | | BEGINNING BALANCE | | | | 0.00 | |
| 02 | AP-210622B | 06/15/2021 | 183 | DOWNTOWN TIF II LEGAL MATTERS | KATHLEEN FIELD ORR & | 2103 | 16542 | 88.00 | |
| | | | | TOTAL PERIOD 02 ACTIVITY | | | | 88.00 | 0.00 |
| 04 | AP-210824 | 08/17/2021 | 311 | DOWNTOWN TIF II MATTERS | KATHLEEN FIELD ORR & | 2174 | 16618 | 55.00 | |
| | | | | TOTAL PERIOD 04 ACTIVITY | | | | 55.00 | 0.00 |
| 06 | AP-211012 | 10/07/2021 | 250 | DOWNTOWN TIF II MATTERS | KATHLEEN FIELD ORR & | 2231 | 16670 | 110.00 | |
| | AP-211012M | 10/11/2021 | 05 | DOWNTOWN TIF II MATTERS | KATHLEEN FIELD ORR & | 2246 | 16641 | 88.00 | |
| | | | | TOTAL PERIOD 06 ACTIVITY | | | | 198.00 | 0.00 |
| 07 | AP-211123 | 11/15/2021 | 251 | TIF COMPLIANCE | LAUTERBACH & AMEN, L | 535773 | 60636 | 186.66 | |
| | | 11/15/2021 | 252 | DOWNTOWN TIF II MATTERS | KATHLEEN FIELD ORR & | 2289 | 16704 | 82.50 | |
| | | | | TOTAL PERIOD 07 ACTIVITY | | | | 269.16 | 0.00 |
| 08 | AP-211221M | 12/22/2021 | 201 | 11/23/21 JOINT REVIEW BOARD | MARLYS J. YOUNG | 535938 | 112321 | 13.16 | |
| | | 12/22/2021 | 202 | DOWNTOWN TIF II MATTERS | KATHLEEN FIELD ORR & | 2326 | 16731 | 88.00 | |
| | AP-211225M | 12/16/2021 | 296 | YORK POST-JRB POSTAGE | FIRST NATIONAL BANK | 900112 | 122521-R.FREDRICKSON | 4.78 | |
| | | | | TOTAL PERIOD 08 ACTIVITY | | | | 105.94 | 0.00 |
| | | YTD BUDGET | | 3,333.36 | TOTAL ACCOUNT ACTIVITY | | | 716.10 | 0.00 |
| | | ANNUAL REVISED BUDGET | | 5,000.00 | ENDING BALANCE | | | 716.10 | |
| | | | | GRAND TOTAL | | | | 269,310.25 | 0.00 |
| | | | | TOTAL DIFFERENCE | | | | 269,310.25 | 0.00 |



| Reviewed By: | |
|-----------------------|-------------------------------------|
| Legal | <input type="checkbox"/> |
| Finance | <input checked="" type="checkbox"/> |
| Engineer | <input type="checkbox"/> |
| City Administrator | <input checked="" type="checkbox"/> |
| Community Development | <input type="checkbox"/> |
| Purchasing | <input type="checkbox"/> |
| Police | <input type="checkbox"/> |
| Public Works | <input type="checkbox"/> |
| Parks and Recreation | <input type="checkbox"/> |

Agenda Item Number

New Business #2

Tracking Number

ADM 2022-02

Agenda Item Summary Memo

Title: Treasurer's Report for December 2021

Meeting and Date: Administration Committee – January 19, 2022

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



UNITED CITY OF YORKVILLE

TREASURER'S REPORT - for the month ending December 31, 2021

Cash Basis

| | Beginning Fund Balance | Dec Revenues | YTD Revenues | Revenue Budget | % of Budget | Dec Expenses | YTD Expenses | Expense Budget | % of Budget | Projected Ending Fund Balance |
|------------------------------|---------------------------|---------------------|----------------------|----------------------|----------------|---------------------|----------------------|----------------------|----------------|-------------------------------------|
| General Fund | | | | | | | | | | |
| 01 - General | \$ 9,172,352 | \$ 1,595,866 | \$ 15,283,190 | \$ 18,100,270 | 84% | \$ 1,128,675 | \$ 10,964,545 | \$ 18,100,270 | 61% | \$ 13,490,997 |
| Special Revenue Funds | | | | | | | | | | |
| 15 - Motor Fuel Tax | 1,243,821 | 66,843 | 802,485 | 1,260,019 | 64% | 28,022 | 532,011 | 2,435,413 | 22% | 1,514,295 |
| 79 - Parks and Recreation | 73,002 | 133,866 | 1,509,961 | 2,643,058 | 57% | 156,421 | 1,562,645 | 2,716,058 | 58% | 20,319 |
| 72 - Land Cash | 31,131 | - | 1,329 | 25,760 | 5% | - | - | 5,000 | 0% | 32,460 |
| 87 - Countryside TIF | (1,211,223) | - | 250,366 | 260,727 | 96% | 1,501 | 217,769 | 223,397 | 97% | (1,178,626) |
| 88 - Downtown TIF | (1,448,929) | - | 96,795 | 70,000 | 138% | 3,560 | 271,601 | 291,412 | 93% | (1,623,735) |
| 89 - Downtown TIF II | (47,869) | - | 78,764 | 48,526 | 0% | 106 | 37,521 | 30,500 | 123% | (6,626) |
| 11 - Fox Hill SSA | 10,231 | - | 16,034 | 19,000 | 84% | - | 4,688 | 59,200 | 8% | 21,577 |
| 12 - Sunflower SSA | (8,409) | - | 20,363 | 21,000 | 97% | - | 9,569 | 17,200 | 56% | 2,385 |
| Debt Service Fund | | | | | | | | | | |
| 42 - Debt Service | - | 26,981 | 221,400 | 329,375 | 67% | 319,450 | 329,375 | 329,375 | 100% | (107,975) |
| Capital Project Funds | | | | | | | | | | |
| 25 - Vehicle & Equipment | 1,485,790 | 48,081 | 291,118 | 547,226 | 53% | 29,635 | 430,898 | 1,877,998 | 23% | 1,346,010 |
| 24 - Buildings & Grounds | - | 66 | 8,793,367 | 9,584,249 | 92% | 332,725 | 2,718,579 | 9,584,249 | 28% | 6,074,788 |
| 23 - City-Wide Capital | 119,566 | 194,163 | 4,262,947 | 5,808,072 | 73% | 234,876 | 2,104,139 | 5,545,285 | 38% | 2,278,374 |
| Enterprise Funds | | | | | | | | | | |
| * 51 - Water | 3,901,358 | 772,990 | 3,720,349 | 5,061,271 | 74% | 1,429,657 | 3,819,280 | 6,081,733 | 63% | 3,802,427 |
| * 52 - Sewer | 864,688 | 299,840 | 1,517,444 | 2,275,602 | 67% | 1,078,842 | 1,635,050 | 2,428,579 | 67% | 747,082 |
| Library Funds | | | | | | | | | | |
| 82 - Library Operations | 638,033 | 2,829 | 1,673,744 | 1,692,702 | 99% | 839,347 | 1,337,366 | 1,709,443 | 78% | 974,411 |
| 84 - Library Capital | 169,187 | 4,017 | 89,359 | 50,200 | 178% | 32,738 | 62,417 | 95,500 | 65% | 196,130 |
| Total Funds | \$ 14,992,729 | \$ 3,145,542 | \$ 38,629,017 | \$ 47,797,057 | 81% | \$ 5,615,556 | \$ 26,037,453 | \$ 51,530,612 | 51% | \$ 27,584,293 |

* Fund Balance Equivalency

As Treasurer of the United City of Yorkville, I hereby attest, to the best of my knowledge, that the information contained in this Treasurer's Report is accurate as of the date detailed herein. Further information is available in the Finance Department.

Rob Fredrickson, Finance Director/Treasurer



| Reviewed By: | |
|-----------------------|-------------------------------------|
| Legal | <input type="checkbox"/> |
| Finance | <input checked="" type="checkbox"/> |
| Engineer | <input type="checkbox"/> |
| City Administrator | <input checked="" type="checkbox"/> |
| Community Development | <input type="checkbox"/> |
| Purchasing | <input type="checkbox"/> |
| Police | <input type="checkbox"/> |
| Public Works | <input type="checkbox"/> |
| Parks and Recreation | <input type="checkbox"/> |

Agenda Item Number

New Business #3

Tracking Number

ADM 2022-03

Agenda Item Summary Memo

Title: Cash Statement for October 2021

Meeting and Date: Administration Committee – January 19, 2022

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Informational

Council Action Requested: None

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



UNITED CITY OF YORKVILLE
CASH AND INVESTMENT SUMMARY - as of October 31, 2021

Cash Summary

| | First National | West Suburban | Associated / PMA | Illinois Trust | Illinois Funds | Old Second | Grand Totals | Restricted at IMET |
|------------------------------|----------------------|---------------------|----------------------|-------------------|---------------------|---------------------|----------------------|--------------------|
| General Fund | | | | | | | | |
| 01 - General | \$ 7,009,530 | \$ 318,509 | \$ 1,894,007 | \$ 101,149 | \$ 2,144,165 | \$ - | \$ 11,467,361 | \$ 38,814 |
| Special Revenue Funds | | | | | | | | |
| 15 - Motor Fuel Tax | (102,159) | - | - | - | 1,460,492 | - | 1,358,333 | - |
| 79 - Parks and Recreation | 97,758 | - | - | - | - | - | 97,758 | - |
| 72 - Land Cash | 32,268 | - | - | - | - | - | 32,268 | - |
| 87 - Countryside TIF | (1,015,105) | - | - | - | - | - | (1,015,105) | - |
| 88 - Downtown TIF | (1,616,894) | - | - | - | - | - | (1,616,894) | - |
| 89 - Downtown TIF II | 8,045 | - | - | - | - | - | 8,045 | - |
| 11 - Fox Hill SSA | 22,063 | - | - | - | - | - | 22,063 | - |
| 12 - Sunflower SSA | 2,758 | - | - | - | - | - | 2,758 | - |
| Debt Service Fund | | | | | | | | |
| 42 - Debt Service | 157,013 | - | - | - | - | - | 157,013 | - |
| Capital Project Funds | | | | | | | | |
| 23 - City-Wide Capital | 4,965,014 | 185,134 | 819,077 | - | - | - | 5,969,225 | 48,918 |
| 24 - Buildings & Grounds | (192,849) | - | 6,374,240 | - | - | - | 6,181,390 | - |
| 25 - Police Capital | 282,596 | - | - | - | - | - | 282,596 | - |
| 25 - General Gov Capital | (233,611) | - | - | - | - | - | (233,611) | - |
| 25 - Public Works Capital | 694,243 | - | - | - | - | - | 694,243 | - |
| 25 - Park & Rec Capital | 837,346 | - | - | - | - | - | 837,346 | 1,116 |
| Enterprise Funds | | | | | | | | |
| 51 - Water | 1,592,680 | 969,216 | 1,449,959 | - | - | - | 4,011,855 | 6,503 |
| 52 - Sewer | 404,888 | 334,735 | 529,331 | - | - | - | 1,268,954 | 30,564 |
| Agency Funds | | | | | | | | |
| 90 - Developer Escrow | 190,661 | - | - | - | - | - | 190,661 | - |
| 95 - Escrow Deposit | (402,505) | 804,516 | - | - | - | - | 402,011 | - |
| Total City Funds | \$ 12,733,741 | \$ 2,612,110 | \$ 11,066,614 | \$ 101,149 | \$ 3,604,657 | \$ - | \$ 30,118,271 | \$ 125,915 |
| <i>Distribution %</i> | <i>42.28%</i> | <i>8.67%</i> | <i>36.74%</i> | <i>0.34%</i> | <i>11.97%</i> | | | |
| Library Funds | | | | | | | | |
| 82 - Library Operations | \$ 63 | \$ - | \$ - | \$ - | \$ 283,133 | \$ 926,711 | \$ 1,209,907 | \$ 3,771 |
| 84 - Library Capital | 11,800 | - | - | - | - | 214,630 | 226,430 | - |
| Library Totals | \$ 11,863 | \$ - | \$ - | \$ - | \$ 283,133 | \$ 1,141,341 | \$ 1,436,336 | \$ 3,771 |
| <i>Distribution %</i> | <i>0.83%</i> | | | | <i>19.71%</i> | <i>79.46%</i> | | |



UNITED CITY OF YORKVILLE
CASH AND INVESTMENT SUMMARY - as of October 31, 2021

Investments Summary

| <i>Type of Investment</i> | <i>Financial Institution</i> | <i>FDIC #</i> | <i>Interest Rate</i> | <i>Original Cost</i> | <i>Maturity Date</i> | <i>Accrued Interest to Date</i> | <i>Value at Maturity</i> | <i>Fund</i> |
|-----------------------------|------------------------------|---------------|----------------------|----------------------|----------------------|---------------------------------|--------------------------|--------------|
| Certificate of Deposit (CD) | Servisfirst Bank | 57993 | 0.16% | 249,500 | 6/20/2022 | 143 | 249,902 | General (01) |
| Certificate of Deposit (CD) | Western Alliance Bank | 57512 | 0.21% | 249,400 | 2/28/2022 | 348 | 249,912 | General (01) |
| Certificate of Deposit (CD) | Preferred Bank | 33539 | 0.15% | 249,600 | 6/20/2022 | 135 | 249,972 | General (01) |
| Certificate of Deposit (CD) | Royal Business Bank | 58816 | 0.06% | 249,900 | 12/15/2021 | 54 | 249,975 | General (01) |
| Investment Totals | | | | \$ 998,400 | | \$ 680 | \$ 999,759 | |



| Reviewed By: | |
|-----------------------|-------------------------------------|
| Legal | <input type="checkbox"/> |
| Finance | <input type="checkbox"/> |
| Engineer | <input type="checkbox"/> |
| City Administrator | <input checked="" type="checkbox"/> |
| Community Development | <input type="checkbox"/> |
| Purchasing | <input type="checkbox"/> |
| Police | <input type="checkbox"/> |
| Public Works | <input type="checkbox"/> |
| Parks and Recreation | <input type="checkbox"/> |

Agenda Item Number

New Business #4

Tracking Number

ADM 2022-04

Agenda Item Summary Memo

Title: Monthly Website Report for December 2021

Meeting and Date: Administration Committee – January 19, 2022

Synopsis: See attached memo.

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Informational

Council Action Requested: None.

Submitted by: Erin Willrett Administration
Name Department

Agenda Item Notes:



Memorandum

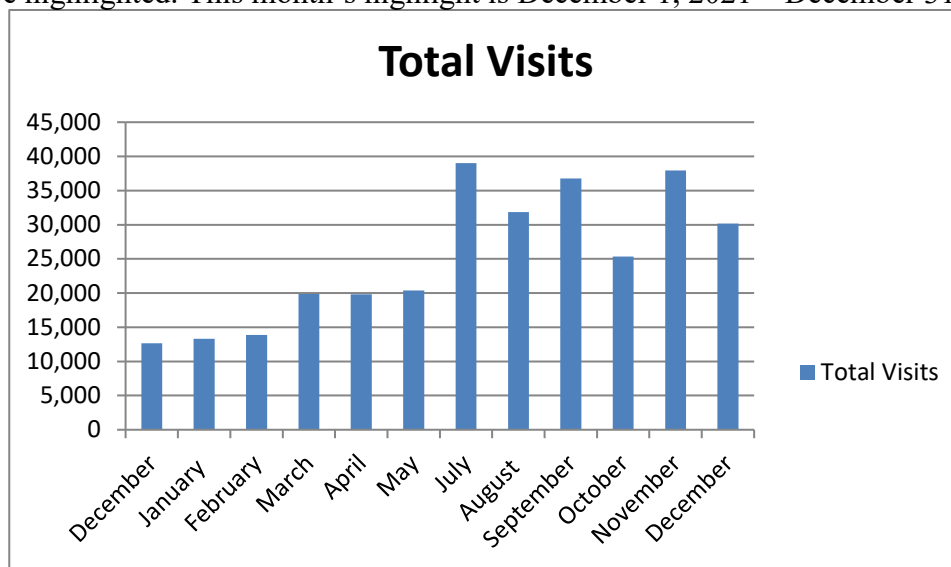
To: Administration Committee
From: Erin Willrett, Assistant Administrator
CC: Bart Olson, City Administrator
Date: January 19, 2022
Subject: Website Report for December 2021

Summary

Yorkville's website and social media analytics report for December 2021.

Background

Every month at the Administration Committee meeting, the website data from the previous month will be highlighted. This month's highlight is December 1, 2021 – December 31, 2021.



Website Visits:

| | Dec 2020 | Jan 2021 | Feb 2021 | Mar 2021 | April 2021 | May 2021 | June 2021 | July 2021 | Aug 2021 | Sept 2021 | Oct 2021 | Nov 2021 | Dec 2021 |
|------------------|----------|----------|----------|----------|------------|----------|-----------|-----------|----------|-----------|----------|----------|----------|
| Unique Visitors | 10,221 | 10,665 | 10,985 | 15,434 | 15,619 | 16,445 | 21,824 | 31,022 | 26,945 | 36,752 | 21,042 | 33,770 | 12,658 |
| Returning Visits | 3,541 | 3,640 | 3,999 | 5,677 | 5,618 | 5,260 | 7,902 | 10,418 | 6,545 | 8,662 | 5,942 | 5,632 | 2,437 |
| Total Visits | 12,649 | 13,302 | 13,863 | 19,861 | 19,808 | 20,395 | 27,988 | 38,999 | 31,848 | 30,154 | 25,347 | 37,917 | 30,157 |

Visit Times (Averages):

- 1 minute 46 seconds average visit duration
- 2.4 actions (page views, downloads, outlinks and internal site searches) per visit

Website Statistics:

| | October 2021 | November 2021 | December 2021 |
|---------------------|--|---|--|
| Top 5 Pages Visited | 1. Homepage 2. Online Utility Payments 3. My GovHub Transition Page 4. Parks and Recreation 5. Job Opportunities | 1. Homepage 2. Holiday Celebration Weekend 3. Online Utility Payments 4. My GovHub Transition Page 5. Pick-Up/Service Schedules | 1. Homepage 2. Refuse Collection 3. Online Utility Payments 4. My GovHub Transition Page 5. Jobs |

| | October 2021 | November 2021 | December 2021 ⁱ |
|-----------------|---|--|--|
| Top 5 Downloads | 1. Annual Drinking Water Report 2. Senior Services & Programs 3. Meter Read Information 4. Residential Permit Application 5. Parks Map and Matrix | 1. Annual Drinking Water Report 2. Rudolph Run Route Map 3. Annual Meeting Schedule 4. Support Assistant Job Description 5. Meter Read Information | 1. Annual Drinking Water Report 2. 2019 Comprehensive Annual Report 3. Fiscal Year 2020 Report 4. Support Assistant Job Description 5. 2016 SSA Abatement Ordinances |

| | October 2021 | November 2021 | December 2021 |
|----------------|---|---|--|
| Top 5 Searches | 1. Basketball 2. Halloween Trick or Treating 3. Meter 4. Halloween 5. Garbage | 1. Meter 2. 2021 City Leaf Pick-Up (#4, #5) 3. Basketball 4. Request for Meter Reading 5. Garbage | 1. Meter 2. Garbage 3. Trash and Recycling 4. Request for Meter Reading 5. Water |

| | October 2021 | November 2021 | December 2021 |
|-------------------------|--|---|---|
| Top 5 Website Referrers | 1. Facebook 2. wspynews.com 3. envirobidnet.com 4. patch.com 5. newsbreakapp.com | 1. Facebook 2. newsbreakapp.com 3. patch.com 4. envirobidnet.com 5. enjoyaurora.com | 1. Facebook 2. envirobidnet.com 3. shawlocal.com 4. search.xfinity.com 5. localhost |



City Facebook Data: December 2021

Total Page Followers: 6,765 (an increase of 142 followers from November)

Total Page Likes: 6,633

Total Average Reach: 2,371

Highest Viewed Post: “Chipotle Mexican Grill will open...” (Posted December 17, 2021)

Highest Viewed Post Reach: 47,666; 6,593 Post Clicks; 4,090 Reactions, Comments & Shares

Parks and Recreation Facebook Data: December 2021

Total Page Followers: 4,446

Total Page Likes: 4,283

Total Average Reach: 355

Highest Viewed Post: “Happy Holidays! ...” (Posted December 3, 2021) Highest Viewed Post

Reach: 2,559; 71 Post Clicks; 53 Reactions, Comments & Shares

Police Facebook Data: December 2021

Total Page Followers: 6,670 (an increase of 277 followers from November)

Total Page Likes: 6,170

Total Average Reach: 7,240

Highest Viewed Post: “Press Release Updated...” (Posted December 21, 2021) Highest Viewed

Post Reach: 34,084; 8,702 Post Clicks; 447 Reactions, Comments & Shares

City Twitter Data: December 2021

Total Followers: 1,741 (An increase of 16 new followers from November)

Total Tweet Impressions: 4,276

Total Profile Visits: 465

Top Tweet (earned 1,653 Impressions): “Chipotle Mexican Grill will open...”



Recommendation: This is an informational item.

ⁱ <https://www.yorkville.il.us/DocumentCenter/View/7667/2020-Annual-Drinking-Water-Quality-Report-PDF?bidId=>;
<https://www.yorkville.il.us/ArchiveCenter/ViewFile/Item/3207>;
<https://www.yorkville.il.us/ArchiveCenter/ViewFile/Item/2936>;
<https://www.yorkville.il.us/ArchiveCenter/ViewFile/Item/1856>



| Reviewed By: | |
|-----------------------|-------------------------------------|
| Legal | <input type="checkbox"/> |
| Finance | <input checked="" type="checkbox"/> |
| Engineer | <input type="checkbox"/> |
| City Administrator | <input checked="" type="checkbox"/> |
| Community Development | <input type="checkbox"/> |
| Purchasing | <input type="checkbox"/> |
| Police | <input type="checkbox"/> |
| Public Works | <input type="checkbox"/> |
| Parks and Recreation | <input type="checkbox"/> |

Agenda Item Number

New Business #5

Tracking Number

ADM 2022-05

Agenda Item Summary Memo

Title: Quarterly Vehicle Replacement Chart

Meeting and Date: Administration Committee – January 19, 2022

Synopsis: _____

Council Action Previously Taken:

Date of Action: _____ Action Taken: _____

Item Number: _____

Type of Vote Required: Informational

Council Action Requested: None

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:

Vehicle & Equipment Chargeback Summary

| FISCAL YEAR | | | | | | | | | | | | | |
|-------------------------------|-----------|-----------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|--|--|
| | | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | | |
| Police Department | \$ | 443,437 | \$ 398,145 | \$ 250,943 | \$ 230,565 | \$ 230,565 | \$ 235,823 | \$ 237,177 | \$ 246,469 | \$ 250,695 | \$ 252,031 | | |
| 20 Year Average | \$ | 274,825 | | | | | | | | | | | |
| Community Development | \$ | 148,516 | \$ 30,076 | \$ 30,076 | \$ 30,076 | \$ 30,076 | \$ 28,179 | \$ 28,179 | \$ 31,069 | \$ 31,069 | \$ 31,069 | | |
| 20 Year Average | \$ | 32,477 | | | | | | | | | | | |
| Streets | \$ | 1,880,357 | \$ 1,312,258 | \$ 656,757 | \$ 655,595 | \$ 569,357 | \$ 540,068 | \$ 517,370 | \$ 515,942 | \$ 517,708 | \$ 519,330 | | |
| 453,069 | Vehicles | 1,215,569 | 885,359 | 512,357 | 511,196 | 431,274 | 401,986 | 381,805 | 381,805 | 383,571 | 385,193 | | |
| 157,091 | Equipment | 664,787 | 426,899 | 144,399 | 144,399 | 138,083 | 138,083 | 135,565 | 134,137 | 134,137 | 134,137 | | |
| 20 Year Average | \$ | 610,160 | | | | | | | | | | | |
| Total General Fund | \$ | 2,472,310 | \$ 1,740,480 | \$ 937,775 | \$ 916,237 | \$ 829,998 | \$ 804,071 | \$ 782,726 | \$ 793,479 | \$ 799,471 | \$ 802,430 | | |
| 20 Year Average | \$ | 917,462 | | | | | | | | | | | |
| Total Water Fund | \$ | 156,921 | \$ 79,444 | \$ 49,230 | \$ 49,230 | \$ 49,230 | \$ 47,120 | \$ 47,120 | \$ 49,543 | \$ 50,825 | \$ 53,048 | | |
| 20 Year Average | \$ | 55,519 | | | | | | | | | | | |
| Total Sewer Fund | \$ | 125,632 | \$ 125,632 | \$ 101,354 | \$ 101,354 | \$ 101,354 | \$ 67,031 | \$ 67,031 | \$ 67,031 | \$ 67,031 | \$ 68,813 | | |
| 20 Year Average | \$ | 80,307 | | | | | | | | | | | |
| Parks | \$ | 317,987 | \$ 119,144 | \$ 110,925 | \$ 110,925 | \$ 102,006 | \$ 100,122 | \$ 95,584 | \$ 96,539 | \$ 101,113 | \$ 101,712 | | |
| Vehicles | | 257,517 | 101,779 | 93,560 | 93,560 | 84,641 | 82,757 | 81,291 | 82,245 | 86,819 | 87,418 | | |
| Equipment | | 60,470 | 17,365 | 17,365 | 17,365 | 17,365 | 17,365 | 14,294 | 14,294 | 14,294 | 14,294 | | |
| 20 Year Average | \$ | 109,447 | | | | | | | | | | | |
| Recreation | \$ | 4,494 | \$ 31,994 | \$ 7,858 | \$ 7,858 | \$ 7,858 | \$ 7,858 | \$ 7,858 | \$ 7,219 | \$ 7,219 | \$ 7,219 | | |
| 20 Year Average | \$ | 9,118 | | | | | | | | | | | |
| Total Parks & Recreation Fund | \$ | 322,482 | \$ 151,139 | \$ 118,783 | \$ 118,783 | \$ 109,864 | \$ 107,979 | \$ 103,442 | \$ 103,758 | \$ 108,332 | \$ 108,931 | | |
| 20 Year Average | \$ | 118,565 | | | | | | | | | | | |

Vehicle Replacement Chargeback Schedule - Police Capital (Police Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Estimated Useful Life | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|---|------|------------------|-------|-------------------|---------------|-----------------|---------|----------------|----------------|-------------------------|-----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <u>Police Chief</u> | | | | | | | | | | | | | | | |
| 8 | 2016 | Chevrolet Impala | Sedan | 2G1WA5E30G1161317 | 8637920 | 89 | 26,801 | Police Capital | Chief | - | - | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ - |
| 8.1 | 2023 | Chevrolet Malibu | Sedan | | | | | Police Capital | Chief | 2023 | 2 | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ 13,500 |
| 8.2 | 2031 | Chevrolet Malibu | Sedan | | | | | Police Capital | Chief | 2031 | 8 | \$ 35,150 | \$ 3,515 | \$ 32,150 | \$ 4,019 |
| 8.3 | 2039 | Chevrolet Malibu | Sedan | | | | | Police Capital | Chief | 2039 | 8 | \$ 41,184 | \$ 4,118 | \$ 37,669 | \$ 4,709 |
| 8.4 | 2047 | Chevrolet Malibu | Sedan | | | | | Police Capital | Chief | 2047 | 8 | \$ 48,253 | \$ 4,825 | \$ 44,135 | \$ 5,517 |
| 8.5 | 2055 | Chevrolet Malibu | Sedan | | | | | Police Capital | Chief | 2055 | 8 | \$ 56,536 | \$ 5,654 | \$ 51,711 | \$ 6,464 |
| <u>Deputy Police Chiefs & Commander</u> | | | | | | | | | | | | | | | |
| 23 | 2018 | Chevrolet Malibu | Sedan | 1G1ZBST1JF132097 | M218935 | 109 | 18,061 | Police Capital | Deputy Chief | - | - | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ - |
| 23.1 | 2026 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2026 | 5 | \$ 37,466 | \$ 3,840 | \$ 34,466 | \$ 6,893 |
| 23.2 | 2034 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2034 | 8 | \$ 47,960 | \$ 4,916 | \$ 44,119 | \$ 5,515 |
| 23.3 | 2042 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2042 | 8 | \$ 61,392 | \$ 6,293 | \$ 56,476 | \$ 7,060 |
| 23.4 | 2050 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2050 | 8 | \$ 78,587 | \$ 8,055 | \$ 72,295 | \$ 9,037 |
| 23.5 | 2058 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2058 | 8 | \$ 100,598 | \$ 10,311 | \$ 92,543 | \$ 11,568 |
| 3 | 2016 | Chevrolet Impala | Sedan | 2G1WA5E33G1160517 | M208233 | 88 | 57,158 | Police Capital | Deputy Chief | - | - | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ - |
| 3.1 | 2023 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2023 | 2 | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ 13,500 |
| 3.2 | 2031 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2031 | 8 | \$ 35,150 | \$ 3,515 | \$ 32,150 | \$ 4,019 |
| 3.3 | 2039 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2039 | 8 | \$ 41,184 | \$ 4,118 | \$ 37,669 | \$ 4,709 |
| 3.4 | 2047 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2047 | 8 | \$ 48,253 | \$ 4,825 | \$ 44,135 | \$ 5,517 |
| 3.5 | 2055 | Chevrolet Malibu | Sedan | | | | | Police Capital | Deputy Chief | 2055 | 8 | \$ 56,536 | \$ 5,654 | \$ 51,711 | \$ 6,464 |
| 17 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1158872 | MP13889 | 92 | 36,658 | Police Capital | Investigations | - | - | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ - |
| 17.1 | 2023 | Chevrolet Malibu | Sedan | | | | | Police Capital | Investigations | 2023 | 2 | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ 13,500 |
| 17.2 | 2030 | Chevrolet Malibu | Sedan | | | | | Police Capital | Investigations | 2030 | 7 | \$ 34,461 | \$ 3,446 | \$ 31,461 | \$ 4,494 |
| 17.3 | 2037 | Chevrolet Malibu | Sedan | | | | | Police Capital | Investigations | 2037 | 7 | \$ 39,584 | \$ 3,958 | \$ 36,138 | \$ 5,163 |
| 17.4 | 2044 | Chevrolet Malibu | Sedan | | | | | Police Capital | Investigations | 2044 | 7 | \$ 45,470 | \$ 4,547 | \$ 41,512 | \$ 5,930 |
| 17.5 | 2051 | Chevrolet Malibu | Sedan | | | | | Police Capital | Investigations | 2051 | 7 | \$ 52,231 | \$ 5,223 | \$ 47,684 | \$ 6,812 |
| <u>Investigations</u> | | | | | | | | | | | | | | | |
| 5 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E36G1156162 | MP13887 | 94 | 78,036 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 5.1 | 2023 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2023 | 2 | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ 28,500 |
| 5.2 | 2028 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2028 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 5.3 | 2033 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2033 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 5.4 | 2038 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2038 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 5.5 | 2043 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2043 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |

Vehicle Replacement Chargeback Schedule - Police Capital (Police Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Estimated Useful Life | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|----------------------|------|------------------|-------|-------------------|---------------|-----------------|---------|----------------|----------------|-------------------------|-----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 9 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E34G1157357 | MP13890 | 93 | 78,396 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 9.1 | 2023 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2023 | 2 | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ 28,500 |
| 9.2 | 2028 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2028 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 9.3 | 2033 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2033 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 9.4 | 2038 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2038 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 9.5 | 2043 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2043 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 22 | 2014 | Chevy Caprice | Sedan | 6G3N55U26EL975054 | MP11082 | 83 | 88,175 | Police Capital | Investigations | - | - | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ - |
| 22.1 | 2023 | Ford Explorer | SUV | | | | | Police Capital | Investigations | 2023 | 2 | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ 13,500 |
| 22.2 | 2030 | Ford Explorer | SUV | | | | | Police Capital | Investigations | 2030 | 7 | \$ 34,461 | \$ 3,446 | \$ 31,461 | \$ 4,494 |
| 22.3 | 2037 | Ford Explorer | SUV | | | | | Police Capital | Investigations | 2037 | 7 | \$ 39,584 | \$ 3,958 | \$ 36,138 | \$ 5,163 |
| 22.4 | 2044 | Ford Explorer | SUV | | | | | Police Capital | Investigations | 2044 | 7 | \$ 45,470 | \$ 4,547 | \$ 41,512 | \$ 5,930 |
| 22.5 | 2051 | Ford Explorer | SUV | | | | | Police Capital | Investigations | 2051 | 7 | \$ 52,231 | \$ 5,223 | \$ 47,684 | \$ 6,812 |
| <u>Patrol</u> | | | | | | | | | | | | | | | |
| 1 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1156250 | MP15247 | 101 | 61,823 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 1.1 | 2023 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2023 | 2 | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ 28,500 |
| 1.2 | 2028 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2028 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 1.3 | 2033 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2033 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 1.4 | 2038 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2038 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 1.5 | 2043 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2043 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 10 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E30G1155301 | MP15245 | 100 | 67,431 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 10.1 | 2023 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2023 | 2 | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ 28,500 |
| 10.2 | 2028 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2028 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 10.3 | 2033 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2033 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 10.4 | 2038 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2038 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 10.5 | 2043 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2043 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 11 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E30G1155315 | MP16617 | 105 | 53,254 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 11.1 | 2024 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2024 | 3 | \$ 68,979 | \$ 8,490 | \$ 60,979 | \$ 20,326 |
| 11.2 | 2029 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2029 | 5 | \$ 76,158 | \$ 9,373 | \$ 67,668 | \$ 13,534 |
| 11.3 | 2034 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2034 | 5 | \$ 84,084 | \$ 10,349 | \$ 74,711 | \$ 14,942 |
| 11.4 | 2039 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2039 | 5 | \$ 92,836 | \$ 11,426 | \$ 82,487 | \$ 16,497 |
| 11.5 | 2044 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2044 | 5 | \$ 102,498 | \$ 12,615 | \$ 91,072 | \$ 18,214 |
| 19 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1158158 | MP13888 | 95 | 83,987 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 19.1 | 2022 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2022 | 1 | \$ 66,300 | \$ 8,160 | \$ 58,300 | \$ 58,300 |
| 19.2 | 2027 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2027 | 5 | \$ 73,201 | \$ 9,009 | \$ 65,041 | \$ 13,008 |
| 19.3 | 2032 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2032 | 5 | \$ 80,819 | \$ 9,947 | \$ 71,810 | \$ 14,362 |
| 19.4 | 2037 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2037 | 5 | \$ 89,231 | \$ 10,982 | \$ 79,284 | \$ 15,857 |
| 19.5 | 2042 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2042 | 5 | \$ 98,518 | \$ 12,125 | \$ 87,536 | \$ 17,507 |

Vehicle Replacement Chargeback Schedule - Police Capital (Police Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Estimated Useful Life | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|-------------------------|-------|-------------------|---------------|-----------------|---------|----------------|------------|-------------------------|-----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 20 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1154823 | MP16618 | 104 | 49,774 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 20.1 | 2024 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2024 | 3 | \$ 68,979 | \$ 8,490 | \$ 60,979 | \$ 20,326 |
| 20.2 | 2029 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2029 | 5 | \$ 76,158 | \$ 9,373 | \$ 67,668 | \$ 13,534 |
| 20.3 | 2034 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2034 | 5 | \$ 84,084 | \$ 10,349 | \$ 74,711 | \$ 14,942 |
| 20.4 | 2039 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2039 | 5 | \$ 92,836 | \$ 11,426 | \$ 82,487 | \$ 16,497 |
| 20.5 | 2044 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2044 | 5 | \$ 102,498 | \$ 12,615 | \$ 91,072 | \$ 18,214 |
| 21 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E33G1150206 | MP16619 | 103 | 49,119 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 21.1 | 2024 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2024 | 3 | \$ 68,979 | \$ 8,490 | \$ 60,979 | \$ 20,326 |
| 21.2 | 2029 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2029 | 5 | \$ 76,158 | \$ 9,373 | \$ 67,668 | \$ 13,534 |
| 21.3 | 2034 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2034 | 5 | \$ 84,084 | \$ 10,349 | \$ 74,711 | \$ 14,942 |
| 21.4 | 2039 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2039 | 5 | \$ 92,836 | \$ 11,426 | \$ 82,487 | \$ 16,497 |
| 21.5 | 2044 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2044 | 5 | \$ 102,498 | \$ 12,615 | \$ 91,072 | \$ 18,214 |
| 13 | 2016 | Chevrolet Impala | Sedan | 2G1WD5E31G1149006 | MP15246 | 99 | 69,393 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 13.1 | 2023 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2023 | 2 | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ 28,500 |
| 13.2 | 2028 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2028 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 13.3 | 2033 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2033 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 13.4 | 2038 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2038 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 13.5 | 2043 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2043 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 16 | 2015 | Chevy Tahoe | SUV | 1GNSK2EC3FR725184 | MP12713 | 80 | 96,527 | Police Capital | Sergeants | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 16.1 | 2023 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2023 | 2 | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ 28,500 |
| 16.2 | 2028 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2028 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 16.3 | 2033 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2033 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 16.4 | 2038 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2038 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 16.5 | 2043 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2043 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 18 | 2015 | Chevy Tahoe | SUV | 1GNSK2ECOFR725210 | MP12714 | 81 | 90,447 | Police Capital | Sergeants | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 18.1 | 2023 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2023 | 2 | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ 28,500 |
| 18.2 | 2028 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2028 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 18.3 | 2033 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2033 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 18.4 | 2038 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2038 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 18.5 | 2043 | Ford Explorer | SUV | | | | | Police Capital | Sergeants | 2043 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 2 | 2020 | Ford Explorer | SUV | 1FM5K8AB2LGA97899 | - | - | 50,995 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 2.1 | 2025 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2025 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 2.2 | 2030 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2030 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 2.3 | 2035 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2035 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 2.4 | 2040 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2040 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 2.5 | 2045 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2045 | 5 | \$ 106,639 | \$ 13,125 | \$ 94,752 | \$ 18,950 |

Vehicle Replacement Chargeback Schedule - Police Capital (Police Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Estimated Useful Life | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|---------------|------|-------------------|---------------|-----------------|---------|----------------|------------|-------------------------|-----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 4 | 2021 | Ford Explorer | SUV | 1FM5K8AB6MGA19935 | - | - | 23,866 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 4.1 | 2026 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2026 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 4.2 | 2031 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2031 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 4.3 | 2036 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2036 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 4.4 | 2041 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2041 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 4.5 | 2046 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2046 | 5 | \$ 106,639 | \$ 13,125 | \$ 94,752 | \$ 18,950 |
| 7 | 2021 | Ford Explorer | SUV | 1FM5K8AB0MGA19879 | - | - | 15,807 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 7.1 | 2026 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2026 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 7.2 | 2031 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2031 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 7.3 | 2036 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2036 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 7.4 | 2041 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2041 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 7.5 | 2046 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2046 | 5 | \$ 106,639 | \$ 13,125 | \$ 94,752 | \$ 18,950 |
| 12 | 2021 | Ford Explorer | SUV | 1FM5K8AB9MGA19900 | - | - | 8,326 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 12.1 | 2026 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2026 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 12.2 | 2031 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2031 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 12.3 | 2036 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2036 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 12.4 | 2041 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2041 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 12.5 | 2046 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2046 | 5 | \$ 106,639 | \$ 13,125 | \$ 94,752 | \$ 18,950 |
| 14 | 2021 | Ford Explorer | SUV | 1FM5K8AB3MGA19956 | - | - | 7,840 | Police Capital | Patrol | - | - | \$ 65,000 | \$ 8,000 | \$ 57,000 | \$ - |
| 14.1 | 2026 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2026 | 5 | \$ 71,765 | \$ 8,833 | \$ 63,765 | \$ 12,753 |
| 14.2 | 2031 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2031 | 5 | \$ 79,235 | \$ 9,752 | \$ 70,402 | \$ 14,080 |
| 14.3 | 2036 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2036 | 5 | \$ 87,481 | \$ 10,767 | \$ 77,729 | \$ 15,546 |
| 14.4 | 2041 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2041 | 5 | \$ 96,587 | \$ 11,888 | \$ 85,820 | \$ 17,164 |
| 14.5 | 2046 | Ford Explorer | SUV | | | | | Police Capital | Patrol | 2046 | 5 | \$ 106,639 | \$ 13,125 | \$ 94,752 | \$ 18,950 |

Vehicle Replacement Chargeback Schedule - Community Development (Building Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|-------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 1 | 2021 | Ram 1500 Classic | Pick-up | 3C6RR7KG6MG706169 | M230681 | | 1,461 | Comm Dvlp | Building | - | - | \$ 39,480 | \$ - | \$ 39,480 | \$ - |
| 1.1 | 2028 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2028 | 7 | \$ 45,350 | \$ - | \$ 45,350 | \$ 6,479 |
| 1.2 | 2035 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2035 | 7 | \$ 52,092 | \$ - | \$ 52,092 | \$ 7,442 |
| 1.3 | 2042 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2042 | 7 | \$ 59,838 | \$ - | \$ 59,838 | \$ 8,548 |
| 1.4 | 2049 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2049 | 7 | \$ 68,735 | \$ - | \$ 68,735 | \$ 9,819 |
| 1.5 | 2056 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2056 | 7 | \$ 78,955 | \$ - | \$ 78,955 | \$ 11,279 |
| 2 | 2018 | Ford F150 4x4 | Pick-up | 1FTNF1EG5JKF37470 | M217881 | 106 | 28,243 | Comm Dvlp | Building | - | - | \$ 25,000 | \$ 1,000 | \$ 24,000 | \$ - |
| 2.1 | 2026 | Ford F150 4x4 | Pick-up | | | | | Comm Dvlp | Building | 2026 | 5 | \$ 27,602 | \$ 1,104 | \$ 26,602 | \$ 5,320 |
| 2.2 | 2033 | Ford F150 4x4 | Pick-up | | | | | Comm Dvlp | Building | 2033 | 7 | \$ 31,706 | \$ 1,268 | \$ 30,602 | \$ 4,372 |
| 2.3 | 2040 | Ford F150 4x4 | Pick-up | | | | | Comm Dvlp | Building | 2040 | 7 | \$ 36,420 | \$ 1,457 | \$ 35,152 | \$ 5,022 |
| 2.4 | 2047 | Ford F150 4x4 | Pick-up | | | | | Comm Dvlp | Building | 2047 | 7 | \$ 41,835 | \$ 1,673 | \$ 40,379 | \$ 5,768 |
| 2.5 | 2054 | Ford F150 4x4 | Pick-up | | | | | Comm Dvlp | Building | 2054 | 7 | \$ 48,056 | \$ 1,922 | \$ 46,382 | \$ 6,626 |
| 3 | 2018 | Ford F150 4x2 | Pick-up | 1FTMF1CB0JKF30476 | M217880 | 107 | 29,935 | Comm Dvlp | Building | - | - | \$ 25,000 | \$ 1,000 | \$ 24,000 | \$ - |
| 3.1 | 2026 | Ford F150 4x2 | Pick-up | | | | | Comm Dvlp | Building | 2026 | 5 | \$ 27,602 | \$ 1,104 | \$ 26,602 | \$ 5,320 |
| 3.2 | 2033 | Ford F150 4x2 | Pick-up | | | | | Comm Dvlp | Building | 2033 | 7 | \$ 31,706 | \$ 1,268 | \$ 30,602 | \$ 4,372 |
| 3.3 | 2040 | Ford F150 4x2 | Pick-up | | | | | Comm Dvlp | Building | 2040 | 7 | \$ 36,420 | \$ 1,457 | \$ 35,152 | \$ 5,022 |
| 3.4 | 2047 | Ford F150 4x2 | Pick-up | | | | | Comm Dvlp | Building | 2047 | 7 | \$ 41,835 | \$ 1,673 | \$ 40,379 | \$ 5,768 |
| 3.5 | 2054 | Ford F150 4x2 | Pick-up | | | | | Comm Dvlp | Building | 2054 | 7 | \$ 48,056 | \$ 1,922 | \$ 46,382 | \$ 6,626 |
| 4 | 2021 | Ram 1500 Classic | Pick-up | 3C6RR7KG2MG706170 | M230682 | | 1,947 | Comm Dvlp | Building | - | - | \$ 39,480 | \$ - | \$ 39,480 | \$ - |
| 4.1 | 2028 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2028 | 7 | \$ 45,350 | \$ - | \$ 45,350 | \$ 6,479 |
| 4.2 | 2035 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2035 | 7 | \$ 52,092 | \$ - | \$ 52,092 | \$ 7,442 |
| 4.3 | 2042 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2042 | 7 | \$ 59,838 | \$ - | \$ 59,838 | \$ 8,548 |
| 4.4 | 2049 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2049 | 7 | \$ 68,735 | \$ - | \$ 68,735 | \$ 9,819 |
| 4.5 | 2056 | Ram 1500 Classic | Pick-up | | | | | Comm Dvlp | Building | 2056 | 7 | \$ 78,955 | \$ - | \$ 78,955 | \$ 11,279 |
| 5 | 2021 | Ford Ranger | Pick-up | 1FTER4FH4MLD33595 | M230070 | | 4,439 | Comm Dvlp | Building | - | - | \$ 39,480 | \$ - | \$ 39,480 | \$ - |
| 5.1 | 2028 | Ford Ranger | Pick-up | | | | | Comm Dvlp | Building | 2028 | 7 | \$ 45,350 | \$ - | \$ 45,350 | \$ 6,479 |
| 5.2 | 2035 | Ford Ranger | Pick-up | | | | | Comm Dvlp | Building | 2035 | 7 | \$ 52,092 | \$ - | \$ 52,092 | \$ 7,442 |
| 5.3 | 2042 | Ford Ranger | Pick-up | | | | | Comm Dvlp | Building | 2042 | 7 | \$ 59,838 | \$ - | \$ 59,838 | \$ 8,548 |
| 5.4 | 2049 | Ford Ranger | Pick-up | | | | | Comm Dvlp | Building | 2049 | 7 | \$ 68,735 | \$ - | \$ 68,735 | \$ 9,819 |
| 5.5 | 2056 | Ford Ranger | Pick-up | | | | | Comm Dvlp | Building | 2056 | 7 | \$ 78,955 | \$ - | \$ 78,955 | \$ 11,279 |

Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|---------|--------------------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 23 | 2006 | International 7400 5 Yard | 5 Yard | 1HTWDAAN46J218804 | M156008 | 54 | 35,514 | PW Capital | Streets | - | 0 | \$ 202,000 | \$ 25,000 | \$ 177,000 | \$ - |
| 23.1 | 2026 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2026 | 5 | \$ 223,024 | \$ 27,602 | \$ 198,024 | \$ 39,605 |
| 23.2 | 2036 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2036 | 10 | \$ 271,865 | \$ 33,647 | \$ 244,263 | \$ 24,426 |
| 23.3 | 2046 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2046 | 10 | \$ 331,402 | \$ 41,015 | \$ 297,756 | \$ 29,776 |
| 23.4 | 2056 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2056 | 10 | \$ 403,978 | \$ 49,997 | \$ 362,963 | \$ 36,296 |
| 23.5 | 2066 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2066 | 10 | \$ 492,447 | \$ 60,946 | \$ 442,449 | \$ 44,245 |
| 10 | 2004 | International 7400 5 Yard | 5 Yard | 1HTWDAAR74J083169 | M143323 | 64 | 33,929 | PW Capital | Streets | - | 0 | \$ 202,000 | \$ 25,000 | \$ 177,000 | \$ - |
| 10.1 | 2023 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2023 | 2 | \$ 202,000 | \$ 25,000 | \$ 177,000 | \$ 88,500 |
| 10.2 | 2033 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2033 | 10 | \$ 246,237 | \$ 30,475 | \$ 221,237 | \$ 22,124 |
| 10.3 | 2043 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2043 | 10 | \$ 300,161 | \$ 37,149 | \$ 269,687 | \$ 26,969 |
| 10.4 | 2053 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2053 | 10 | \$ 365,895 | \$ 45,284 | \$ 328,746 | \$ 32,875 |
| 10.5 | 2063 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2063 | 10 | \$ 446,024 | \$ 55,201 | \$ 400,740 | \$ 40,074 |
| 18 | 2020 | Peterbilt 348 - with plow & spreader | Dump | 2NP3HJ8X5LM709097 | - | - | 3,967 | PW Capital | Streets | - | 0 | \$ 202,000 | \$ - | \$ 202,000 | \$ - |
| 18.1 | 2031 | Peterbilt 348 - with plow & spreader | Dump | | | | | PW Capital | Streets | 2031 | 10 | \$ 246,237 | \$ 30,475 | \$ 246,237 | \$ 24,624 |
| 18.2 | 2041 | Peterbilt 348 - with plow & spreader | Dump | | | | | PW Capital | Streets | 2041 | 10 | \$ 300,161 | \$ 37,149 | \$ 269,687 | \$ 26,969 |
| 18.3 | 2051 | Peterbilt 348 - with plow & spreader | Dump | | | | | PW Capital | Streets | 2051 | 10 | \$ 365,895 | \$ 45,284 | \$ 328,746 | \$ 32,875 |
| 18.4 | 2061 | Peterbilt 348 - with plow & spreader | Dump | | | | | PW Capital | Streets | 2061 | 10 | \$ 446,024 | \$ 55,201 | \$ 400,740 | \$ 40,074 |
| 18.5 | 2071 | Peterbilt 348 - with plow & spreader | Dump | | | | | PW Capital | Streets | 2071 | 10 | \$ 543,701 | \$ 67,290 | \$ 488,500 | \$ 48,850 |
| 31 | 2007 | Ford Explorer | Pick-up | 1FMEU73E27UB50281 | M163944 | 3 | 91,940 | PW Capital | Streets | - | 0 | \$ 35,000 | \$ 2,000 | \$ 33,000 | \$ - |
| 31.1 | 2023 | Ford F 250 with plow | Pick-up | | | | | PW Capital | Streets | 2023 | 2 | \$ 35,000 | \$ 2,000 | \$ 33,000 | \$ 16,500 |
| 31.2 | 2030 | Ford F 250 with plow | Pick-up | | | | | PW Capital | Streets | 2030 | 7 | \$ 40,204 | \$ 2,297 | \$ 38,204 | \$ 5,458 |
| 31.3 | 2037 | Ford F 250 with plow | Pick-up | | | | | PW Capital | Streets | 2037 | 7 | \$ 46,182 | \$ 2,639 | \$ 43,884 | \$ 6,269 |
| 31.4 | 2044 | Ford F 250 with plow | Pick-up | | | | | PW Capital | Streets | 2044 | 7 | \$ 53,048 | \$ 3,031 | \$ 50,409 | \$ 7,201 |
| 31.5 | 2051 | Ford F 250 with plow | Pick-up | | | | | PW Capital | Streets | 2051 | 7 | \$ 60,936 | \$ 3,482 | \$ 57,905 | \$ 8,272 |
| 21 | 2005 | Freightliner HC80 | Dump | 1FVAB6BV75DN04463 | M151796 | 50 | - | PW Capital | Streets | - | 0 | \$ 250,000 | \$ - | \$ 250,000 | \$ - |
| 21.1 | 2025 | Freightliner HC80 | Dump | | | | | PW Capital | Streets | 2025 | 3 | \$ 265,302 | \$ 31,836 | \$ 265,302 | \$ 88,434 |
| 21.2 | 2035 | Freightliner HC80 | Dump | | | | | PW Capital | Streets | 2035 | 10 | \$ 323,402 | \$ 38,808 | \$ 291,565 | \$ 29,157 |
| 21.3 | 2045 | Freightliner HC80 | Dump | | | | | PW Capital | Streets | 2045 | 10 | \$ 394,225 | \$ 47,307 | \$ 355,417 | \$ 35,542 |
| 21.4 | 2055 | Freightliner HC80 | Dump | | | | | PW Capital | Streets | 2055 | 10 | \$ 480,558 | \$ 57,667 | \$ 433,251 | \$ 43,325 |
| 21.5 | 2065 | Freightliner HC80 | Dump | | | | | PW Capital | Streets | 2065 | 10 | \$ 585,797 | \$ 70,296 | \$ 528,130 | \$ 52,813 |
| 19 | 2004 | Ford F350 | Pick-up | 1FDWF37SX4ED64867 | M150335 | 63 | 99,401 | PW Capital | Streets | - | 0 | \$ 35,000 | \$ 6,500 | \$ 28,500 | \$ - |
| 19.1 | 2022 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2022 | 1 | \$ 35,000 | \$ 6,500 | \$ 28,500 | \$ 28,500 |
| 19.2 | 2029 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2029 | 7 | \$ 40,204 | \$ 7,466 | \$ 33,704 | \$ 4,815 |
| 19.3 | 2036 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2036 | 7 | \$ 46,182 | \$ 8,577 | \$ 38,715 | \$ 5,531 |
| 19.4 | 2043 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2043 | 7 | \$ 53,048 | \$ 9,852 | \$ 44,472 | \$ 6,353 |
| 19.5 | 2050 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2050 | 7 | \$ 60,936 | \$ 11,317 | \$ 51,084 | \$ 7,298 |
| TBD | pending | New Peterbilt - New Dump Truck | Dump | TBD | TBD | TBD | - | PW Capital | Streets | - | 0 | \$ 205,000 | \$ - | \$ 205,000 | \$ - |
| TBD | 2022 | New Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2022 | 1 | \$ 205,000 | \$ - | \$ 205,000 | \$ 205,000 |
| TBD | 2032 | New Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2032 | 10 | \$ 249,894 | \$ 30,475 | \$ 249,894 | \$ 24,989 |
| TBD | 2042 | New Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2042 | 10 | \$ 304,619 | \$ 37,149 | \$ 274,144 | \$ 27,414 |
| TBD | 2052 | New Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2052 | 10 | \$ 371,329 | \$ 45,284 | \$ 334,180 | \$ 33,418 |
| TBD | 2062 | New Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2062 | 10 | \$ 452,648 | \$ 55,201 | \$ 407,364 | \$ 40,736 |

Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|---------|--------------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| TBD | pending | Peterbilt - New Dump Truck | Dump | TBD | TBD | TBD | - | PW Capital | Streets | - | 0 | \$ 205,000 | \$ - | \$ 205,000 | \$ - |
| TBD | 2022 | Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2022 | 1 | \$ 205,000 | \$ - | \$ 205,000 | \$ 205,000 |
| TBD | 2032 | Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2032 | 10 | \$ 249,894 | \$ 30,475 | \$ 249,894 | \$ 24,989 |
| TBD | 2042 | Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2042 | 10 | \$ 304,619 | \$ 37,149 | \$ 274,144 | \$ 27,414 |
| TBD | 2052 | Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2052 | 10 | \$ 371,329 | \$ 45,284 | \$ 334,180 | \$ 33,418 |
| TBD | 2062 | Peterbilt - New Dump Truck | Dump | | | | | PW Capital | Streets | 2062 | 10 | \$ 452,648 | \$ 55,201 | \$ 407,364 | \$ 40,736 |
| 25 | 2007 | Ford 250 | Pick-up | 1FTNF21587EA47543 | M160751 | 46 | 51,412 | PW Capital | Streets | - | 0 | \$ 35,000 | \$ 3,500 | \$ 31,500 | \$ - |
| 25.1 | 2023 | Ford 250 | Pick-up | | | | | PW Capital | Streets | 2023 | 2 | \$ 36,414 | \$ 3,641 | \$ 32,914 | \$ 16,457 |
| 25.2 | 2030 | Ford 250 | Pick-up | | | | | PW Capital | Streets | 2030 | 7 | \$ 41,828 | \$ 4,183 | \$ 38,187 | \$ 5,455 |
| 25.3 | 2037 | Ford 250 | Pick-up | | | | | PW Capital | Streets | 2037 | 7 | \$ 48,047 | \$ 4,805 | \$ 43,865 | \$ 6,266 |
| 25.4 | 2044 | Ford 250 | Pick-up | | | | | PW Capital | Streets | 2044 | 7 | \$ 55,191 | \$ 5,519 | \$ 50,387 | \$ 7,198 |
| 25.5 | 2051 | Ford 250 | Pick-up | | | | | PW Capital | Streets | 2051 | 7 | \$ 63,398 | \$ 6,340 | \$ 57,879 | \$ 8,268 |
| 13 | 2008 | International 7400 5 Yard | 5 Yard | 1HTWDAAN48J648495 | M170535 | 53 | 8,000 | PW Capital | Streets | - | 0 | \$ 425,000 | \$ 35,000 | \$ 390,000 | \$ - |
| 13.1 | 2023 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2023 | 2 | \$ 442,170 | \$ 36,414 | \$ 407,170 | \$ 203,585 |
| 13.2 | 2033 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2033 | 10 | \$ 539,003 | \$ 44,388 | \$ 502,589 | \$ 50,259 |
| 13.3 | 2043 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2043 | 10 | \$ 657,041 | \$ 54,109 | \$ 612,653 | \$ 61,265 |
| 13.4 | 2053 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2053 | 10 | \$ 800,930 | \$ 65,959 | \$ 746,820 | \$ 74,682 |
| 13.5 | 2063 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2063 | 10 | \$ 976,329 | \$ 80,404 | \$ 910,370 | \$ 91,037 |
| 27 | 2007 | International 7400 5 Yard | 5 Yard | 1HTWDAAR37J429772 | M161895 | 55 | - | PW Capital | Streets | - | 0 | \$ 185,000 | \$ 25,000 | \$ 160,000 | \$ - |
| 27.1 | 2023 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2023 | 2 | \$ 192,474 | \$ 26,010 | \$ 167,474 | \$ 83,737 |
| 27.2 | 2033 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2033 | 10 | \$ 234,625 | \$ 31,706 | \$ 208,615 | \$ 20,861 |
| 27.3 | 2043 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2043 | 10 | \$ 286,006 | \$ 38,649 | \$ 254,300 | \$ 25,430 |
| 27.4 | 2053 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2053 | 10 | \$ 348,640 | \$ 47,114 | \$ 309,991 | \$ 30,999 |
| 27.5 | 2063 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2063 | 10 | \$ 424,990 | \$ 57,431 | \$ 377,877 | \$ 37,788 |
| 28 | 2007 | International 7400 5 Yard | 5 Yard | 1HTWDAAR17J429771 | M161894 | 56 | - | PW Capital | Streets | - | 0 | \$ 185,000 | \$ 25,000 | \$ 160,000 | \$ - |
| 28.1 | 2023 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2023 | 2 | \$ 192,474 | \$ 26,010 | \$ 167,474 | \$ 83,737 |
| 28.2 | 2033 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2033 | 10 | \$ 234,625 | \$ 31,706 | \$ 208,615 | \$ 20,861 |
| 28.3 | 2043 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2043 | 10 | \$ 286,006 | \$ 38,649 | \$ 254,300 | \$ 25,430 |
| 28.4 | 2053 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2053 | 10 | \$ 348,640 | \$ 47,114 | \$ 309,991 | \$ 30,999 |
| 28.5 | 2063 | International 7400 5 Yard | 5 Yard | | | | | PW Capital | Streets | 2063 | 10 | \$ 424,990 | \$ 57,431 | \$ 377,877 | \$ 37,788 |
| 9 | 2008 | International 7400 six wheeler | 6W | 1HTWHAAR78J648496 | M170083 | 57 | 66,388 | PW Capital | Streets | - | 0 | \$ 200,000 | \$ 35,000 | \$ 165,000 | \$ - |
| 9.1 | 2026 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2026 | 5 | \$ 220,816 | \$ 38,643 | \$ 185,816 | \$ 37,163 |
| 9.2 | 2036 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2036 | 10 | \$ 269,174 | \$ 47,105 | \$ 230,531 | \$ 23,053 |
| 9.3 | 2046 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2046 | 10 | \$ 328,121 | \$ 57,421 | \$ 281,016 | \$ 28,102 |
| 9.4 | 2056 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2056 | 10 | \$ 399,978 | \$ 69,996 | \$ 342,557 | \$ 34,256 |
| 9.5 | 2066 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2066 | 10 | \$ 487,571 | \$ 85,325 | \$ 417,575 | \$ 41,757 |
| 22 | 2006 | International 7400 six wheeler | 6W | 1HTWHAAR36J218803 | M156007 | 66 | 73,502 | PW Capital | Streets | - | 0 | \$ 200,000 | \$ 50,000 | \$ 150,000 | \$ - |
| 22.1 | 2025 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2025 | 4 | \$ 216,486 | \$ 54,122 | \$ 166,486 | \$ 41,622 |
| 22.2 | 2035 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2035 | 10 | \$ 263,896 | \$ 65,974 | \$ 209,774 | \$ 20,977 |
| 22.3 | 2045 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2045 | 10 | \$ 321,687 | \$ 80,422 | \$ 255,714 | \$ 25,571 |
| 22.4 | 2055 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2055 | 10 | \$ 392,135 | \$ 98,034 | \$ 311,713 | \$ 31,171 |
| 22.5 | 2065 | International 7400 six wheeler | 6W | | | | | PW Capital | Streets | 2065 | 10 | \$ 478,011 | \$ 119,503 | \$ 379,977 | \$ 37,998 |

Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|-------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 11 | 2016 | Peterbilt | Dump | 2NP3LJ0X9GM361854 | M211331 | 90 | 27,165 | PW Capital | Streets | - | 0 | \$ 450,000 | \$ 50,000 | \$ 400,000 | \$ - |
| 11.1 | 2027 | Peterbilt | Dump | | | | | PW Capital | Streets | 2027 | 6 | \$ 506,773 | \$ 56,308 | \$ 456,773 | \$ 76,129 |
| 11.2 | 2037 | Peterbilt | Dump | | | | | PW Capital | Streets | 2037 | 10 | \$ 617,754 | \$ 68,639 | \$ 561,445 | \$ 56,145 |
| 11.3 | 2047 | Peterbilt | Dump | | | | | PW Capital | Streets | 2047 | 10 | \$ 753,038 | \$ 83,671 | \$ 684,399 | \$ 68,440 |
| 11.4 | 2057 | Peterbilt | Dump | | | | | PW Capital | Streets | 2057 | 10 | \$ 917,949 | \$ 101,994 | \$ 834,278 | \$ 83,428 |
| 11.5 | 2067 | Peterbilt | Dump | | | | | PW Capital | Streets | 2067 | 10 | \$ 1,118,975 | \$ 124,331 | \$ 1,016,981 | \$ 101,698 |
| 3 | 2016 | Ford F350 | Pick-up | 1FDRF3H68GED40778 | M210871 | 96 | 22,625 | PW Capital | Streets | - | 0 | \$ 45,000 | \$ 5,500 | \$ 39,500 | \$ - |
| 3.1 | 2027 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2027 | 6 | \$ 50,677 | \$ 6,194 | \$ 45,177 | \$ 7,530 |
| 3.2 | 2034 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2034 | 7 | \$ 58,212 | \$ 7,115 | \$ 52,018 | \$ 7,431 |
| 3.3 | 2041 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2041 | 7 | \$ 66,868 | \$ 8,173 | \$ 59,753 | \$ 8,536 |
| 3.4 | 2048 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2048 | 7 | \$ 76,810 | \$ 9,388 | \$ 68,637 | \$ 9,805 |
| 3.5 | 2055 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2055 | 7 | \$ 88,230 | \$ 10,784 | \$ 78,843 | \$ 11,263 |
| 6 | 2016 | Ford F350 | Pick-up | 1FDRF3H6XGED40779 | M210857 | 97 | 29,232 | PW Capital | Streets | - | 0 | \$ 45,000 | \$ 5,500 | \$ 39,500 | \$ - |
| 6.1 | 2027 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2027 | 6 | \$ 50,677 | \$ 6,194 | \$ 45,177 | \$ 7,530 |
| 6.2 | 2034 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2034 | 7 | \$ 58,212 | \$ 7,115 | \$ 52,018 | \$ 7,431 |
| 6.3 | 2041 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2041 | 7 | \$ 66,868 | \$ 8,173 | \$ 59,753 | \$ 8,536 |
| 6.4 | 2048 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2048 | 7 | \$ 76,810 | \$ 9,388 | \$ 68,637 | \$ 9,805 |
| 6.5 | 2055 | Ford F350 | Pick-up | | | | | PW Capital | Streets | 2055 | 7 | \$ 88,230 | \$ 10,784 | \$ 78,843 | \$ 11,263 |
| 14 | 2008 | Ford F350 Dump | Utility | 1FDWF37Y28ED57177 | M169033 | 48 | 71,124 | Sewer | Streets | - | - | \$ 50,000 | \$ 8,000 | \$ 42,000 | \$ - |
| 14.1 | 2022 | Utility Truck with plow | Utility | | | | | Sewer | Streets | 2022 | 1 | \$ 50,000 | \$ 8,000 | \$ 42,000 | \$ 42,000 |
| 14.2 | 2029 | Utility Truck with plow | Utility | | | | | Sewer | Streets | 2029 | 7 | \$ 57,434 | \$ 9,189 | \$ 49,434 | \$ 7,062 |
| 14.3 | 2036 | Utility Truck with plow | Utility | | | | | Sewer | Streets | 2036 | 7 | \$ 65,974 | \$ 10,556 | \$ 56,784 | \$ 8,112 |
| 14.4 | 2043 | Utility Truck with plow | Utility | | | | | Sewer | Streets | 2043 | 7 | \$ 75,783 | \$ 12,125 | \$ 65,227 | \$ 9,318 |
| 14.5 | 2050 | Utility Truck with plow | Utility | | | | | Sewer | Streets | 2050 | 7 | \$ 87,051 | \$ 13,928 | \$ 74,926 | \$ 10,704 |

Trailers

| | | | | | | | | | | | | | | | |
|------------|-------------|--|---------|-------------------|---------|----|---|------------|---------|------|----|-----------|----------|-----------|----------|
| TBD | 2004 | Mac Lander Trailer | Trailer | 4UVPF202X41005505 | M095484 | 58 | - | PW Capital | Streets | - | 0 | \$ 5,000 | \$ 500 | \$ 4,500 | \$ - |
| TBD | 2023 | Mac Lander Trailer | Trailer | | | | | PW Capital | Streets | 2023 | 2 | \$ 5,000 | \$ 500 | \$ 4,500 | \$ 2,250 |
| TBD | 2038 | Mac Lander Trailer | Trailer | | | | | PW Capital | Streets | 2038 | 15 | \$ 6,729 | \$ 673 | \$ 6,229 | \$ 415 |
| TBD | 2053 | Mac Lander Trailer | Trailer | | | | | PW Capital | Streets | 2053 | 15 | \$ 9,057 | \$ 906 | \$ 8,384 | \$ 559 |
| TBD | 2068 | Mac Lander Trailer | Trailer | | | | | PW Capital | Streets | 2068 | 15 | \$ 12,189 | \$ 1,219 | \$ 11,284 | \$ 752 |
| TBD | 2083 | Mac Lander Trailer | Trailer | | | | | PW Capital | Streets | 2083 | 15 | \$ 16,405 | \$ 1,641 | \$ 15,186 | \$ 1,012 |
| TBD | 1998 | Towmaster Trailer - Single axel 12' | Trailer | 4KNTT1412WL160456 | n/a | 59 | - | PW Capital | Streets | - | 0 | \$ 5,000 | \$ 500 | \$ 4,500 | \$ - |
| TBD | 2023 | Towmaster Trailer - Single axel 12' | Trailer | | | | | PW Capital | Streets | 2023 | 2 | \$ 5,000 | \$ 500 | \$ 4,500 | \$ 2,250 |
| TBD | 2038 | Towmaster Trailer - Single axel 12' | Trailer | | | | | PW Capital | Streets | 2038 | 15 | \$ 6,729 | \$ 673 | \$ 6,229 | \$ 415 |
| TBD | 2053 | Towmaster Trailer - Single axel 12' | Trailer | | | | | PW Capital | Streets | 2053 | 15 | \$ 9,057 | \$ 906 | \$ 8,384 | \$ 559 |
| TBD | 2068 | Towmaster Trailer - Single axel 12' | Trailer | | | | | PW Capital | Streets | 2068 | 15 | \$ 12,189 | \$ 1,219 | \$ 11,284 | \$ 752 |
| TBD | 2083 | Towmaster Trailer - Single axel 12' | Trailer | | | | | PW Capital | Streets | 2083 | 15 | \$ 16,405 | \$ 1,641 | \$ 15,186 | \$ 1,012 |

Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-------------------------|------|--------------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| TBD | 2003 | Haulmark Trailer | Trailer | 16HCB12153H112082 | n/a | 20 | - | PW Capital | Streets | - | 0 | \$ 5,000 | \$ 500 | \$ 4,500 | \$ - |
| TBD | 2024 | Haulmark Trailer | Trailer | | | | | PW Capital | Streets | 2024 | 3 | \$ 5,306 | \$ 531 | \$ 4,806 | \$ 1,602 |
| TBD | 2039 | Haulmark Trailer | Trailer | | | | | PW Capital | Streets | 2039 | 15 | \$ 7,141 | \$ 714 | \$ 6,611 | \$ 441 |
| TBD | 2054 | Haulmark Trailer | Trailer | | | | | PW Capital | Streets | 2054 | 15 | \$ 9,611 | \$ 961 | \$ 8,897 | \$ 593 |
| TBD | 2069 | Haulmark Trailer | Trailer | | | | | PW Capital | Streets | 2069 | 15 | \$ 12,935 | \$ 1,294 | \$ 11,974 | \$ 798 |
| TBD | 2084 | Haulmark Trailer | Trailer | | | | | PW Capital | Streets | 2084 | 15 | \$ 17,409 | \$ 1,741 | \$ 16,116 | \$ 1,074 |
| TBD | 1998 | Cronkite Trailer - 2 axel 16x7 | Trailer | 473271926W1101575 | M091254 | 40 | - | PW Capital | Streets | - | 0 | \$ 5,000 | \$ 500 | \$ 4,500 | \$ - |
| TBD | 2023 | Cronkite Trailer - 2 axel 16x7 | Trailer | | | | | PW Capital | Streets | 2023 | 2 | \$ 5,000 | \$ 500 | \$ 4,500 | \$ 2,250 |
| TBD | 2038 | Cronkite Trailer - 2 axel 16x7 | Trailer | | | | | PW Capital | Streets | 2038 | 15 | \$ 6,729 | \$ 673 | \$ 6,229 | \$ 415 |
| TBD | 2053 | Cronkite Trailer - 2 axel 16x7 | Trailer | | | | | PW Capital | Streets | 2053 | 15 | \$ 9,057 | \$ 906 | \$ 8,384 | \$ 559 |
| TBD | 2068 | Cronkite Trailer - 2 axel 16x7 | Trailer | | | | | PW Capital | Streets | 2068 | 15 | \$ 12,189 | \$ 1,219 | \$ 11,284 | \$ 752 |
| TBD | 2083 | Cronkite Trailer - 2 axel 16x7 | Trailer | | | | | PW Capital | Streets | 2083 | 15 | \$ 16,405 | \$ 1,641 | \$ 15,186 | \$ 1,012 |
| <u>Equipment</u> | | | | | | | | | | | | | | | |
| 100 | 2013 | Toro Z589 60" 74254 | Mower | 280000112 | - | - | - | PW Capital | Streets | - | - | \$ 12,000 | \$ 5,000 | \$ 7,000 | \$ - |
| 100.1 | 2021 | Toro Z589 60" 74254 | Mower | | | | | PW Capital | Streets | 2021 | 1 | \$ 12,000 | \$ 5,000 | \$ 7,000 | \$ 7,000 |
| 100.2 | 2031 | Toro Z589 60" 74254 | Mower | | | | | PW Capital | Streets | 2031 | 10 | \$ 14,628 | \$ 6,095 | \$ 9,628 | \$ 963 |
| 100.3 | 2041 | Toro Z589 60" 74254 | Mower | | | | | PW Capital | Streets | 2041 | 10 | \$ 17,831 | \$ 7,430 | \$ 11,736 | \$ 1,174 |
| 100.4 | 2051 | Toro Z589 60" 74254 | Mower | | | | | PW Capital | Streets | 2051 | 10 | \$ 21,736 | \$ 9,057 | \$ 14,307 | \$ 1,431 |
| 100.5 | 2061 | Toro Z589 60" 74254 | Mower | | | | | PW Capital | Streets | 2061 | 10 | \$ 26,496 | \$ 11,040 | \$ 17,440 | \$ 1,744 |
| 101 | 1999 | John Deere 460/4500 Tractor | Tractor | 253566 | - | - | - | PW Capital | Streets | - | - | \$ 55,000 | \$ 13,000 | \$ 42,000 | \$ - |
| 101.1 | 2021 | John Deere 460/4500 Tractor | Tractor | | | | | PW Capital | Streets | 2021 | 1 | \$ 55,000 | \$ 13,000 | \$ 42,000 | \$ 42,000 |
| 101.2 | 2031 | John Deere 460/4500 Tractor | Tractor | | | | | PW Capital | Streets | 2031 | 10 | \$ 67,045 | \$ 15,847 | \$ 54,045 | \$ 5,404 |
| 101.3 | 2041 | John Deere 460/4500 Tractor | Tractor | | | | | PW Capital | Streets | 2041 | 10 | \$ 81,727 | \$ 19,317 | \$ 65,880 | \$ 6,588 |
| 101.4 | 2051 | John Deere 460/4500 Tractor | Tractor | | | | | PW Capital | Streets | 2051 | 10 | \$ 99,625 | \$ 23,548 | \$ 80,308 | \$ 8,031 |
| 101.5 | 2061 | John Deere 460/4500 Tractor | Tractor | | | | | PW Capital | Streets | 2061 | 10 | \$ 121,442 | \$ 28,705 | \$ 97,894 | \$ 9,789 |
| 102 | 2020 | Bobcat S300 Skid Steer | S76 | B4CD11787 | - | - | - | PW Capital | Streets | - | - | \$ 36,000 | \$ - | \$ 36,000 | \$ - |
| 102.1 | 2027 | Bobcat S300 Skid Steer | S76 | | | | | PW Capital | Streets | 2027 | 6 | \$ 40,542 | \$ 16,892 | \$ 40,542 | \$ 6,757 |
| 102.2 | 2034 | Bobcat S300 Skid Steer | S76 | | | | | PW Capital | Streets | 2034 | 7 | \$ 46,570 | \$ 19,404 | \$ 29,677 | \$ 4,240 |
| 102.3 | 2041 | Bobcat S300 Skid Steer | S76 | | | | | PW Capital | Streets | 2041 | 7 | \$ 53,494 | \$ 22,289 | \$ 34,090 | \$ 4,870 |
| 102.4 | 2048 | Bobcat S300 Skid Steer | S76 | | | | | PW Capital | Streets | 2048 | 7 | \$ 61,448 | \$ 25,603 | \$ 39,159 | \$ 5,594 |
| 102.5 | 2055 | Bobcat S300 Skid Steer | S76 | | | | | PW Capital | Streets | 2055 | 7 | \$ 70,584 | \$ 29,410 | \$ 44,981 | \$ 6,426 |
| 103 | 2015 | Kubota RCK60P | Mower | 16185 | - | - | - | PW Capital | Streets | - | - | \$ 8,500 | \$ 3,000 | \$ 5,500 | \$ - |
| 103.1 | 2021 | Kubota RCK60P | Mower | | | | | PW Capital | Streets | 2021 | 1 | \$ 8,500 | \$ 3,000 | \$ 5,500 | \$ 5,500 |
| 103.2 | 2031 | Kubota RCK60P | Mower | | | | | PW Capital | Streets | 2031 | 10 | \$ 10,361 | \$ 3,657 | \$ 7,361 | \$ 736 |
| 103.3 | 2041 | Kubota RCK60P | Mower | | | | | PW Capital | Streets | 2041 | 10 | \$ 12,631 | \$ 4,458 | \$ 8,974 | \$ 897 |
| 103.4 | 2051 | Kubota RCK60P | Mower | | | | | PW Capital | Streets | 2051 | 10 | \$ 15,397 | \$ 5,434 | \$ 10,939 | \$ 1,094 |
| 103.5 | 2061 | Kubota RCK60P | Mower | | | | | PW Capital | Streets | 2061 | 10 | \$ 18,768 | \$ 6,624 | \$ 13,334 | \$ 1,333 |
| 104 | 2007 | Caterpillar 930G Wheel Loader | WL | R03117 | - | - | - | PW Capital | Streets | - | - | \$ 225,000 | \$ 50,000 | \$ 175,000 | \$ - |
| 104.1 | 2022 | Caterpillar 930G Wheel Loader | WL | | | | | PW Capital | Streets | 2022 | 1 | \$ 229,500 | \$ 51,000 | \$ 179,500 | \$ 179,500 |
| 104.2 | 2032 | Caterpillar 930G Wheel Loader | WL | | | | | PW Capital | Streets | 2032 | 10 | \$ 279,759 | \$ 62,169 | \$ 228,759 | \$ 22,876 |
| 104.3 | 2042 | Caterpillar 930G Wheel Loader | WL | | | | | PW Capital | Streets | 2042 | 10 | \$ 341,025 | \$ 75,783 | \$ 278,856 | \$ 27,886 |
| 104.4 | 2052 | Caterpillar 930G Wheel Loader | WL | | | | | PW Capital | Streets | 2052 | 10 | \$ 415,707 | \$ 92,379 | \$ 339,924 | \$ 33,992 |
| 104.5 | 2062 | Caterpillar 930G Wheel Loader | WL | | | | | PW Capital | Streets | 2062 | 10 | \$ 506,745 | \$ 112,610 | \$ 414,366 | \$ 41,437 |

Vehicle & Equipment Replacement Chargeback Schedule - Public Works Capital (Street Department)

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|------------|-------------|---|---------|--------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 105 | 2007 | Caterpillar Backhoe 420E | BH | W01344 | - | - | - | PW Capital | Streets | - | - | \$ 150,000 | \$ 35,000 | \$ 115,000 | \$ - |
| 105.1 | 2022 | Caterpillar Backhoe 420E | BH | | | | | PW Capital | Streets | 2022 | 1 | \$ 153,000 | \$ 35,700 | \$ 118,000 | \$ 118,000 |
| 105.2 | 2032 | Caterpillar Backhoe 420E | BH | | | | | PW Capital | Streets | 2032 | 10 | \$ 186,506 | \$ 43,518 | \$ 150,806 | \$ 15,081 |
| 105.3 | 2042 | Caterpillar Backhoe 420E | BH | | | | | PW Capital | Streets | 2042 | 10 | \$ 227,350 | \$ 53,048 | \$ 183,832 | \$ 18,383 |
| 105.4 | 2052 | Caterpillar Backhoe 420E | BH | | | | | PW Capital | Streets | 2052 | 10 | \$ 277,138 | \$ 64,666 | \$ 224,090 | \$ 22,409 |
| 105.5 | 2062 | Caterpillar Backhoe 420E | BH | | | | | PW Capital | Streets | 2062 | 10 | \$ 337,830 | \$ 78,827 | \$ 273,164 | \$ 27,316 |
| 106 | 2015 | Taceuchi T8 Skid Steer | SS | 200801830 | - | - | - | PW Capital | Streets | - | - | \$ 66,000 | \$ 20,000 | \$ 46,000 | \$ - |
| 106.1 | 2025 | Taceuchi T8 Skid Steer | SS | | | | | PW Capital | Streets | 2025 | 4 | \$ 71,441 | \$ 21,649 | \$ 51,441 | \$ 12,860 |
| 106.2 | 2035 | Taceuchi T8 Skid Steer | SS | | | | | PW Capital | Streets | 2035 | 10 | \$ 87,086 | \$ 26,390 | \$ 65,437 | \$ 6,544 |
| 106.3 | 2045 | Taceuchi T8 Skid Steer | SS | | | | | PW Capital | Streets | 2045 | 10 | \$ 106,157 | \$ 32,169 | \$ 79,767 | \$ 7,977 |
| 106.4 | 2055 | Taceuchi T8 Skid Steer | SS | | | | | PW Capital | Streets | 2055 | 10 | \$ 129,405 | \$ 39,214 | \$ 97,236 | \$ 9,724 |
| 106.5 | 2065 | Taceuchi T8 Skid Steer | SS | | | | | PW Capital | Streets | 2065 | 10 | \$ 157,744 | \$ 47,801 | \$ 118,530 | \$ 11,853 |
| 107 | 2013 | Kubota M7040F Utility Tractor w/Loader | Tractor | 21438 | - | - | - | PW Capital | Streets | - | - | \$ 65,000 | \$ 15,000 | \$ 50,000 | \$ - |
| 107.1 | 2028 | Kubota M7040F Utility Tractor w/Loader | Tractor | | | | | PW Capital | Streets | 2028 | 7 | \$ 74,665 | \$ 17,230 | \$ 59,665 | \$ 8,524 |
| 107.2 | 2038 | Kubota M7040F Utility Tractor w/Loader | Tractor | | | | | PW Capital | Streets | 2038 | 10 | \$ 91,016 | \$ 21,004 | \$ 73,785 | \$ 7,379 |
| 107.3 | 2048 | Kubota M7040F Utility Tractor w/Loader | Tractor | | | | | PW Capital | Streets | 2048 | 10 | \$ 110,948 | \$ 25,603 | \$ 89,944 | \$ 8,994 |
| 107.4 | 2058 | Kubota M7040F Utility Tractor w/Loader | Tractor | | | | | PW Capital | Streets | 2058 | 10 | \$ 135,245 | \$ 31,210 | \$ 109,641 | \$ 10,964 |
| 107.5 | 2068 | Kubota M7040F Utility Tractor w/Loader | Tractor | | | | | PW Capital | Streets | 2068 | 10 | \$ 164,862 | \$ 38,045 | \$ 133,652 | \$ 13,365 |
| 108 | 2013 | Bushwacker ST120 Pull Behind Mower | Mower | 13ST120-1320-20001 | - | - | - | PW Capital | Streets | - | - | \$ 17,000 | \$ 4,500 | \$ 12,500 | \$ - |
| 108.1 | 2028 | Bushwacker ST120 Pull Behind Mower | Mower | | | | | PW Capital | Streets | 2028 | 7 | \$ 19,528 | \$ 5,169 | \$ 15,028 | \$ 2,147 |
| 108.2 | 2038 | Bushwacker ST120 Pull Behind Mower | Mower | | | | | PW Capital | Streets | 2038 | 10 | \$ 23,804 | \$ 6,301 | \$ 18,635 | \$ 1,864 |
| 108.3 | 2048 | Bushwacker ST120 Pull Behind Mower | Mower | | | | | PW Capital | Streets | 2048 | 10 | \$ 29,017 | \$ 7,681 | \$ 22,716 | \$ 2,272 |
| 108.4 | 2058 | Bushwacker ST120 Pull Behind Mower | Mower | | | | | PW Capital | Streets | 2058 | 10 | \$ 35,372 | \$ 9,363 | \$ 27,691 | \$ 2,769 |
| 108.5 | 2068 | Bushwacker ST120 Pull Behind Mower | Mower | | | | | PW Capital | Streets | 2068 | 10 | \$ 43,118 | \$ 11,414 | \$ 33,755 | \$ 3,375 |
| 109 | 2004 | Tarco Leaf Vacuum - M02-4-04 | Mower | XX-8174 | - | - | - | PW Capital | Streets | - | - | \$ - | \$ 10,000 | \$ - | \$ - |
| 109.1 | 2022 | Hook Lift System | Mower | | | | | PW Capital | Streets | 2022 | 2 | \$ 575,000 | \$ 10,404 | \$ 565,000 | \$ 282,500 |
| 109.2 | 2032 | Hook Lift System | Mower | | | | | PW Capital | Streets | 2032 | 10 | \$ 700,922 | \$ 150,000 | \$ 690,518 | \$ 69,052 |
| 109.3 | 2042 | Hook Lift System | Mower | | | | | PW Capital | Streets | 2042 | 10 | \$ 854,420 | \$ 182,849 | \$ 704,420 | \$ 70,442 |
| 109.4 | 2052 | Hook Lift System | Mower | | | | | PW Capital | Streets | 2052 | 10 | \$ 1,041,533 | \$ 222,892 | \$ 858,684 | \$ 85,868 |
| 109.5 | 2062 | Hook Lift System | Mower | | | | | PW Capital | Streets | 2062 | 10 | \$ 1,269,623 | \$ 271,704 | \$ 1,046,731 | \$ 104,673 |

Vehicle Replacement Chargeback Schedule - Water Department

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|-----------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 8 | 2003 | Ford F350 | Pick-up | 1FTSF31SX3EA32518 | M139290 | 47 | 94,960 | Water | Water Ops | - | - | \$ 38,000 | \$ 4,000 | \$ 34,000 | \$ - |
| 8.1 | 2022 | Ford F 250 with plow | Pick-up | | | | | Water | Water Ops | 2022 | 1 | \$ 38,000 | \$ 4,000 | \$ 34,000 | \$ 34,000 |
| 8.2 | 2029 | Ford F 250 with plow | Pick-up | | | | | Water | Water Ops | 2029 | 7 | \$ 43,650 | \$ 4,595 | \$ 39,055 | \$ 5,664 |
| 8.3 | 2036 | Ford F 250 with plow | Pick-up | | | | | Water | Water Ops | 2036 | 7 | \$ 50,140 | \$ 5,278 | \$ 44,862 | \$ 6,506 |
| 8.4 | 2043 | Ford F 250 with plow | Pick-up | | | | | Water | Water Ops | 2043 | 7 | \$ 57,595 | \$ 6,063 | \$ 51,532 | \$ 7,474 |
| 8.5 | 2050 | Ford F 250 with plow | Pick-up | | | | | Water | Water Ops | 2050 | 7 | \$ 66,159 | \$ 6,964 | \$ 59,195 | \$ 8,585 |
| 24 | 2007 | Ford F250 | Pick-up | 1FTNF215X7EA47544 | M160752 | 45 | 91,849 | Water | Water Ops | - | - | \$ 55,000 | \$ 4,000 | \$ 51,000 | \$ - |
| 24.1 | 2022 | One Ton Utility Truck | Pick-up | | | | | Water | Water Ops | 2022 | 1 | \$ 56,100 | \$ 4,080 | \$ 52,100 | \$ 52,100 |
| 24.2 | 2029 | One Ton Utility Truck | Pick-up | | | | | Water | Water Ops | 2029 | 7 | \$ 64,441 | \$ 4,687 | \$ 59,754 | \$ 8,623 |
| 24.3 | 2036 | One Ton Utility Truck | Pick-up | | | | | Water | Water Ops | 2036 | 7 | \$ 74,023 | \$ 5,383 | \$ 68,640 | \$ 9,905 |
| 24.4 | 2043 | One Ton Utility Truck | Pick-up | | | | | Water | Water Ops | 2043 | 7 | \$ 85,029 | \$ 6,184 | \$ 78,845 | \$ 11,378 |
| 24.5 | 2050 | One Ton Utility Truck | Pick-up | | | | | Water | Water Ops | 2050 | 7 | \$ 97,671 | \$ 7,103 | \$ 90,568 | \$ 13,070 |
| 5 | 2008 | Ford F150 4x4 P/U | Pick-up | 1FTRF14W98KD16085 | M168863 | 43 | 108,695 | Water | Water Ops | - | - | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ - |
| 5.1 | 2023 | Ford F150 2W/D | Pick-up | | | | | Water | Water Ops | 2023 | 2 | \$ 31,212 | \$ 3,121 | \$ 28,212 | \$ 14,106 |
| 5.2 | 2030 | Ford F150 2W/D | Pick-up | | | | | Water | Water Ops | 2030 | 7 | \$ 35,853 | \$ 3,585 | \$ 32,332 | \$ 4,676 |
| 5.3 | 2037 | Ford F150 2W/D | Pick-up | | | | | Water | Water Ops | 2037 | 7 | \$ 41,184 | \$ 4,118 | \$ 37,598 | \$ 5,371 |
| 5.4 | 2044 | Ford F150 2W/D | Pick-up | | | | | Water | Water Ops | 2044 | 7 | \$ 47,307 | \$ 4,731 | \$ 43,189 | \$ 6,170 |
| 5.5 | 2051 | Ford F150 2W/D | Pick-up | | | | | Water | Water Ops | 2051 | 7 | \$ 54,341 | \$ 5,434 | \$ 49,610 | \$ 7,087 |
| 12 | 2018 | Ford F150 Super Crew | Pick-up | 4ZEPE2224F1086728 | M28135 | 86 | 20,073 | Water | Water Ops | - | - | \$ 35,000 | \$ 3,000 | \$ 32,000 | \$ - |
| 12.1 | 2026 | Ford F150 Super Crew | Pick-up | | | | | Water | Water Ops | 2026 | 5 | \$ 38,643 | \$ 3,312 | \$ 35,643 | \$ 7,129 |
| 12.2 | 2033 | Ford F150 Super Crew | Pick-up | | | | | Water | Water Ops | 2033 | 7 | \$ 44,388 | \$ 3,805 | \$ 41,076 | \$ 5,868 |
| 12.3 | 2040 | Ford F150 Super Crew | Pick-up | | | | | Water | Water Ops | 2040 | 7 | \$ 50,988 | \$ 4,370 | \$ 47,184 | \$ 6,741 |
| 12.4 | 2047 | Ford F150 Super Crew | Pick-up | | | | | Water | Water Ops | 2047 | 7 | \$ 58,570 | \$ 5,020 | \$ 54,199 | \$ 7,743 |
| 12.5 | 2054 | Ford F150 Super Crew | Pick-up | | | | | Water | Water Ops | 2054 | 7 | \$ 67,278 | \$ 5,767 | \$ 62,258 | \$ 8,894 |
| 4 | 2008 | Ford F350 | Pick-up | 1FDWF37Y08ED57176 | M168872 | 49 | 81,401 | PW Capital | Streets | - | 0 | \$ 65,000 | \$ 5,500 | \$ 59,500 | \$ - |
| 4.1 | 2023 | One Ton Dump Truck | Dump | | | | | PW Capital | Streets | 2023 | 2 | \$ 67,626 | \$ 5,722 | \$ 62,126 | \$ 31,063 |
| 4.2 | 2030 | One Ton Dump Truck | Dump | | | | | PW Capital | Streets | 2030 | 7 | \$ 77,681 | \$ 6,573 | \$ 71,959 | \$ 10,280 |
| 4.3 | 2037 | One Ton Dump Truck | Dump | | | | | PW Capital | Streets | 2037 | 7 | \$ 89,231 | \$ 7,550 | \$ 82,658 | \$ 11,808 |
| 4.4 | 2044 | One Ton Dump Truck | Dump | | | | | PW Capital | Streets | 2044 | 7 | \$ 102,498 | \$ 8,673 | \$ 94,948 | \$ 13,564 |
| 4.5 | 2051 | One Ton Dump Truck | Dump | | | | | PW Capital | Streets | 2051 | 7 | \$ 117,739 | \$ 9,962 | \$ 109,066 | \$ 15,581 |
| 1 | 2021 | Ford F350 Utility | Pick-up | 1FDRF3862MED05707 | M228757 | 86 | 2,713 | Water | Water Ops | - | - | \$ 35,000 | \$ 3,000 | \$ 32,000 | \$ - |
| 1.1 | 2028 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2028 | 7 | \$ 40,204 | \$ 3,446 | \$ 37,204 | \$ 5,315 |
| 1.2 | 2035 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2035 | 7 | \$ 46,182 | \$ 3,958 | \$ 42,736 | \$ 6,105 |
| 1.3 | 2042 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2042 | 7 | \$ 53,048 | \$ 4,547 | \$ 49,090 | \$ 7,013 |
| 1.4 | 2049 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2049 | 7 | \$ 60,936 | \$ 5,223 | \$ 56,389 | \$ 8,056 |
| 1.5 | 2056 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2056 | 7 | \$ 69,996 | \$ 6,000 | \$ 64,773 | \$ 9,253 |
| 7 | 2021 | Ford F350 Utility | Pick-up | 1FD8F2B66MED05706 | M137295 | 86 | 5,575 | Water | Water Ops | - | - | \$ 35,000 | \$ 3,000 | \$ 32,000 | \$ - |
| 7.1 | 2028 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2028 | 7 | \$ 40,204 | \$ 3,446 | \$ 37,204 | \$ 5,315 |
| 7.2 | 2035 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2035 | 7 | \$ 46,182 | \$ 3,958 | \$ 42,736 | \$ 6,105 |
| 7.3 | 2042 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2042 | 7 | \$ 53,048 | \$ 4,547 | \$ 49,090 | \$ 7,013 |
| 7.4 | 2049 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2049 | 7 | \$ 60,936 | \$ 5,223 | \$ 56,389 | \$ 8,056 |
| 7.5 | 2056 | Ford F350 Utility | Pick-up | | | | | Water | Water Ops | 2056 | 7 | \$ 69,996 | \$ 6,000 | \$ 64,773 | \$ 9,253 |

Vehicle Replacement Chargeback Schedule - Water Department

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------------|------|--|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| <u>Trailers</u> | | | | | | | | | | | | | | | |
| TBD | 2003 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer | 16HGB20243H105515 | M992897 | 51 | - | Water | Water Ops | 2021 | - | \$ - | \$ - | \$ - | \$ - |
| TBD | 2036 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer | | | | | Water | Water Ops | 2036 | 15 | \$ 10,094 | \$ 1,346 | \$ 10,094 | \$ 673 |
| TBD | 2051 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer | | | | | Water | Water Ops | 2051 | 15 | \$ 13,585 | \$ 1,811 | \$ 12,239 | \$ 816 |
| TBD | 2066 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer | | | | | Water | Water Ops | 2066 | 15 | \$ 18,284 | \$ 2,438 | \$ 16,473 | \$ 1,098 |
| TBD | 2081 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer | | | | | Water | Water Ops | 2081 | 15 | \$ 24,608 | \$ 3,281 | \$ 22,170 | \$ 1,478 |
| TBD | 2096 | Haulmark Trailer - Enclosed (TH85 / 20WT3) | Trailer | | | | | Water | Water Ops | 2096 | 15 | \$ 33,119 | \$ 4,416 | \$ 29,838 | \$ 1,989 |
| TBD | 2015 | Load Rite Trailer PE0222072-15146 | Trailer | 4ZEPE2224F1086728 | pending | 86 | - | Water | Water Ops | - | - | \$ 7,500 | \$ 500 | \$ 7,000 | \$ - |
| TBD | 2026 | Load Rite Trailer PE0222072-15146 | Trailer | | | | | Water | Water Ops | 2026 | 5 | \$ 8,281 | \$ 552 | \$ 7,781 | \$ 1,556 |
| TBD | 2041 | Load Rite Trailer PE0222072-15146 | Trailer | | | | | Water | Water Ops | 2041 | 15 | \$ 11,145 | \$ 743 | \$ 10,593 | \$ 706 |
| TBD | 2056 | Load Rite Trailer PE0222072-15146 | Trailer | | | | | Water | Water Ops | 2056 | 15 | \$ 14,999 | \$ 1,000 | \$ 14,256 | \$ 950 |
| TBD | 2071 | Load Rite Trailer PE0222072-15146 | Trailer | | | | | Water | Water Ops | 2071 | 15 | \$ 20,187 | \$ 1,346 | \$ 19,187 | \$ 1,279 |
| TBD | 2086 | Load Rite Trailer PE0222072-15146 | Trailer | | | | | Water | Water Ops | 2086 | 15 | \$ 27,169 | \$ 1,811 | \$ 25,823 | \$ 1,722 |

Vehicle Replacement Chargeback Schedule - Sewer Department

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|---------------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 20 | 2005 | Ford F350 | Utility | 1FDWF37Y25EC37004 | M149884 | 68 | 66,299 | Sewer | Sewer Ops | - | - | \$ 75,000 | \$ 5,500 | \$ 69,500 | \$ - |
| 20.1 | 2023 | Utility Truck with crane & plow | Utility | | | | | Sewer | Sewer Ops | 2023 | 2 | \$ 78,030 | \$ 5,722 | \$ 72,530 | \$ 36,265 |
| 20.2 | 2030 | Utility Truck with crane & plow | Utility | | | | | Sewer | Sewer Ops | 2030 | 7 | \$ 89,632 | \$ 6,573 | \$ 83,910 | \$ 11,987 |
| 20.3 | 2037 | Utility Truck with crane & plow | Utility | | | | | Sewer | Sewer Ops | 2037 | 7 | \$ 102,959 | \$ 7,550 | \$ 96,386 | \$ 13,769 |
| 20.4 | 2044 | Utility Truck with crane & plow | Utility | | | | | Sewer | Sewer Ops | 2044 | 7 | \$ 118,267 | \$ 8,673 | \$ 110,717 | \$ 15,817 |
| 20.5 | 2051 | Utility Truck with crane & plow | Utility | | | | | Sewer | Sewer Ops | 2051 | 7 | \$ 135,852 | \$ 9,962 | \$ 127,179 | \$ 18,168 |
| 2 | 2015 | Peterbilt Vac Con | Vac Con | 2NP3LJOX8FM266717 | M200121 | 84 | 13,284 | Sewer | Sewer Ops | - | 0 | \$ 450,000 | \$ 50,000 | \$ 400,000 | \$ - |
| 2.1 | 2026 | Peterbilt Vac Con | Vac Con | | | | | Sewer | Sewer Ops | 2026 | 5 | \$ 496,836 | \$ 55,204 | \$ 446,836 | \$ 89,367 |
| 2.2 | 2036 | Peterbilt Vac Con | Vac Con | | | | | Sewer | Sewer Ops | 2036 | 10 | \$ 605,641 | \$ 67,293 | \$ 550,437 | \$ 55,044 |
| 2.3 | 2046 | Peterbilt Vac Con | Vac Con | | | | | Sewer | Sewer Ops | 2046 | 10 | \$ 738,273 | \$ 82,030 | \$ 670,979 | \$ 67,098 |
| 2.4 | 2056 | Peterbilt Vac Con | Vac Con | | | | | Sewer | Sewer Ops | 2056 | 10 | \$ 899,950 | \$ 99,994 | \$ 817,920 | \$ 81,792 |
| 2.5 | 2066 | Peterbilt Vac Con | Vac Con | | | | | Sewer | Sewer Ops | 2066 | 10 | \$ 1,097,034 | \$ 121,893 | \$ 997,040 | \$ 99,704 |
| 15 | 2017 | Ford F150 | Pick-up | 1FTEW1CF8HFA76567 | M211311 | 98 | 41,551 | Water | Water Ops | - | - | \$ 35,000 | \$ 3,000 | \$ 32,000 | \$ - |
| 15.1 | 2028 | Ford F150 | Pick-up | | | | | Water | Water Ops | 2028 | 7 | \$ 40,204 | \$ 3,446 | \$ 37,204 | \$ 5,315 |
| 15.2 | 2035 | Ford F150 | Pick-up | | | | | Water | Water Ops | 2035 | 7 | \$ 46,182 | \$ 3,958 | \$ 42,736 | \$ 6,105 |
| 15.3 | 2042 | Ford F150 | Pick-up | | | | | Water | Water Ops | 2042 | 7 | \$ 53,048 | \$ 4,547 | \$ 49,090 | \$ 7,013 |
| 15.4 | 2049 | Ford F150 | Pick-up | | | | | Water | Water Ops | 2049 | 7 | \$ 60,936 | \$ 5,223 | \$ 56,389 | \$ 8,056 |
| 15.5 | 2056 | Ford F150 | Pick-up | | | | | Water | Water Ops | 2056 | 7 | \$ 69,996 | \$ 6,000 | \$ 64,773 | \$ 9,253 |

Vehicle & Equipment Replacement Chargeback Schedule - Parks Department

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|--------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 1 | 2003 | Ford F150 | Utility | 2FTRF17273CA61524 | M143521 | 33 | 50,960 | Park & Rec | Parks | - | - | \$ 34,000 | \$ 1,000 | \$ 33,000 | \$ - |
| 1.1 | 2022 | Ford F250 | Utility | | | | | Park & Rec | Parks | 2022 | 1 | \$ 35,000 | \$ 1,000 | \$ 34,000 | \$ 34,000 |
| 1.2 | 2029 | Ford F250 | Utility | | | | | Park & Rec | Parks | 2029 | 7 | \$ 40,204 | \$ 1,149 | \$ 39,204 | \$ 5,601 |
| 1.3 | 2036 | Ford F250 | Utility | | | | | Park & Rec | Parks | 2036 | 7 | \$ 46,182 | \$ 1,319 | \$ 45,033 | \$ 6,433 |
| 1.4 | 2043 | Ford F250 | Utility | | | | | Park & Rec | Parks | 2043 | 7 | \$ 53,048 | \$ 1,516 | \$ 51,729 | \$ 7,390 |
| 1.5 | 2050 | Ford F250 | Utility | | | | | Park & Rec | Parks | 2050 | 7 | \$ 60,936 | \$ 1,741 | \$ 59,420 | \$ 8,489 |
| 2 | 2019 | Ford F450 | Utility | 1FDOX4HY7KEG09696 | M201911 | | 5,421 | Park & Rec | Parks | - | - | \$ 40,000 | \$ 1,000 | \$ 39,000 | \$ - |
| 2.1 | 2028 | Ford F450 | Utility | | | | | Park & Rec | Parks | 2028 | 7 | \$ 45,947 | \$ 1,149 | \$ 44,947 | \$ 6,421 |
| 2.2 | 2035 | Ford F450 | Utility | | | | | Park & Rec | Parks | 2035 | 7 | \$ 52,779 | \$ 1,319 | \$ 51,630 | \$ 7,376 |
| 2.3 | 2042 | Ford F450 | Utility | | | | | Park & Rec | Parks | 2042 | 7 | \$ 60,627 | \$ 1,516 | \$ 59,307 | \$ 8,472 |
| 2.4 | 2049 | Ford F450 | Utility | | | | | Park & Rec | Parks | 2049 | 7 | \$ 69,641 | \$ 1,741 | \$ 68,125 | \$ 9,732 |
| 2.5 | 2056 | Ford F450 | Utility | | | | | Park & Rec | Parks | 2056 | 7 | \$ 79,996 | \$ 2,000 | \$ 78,255 | \$ 11,179 |
| 3 | 2008 | Ford F350 | Pick-up | 1FTWF31548EA08413 | M160637 | 31 | 74,708 | Park & Rec | Parks | - | - | \$ 30,000 | \$ 2,000 | \$ 28,000 | \$ - |
| 3.1 | 2022 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2022 | 1 | \$ 30,000 | \$ 2,000 | \$ 28,000 | \$ 28,000 |
| 3.2 | 2029 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2029 | 7 | \$ 34,461 | \$ 2,297 | \$ 32,461 | \$ 4,637 |
| 3.3 | 2036 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2036 | 7 | \$ 39,584 | \$ 2,639 | \$ 37,287 | \$ 5,327 |
| 3.4 | 2043 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2043 | 7 | \$ 45,470 | \$ 3,031 | \$ 42,831 | \$ 6,119 |
| 3.5 | 2050 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2050 | 7 | \$ 52,231 | \$ 3,482 | \$ 49,199 | \$ 7,028 |
| 6 | 2004 | Ford F150 | Pick-up | 2FTRF17224CA79916 | M144398 | 24 | 34,322 | Park & Rec | Parks | - | - | \$ 25,000 | \$ 500 | \$ 24,500 | \$ - |
| 6.1 | 2023 | Ford F150 | Pick-up | | | | | Park & Rec | Parks | 2023 | 2 | \$ 25,000 | \$ 500 | \$ 24,500 | \$ 12,250 |
| 6.2 | 2030 | Ford F150 | Pick-up | | | | | Park & Rec | Parks | 2030 | 7 | \$ 28,717 | \$ 574 | \$ 28,217 | \$ 4,031 |
| 6.3 | 2037 | Ford F150 | Pick-up | | | | | Park & Rec | Parks | 2037 | 7 | \$ 32,987 | \$ 660 | \$ 32,413 | \$ 4,630 |
| 6.4 | 2044 | Ford F150 | Pick-up | | | | | Park & Rec | Parks | 2044 | 7 | \$ 37,892 | \$ 758 | \$ 37,232 | \$ 5,319 |
| 6.5 | 2051 | Ford F150 | Pick-up | | | | | Park & Rec | Parks | 2051 | 7 | \$ 43,526 | \$ 871 | \$ 42,768 | \$ 6,110 |
| 7 | 2004 | Ford F350 Flatbed | Pick-up | 1FDWF36Y95EC37003 | M149885 | 26 | 42,661 | Park & Rec | Parks | - | - | \$ 35,000 | \$ 500 | \$ 34,500 | \$ - |
| 7.1 | 2022 | Ford F250 | Pick-up | | | | | Park & Rec | Parks | 2022 | 1 | \$ 35,000 | \$ 510 | \$ 34,500 | \$ 34,500 |
| 7.2 | 2029 | Ford F250 | Pick-up | | | | | Park & Rec | Parks | 2029 | 7 | \$ 40,204 | \$ 586 | \$ 39,694 | \$ 5,671 |
| 7.3 | 2036 | Ford F250 | Pick-up | | | | | Park & Rec | Parks | 2036 | 7 | \$ 46,182 | \$ 673 | \$ 45,596 | \$ 6,514 |
| 7.4 | 2043 | Ford F250 | Pick-up | | | | | Park & Rec | Parks | 2043 | 7 | \$ 53,048 | \$ 773 | \$ 52,375 | \$ 7,482 |
| 7.5 | 2050 | Ford F250 | Pick-up | | | | | Park & Rec | Parks | 2050 | 7 | \$ 60,936 | \$ 888 | \$ 60,163 | \$ 8,595 |

Vehicle & Equipment Replacement Chargeback Schedule - Parks Department

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|-------------------------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 8 | 2006 | Ford F350 | Dump | 1FDWF37Y57EA13941 | M160502 | 27 | 43,567 | Park & Rec | Parks | - | - | \$ 60,000 | \$ 3,000 | \$ 57,000 | - |
| 8.1 | 2022 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2022 | 1 | \$ 60,000 | \$ 3,000 | \$ 57,000 | 57,000 |
| 8.2 | 2029 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2029 | 7 | \$ 68,921 | \$ 3,446 | \$ 65,921 | 9,417 |
| 8.3 | 2036 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2036 | 7 | \$ 79,169 | \$ 3,958 | \$ 75,723 | 10,818 |
| 8.4 | 2043 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2043 | 7 | \$ 90,940 | \$ 4,547 | \$ 86,982 | 12,426 |
| 8.5 | 2050 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2050 | 7 | \$ 104,461 | \$ 5,223 | \$ 99,914 | 14,273 |
| 9 | 2006 | Ford F350 | Pick-up | 1FTWF31528EA08412 | M160639 | 29 | 57,593 | Park & Rec | Parks | - | - | \$ 33,000 | \$ 1,000 | \$ 32,000 | - |
| 9.1 | 2025 | Ford F450 | Pick-up | | | | | Park & Rec | Parks | 2025 | 4 | \$ 35,720 | \$ 1,082 | \$ 34,720 | 8,680 |
| 9.2 | 2032 | Ford F450 | Pick-up | | | | | Park & Rec | Parks | 2032 | 7 | \$ 41,031 | \$ 1,243 | \$ 39,949 | 5,707 |
| 9.3 | 2039 | Ford F450 | Pick-up | | | | | Park & Rec | Parks | 2039 | 7 | \$ 47,132 | \$ 1,428 | \$ 45,889 | 6,556 |
| 9.4 | 2046 | Ford F450 | Pick-up | | | | | Park & Rec | Parks | 2046 | 7 | \$ 54,140 | \$ 1,641 | \$ 52,712 | 7,530 |
| 9.5 | 2053 | Ford F450 | Pick-up | | | | | Park & Rec | Parks | 2053 | 7 | \$ 62,190 | \$ 1,885 | \$ 60,549 | 8,650 |
| 10 | 2008 | Ford F350 | Pick-up | 1FTWF31568EA08414 | M160638 | 30 | 54,339 | Park & Rec | Parks | - | - | \$ 33,000 | \$ 1,000 | \$ 32,000 | - |
| 10.1 | 2025 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2025 | 4 | \$ 35,720 | \$ 1,082 | \$ 34,720 | 8,680 |
| 10.2 | 2032 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2032 | 7 | \$ 41,031 | \$ 1,243 | \$ 39,949 | 5,707 |
| 10.3 | 2039 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2039 | 7 | \$ 47,132 | \$ 1,428 | \$ 45,889 | 6,556 |
| 10.4 | 2046 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2046 | 7 | \$ 54,140 | \$ 1,641 | \$ 52,712 | 7,530 |
| 10.5 | 2053 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2053 | 7 | \$ 62,190 | \$ 1,885 | \$ 60,549 | 8,650 |
| 11 | 2008 | Ford F350 | Pick-up | 1FTWF31528ED44867 | M168864 | 34 | 45,899 | Park & Rec | Parks | - | - | \$ 33,000 | \$ 1,000 | \$ 32,000 | - |
| 11.1 | 2025 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2025 | 4 | \$ 35,720 | \$ 1,082 | \$ 34,720 | 8,680 |
| 11.2 | 2032 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2032 | 7 | \$ 41,031 | \$ 1,243 | \$ 39,949 | 5,707 |
| 11.3 | 2039 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2039 | 7 | \$ 47,132 | \$ 1,428 | \$ 45,889 | 6,556 |
| 11.4 | 2046 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2046 | 7 | \$ 54,140 | \$ 1,641 | \$ 52,712 | 7,530 |
| 11.5 | 2053 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2053 | 7 | \$ 62,190 | \$ 1,885 | \$ 60,549 | 8,650 |
| 12 | 2015 | Ford F350 | Dump | 1FDRF3G68FED09773 | M204398 | 78 | 9,049 | Park & Rec | Parks | - | - | \$ 55,000 | \$ 7,000 | \$ 48,000 | - |
| 12.1 | 2026 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2026 | 5 | \$ 60,724 | \$ 7,729 | \$ 53,724 | 10,745 |
| 12.2 | 2033 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2033 | 7 | \$ 69,753 | \$ 8,878 | \$ 62,025 | 8,861 |
| 12.3 | 2040 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2040 | 7 | \$ 80,125 | \$ 10,198 | \$ 71,247 | 10,178 |
| 12.4 | 2047 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2047 | 7 | \$ 92,038 | \$ 11,714 | \$ 81,840 | 11,691 |
| 12.5 | 2054 | Ford F450 | Dump | | | | | Park & Rec | Parks | 2054 | 7 | \$ 105,723 | \$ 13,456 | \$ 94,009 | 13,430 |
| 13 | 2016 | Ford Transit Van | Van | 1FTYE1ZM4GKA79591 | M207782 | 87 | 12,477 | Park & Rec | Parks | - | - | \$ 30,000 | \$ 3,000 | \$ 27,000 | - |
| 13.1 | 2027 | Ford Transit Van | Van | | | | | Park & Rec | Parks | 2027 | 6 | \$ 33,785 | \$ 3,378 | \$ 30,785 | 5,131 |
| 13.2 | 2037 | Ford Transit Van | Van | | | | | Park & Rec | Parks | 2037 | 10 | \$ 41,184 | \$ 4,118 | \$ 37,805 | 3,781 |
| 13.3 | 2047 | Ford Transit Van | Van | | | | | Park & Rec | Parks | 2047 | 10 | \$ 50,203 | \$ 5,020 | \$ 46,084 | 4,608 |
| 13.4 | 2057 | Ford Transit Van | Van | | | | | Park & Rec | Parks | 2057 | 10 | \$ 61,197 | \$ 6,120 | \$ 56,176 | 5,618 |
| 13.5 | 2067 | Ford Transit Van | Van | | | | | Park & Rec | Parks | 2067 | 10 | \$ 74,598 | \$ 7,460 | \$ 68,479 | 6,848 |
| 14 | 2019 | Ford F350 | Pick-up | 1FDRF3B63KEG51813 | M222533 | 112 | 8,228 | Park & Rec | Parks | - | - | \$ 34,000 | \$ 7,000 | \$ 27,000 | - |
| 14.1 | 2027 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2027 | 6 | \$ 38,290 | \$ 7,883 | \$ 31,290 | 5,215 |
| 14.2 | 2034 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2034 | 7 | \$ 43,983 | \$ 9,055 | \$ 36,099 | 5,157 |
| 14.3 | 2041 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2041 | 7 | \$ 50,522 | \$ 10,402 | \$ 41,467 | 5,924 |
| 14.4 | 2048 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2048 | 7 | \$ 58,034 | \$ 11,948 | \$ 47,633 | 6,805 |
| 14.5 | 2055 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2055 | 7 | \$ 66,663 | \$ 13,725 | \$ 54,715 | 7,816 |
| 15 | 2019 | Ford F350 | Pick-up | 1FDRF3B65KEG51814 | M222534 | 113 | 8,695 | Park & Rec | Parks | - | - | \$ 34,000 | \$ 7,000 | \$ 27,000 | - |
| 15.1 | 2027 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2027 | 6 | \$ 38,290 | \$ 7,883 | \$ 31,290 | 5,215 |
| 15.2 | 2034 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2034 | 7 | \$ 43,983 | \$ 9,055 | \$ 36,099 | 5,157 |
| 15.3 | 2041 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2041 | 7 | \$ 50,522 | \$ 10,402 | \$ 41,467 | 5,924 |
| 15.4 | 2048 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2048 | 7 | \$ 58,034 | \$ 11,948 | \$ 47,633 | 6,805 |
| 15.5 | 2055 | Pickup Utility | Pick-up | | | | | Park & Rec | Parks | 2055 | 7 | \$ 66,663 | \$ 13,725 | \$ 54,715 | 7,816 |

Vehicle & Equipment Replacement Chargeback Schedule - Parks Department

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|------|-----------|---------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 16 | 2008 | Ford F350 | Pick-up | 1FTWF31568EA08414 | M160638 | | 56,120 | Park & Rec | Parks | - | - | \$ 34,000 | \$ 1,000 | \$ 33,000 | \$ - |
| 16.1 | 2022 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2022 | 1 | \$ 34,000 | \$ 1,000 | \$ 33,000 | \$ 33,000 |
| 16.2 | 2029 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2029 | 7 | \$ 39,055 | \$ 1,149 | \$ 38,055 | \$ 5,436 |
| 16.3 | 2036 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2036 | 7 | \$ 44,862 | \$ 1,319 | \$ 43,714 | \$ 6,245 |
| 16.4 | 2043 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2043 | 7 | \$ 51,533 | \$ 1,516 | \$ 50,213 | \$ 7,173 |
| 16.5 | 2050 | Ford F350 | Pick-up | | | | | Park & Rec | Parks | 2050 | 7 | \$ 59,195 | \$ 1,741 | \$ 57,679 | \$ 8,240 |

Vehicle & Equipment Replacement Chargeback Schedule - Parks Department

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|------------------|-------------|--------------------------------|-------|-------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| Equipment | | | | | | | | | | | | | | | |
| 100 | 2008 | Toro Wing Mower 400D | Mower | - | - | - | - | Park & Rec | Parks | - | - | \$ 58,000 | \$ 1,000 | \$ 57,000 | \$ - |
| 100.1 | 2022 | Ford F450 Dump | Mower | | | | | Park & Rec | Parks | 2022 | 1 | \$ 50,000 | \$ 2,000 | \$ 49,000 | \$ 49,000 |
| 100.2 | 2032 | Ford F450 Dump | Mower | | | | | Park & Rec | Parks | 2032 | 10 | \$ 60,950 | \$ 2,438 | \$ 58,950 | \$ 5,895 |
| 100.3 | 2042 | Ford F450 Dump | Mower | | | | | Park & Rec | Parks | 2042 | 10 | \$ 74,297 | \$ 2,972 | \$ 71,859 | \$ 7,186 |
| 100.4 | 2052 | Ford F450 Dump | Mower | | | | | Park & Rec | Parks | 2052 | 10 | \$ 90,568 | \$ 3,623 | \$ 87,596 | \$ 8,760 |
| 100.5 | 2062 | Ford F450 Dump | Mower | | | | | Park & Rec | Parks | 2062 | 10 | \$ 110,402 | \$ 4,416 | \$ 106,779 | \$ 10,678 |
| 101 | 2017 | Toro Wing Mower GM 4000 | Mower | - | - | - | - | Park & Rec | Parks | - | - | \$ 62,000 | \$ 1,000 | \$ 61,000 | \$ - |
| 101.1 | 2027 | Toro Wing Mower GM 4000 | Mower | | | | | Park & Rec | Parks | 2027 | 6 | \$ 69,822 | \$ 1,126 | \$ 68,822 | \$ 11,470 |
| 101.2 | 2037 | Toro Wing Mower GM 4000 | Mower | | | | | Park & Rec | Parks | 2037 | 10 | \$ 85,113 | \$ 1,373 | \$ 83,987 | \$ 8,399 |
| 101.3 | 2047 | Toro Wing Mower GM 4000 | Mower | | | | | Park & Rec | Parks | 2047 | 10 | \$ 103,752 | \$ 1,673 | \$ 102,379 | \$ 10,238 |
| 101.4 | 2057 | Toro Wing Mower GM 4000 | Mower | | | | | Park & Rec | Parks | 2057 | 10 | \$ 126,473 | \$ 2,040 | \$ 124,800 | \$ 12,480 |
| 101.5 | 2067 | Toro Wing Mower GM 4000 | Mower | | | | | Park & Rec | Parks | 2067 | 10 | \$ 154,170 | \$ 2,487 | \$ 152,130 | \$ 15,213 |

Vehicle Replacement Chargeback Schedule - Recreation Department

| Vehicle # | Year | Model | Type | VIN # | License Plate | # in Title Book | Mileage | Department | User Group | Fiscal Year Replacement | Years to Replacement | Estimated Replacement Cost | Estimated Trade-In Value | Estimated Replacement Cost - Net | Annual Chargeback |
|-----------|-------------|----------------------------|------|-------------------|---------------|-----------------|---------|------------|------------|-------------------------|----------------------|----------------------------|--------------------------|----------------------------------|-------------------|
| 1 | 2006 | Dodge Grand Caravan | Van | 1D46P24E66B731334 | M160824 | 22 | 44,971 | Park & Rec | Recreation | - | - | \$ 28,000 | \$ 500 | \$ 27,500 | \$ - |
| 1.1 | 2023 | Dodge Grand Caravan | Van | | | | | Park & Rec | Recreation | 2023 | 1 | \$ 28,000 | \$ 500 | \$ 27,500 | \$ 27,500 |
| 1.2 | 2033 | Dodge Grand Caravan | Van | | | | | Park & Rec | Recreation | 2033 | 10 | \$ 34,132 | \$ 609 | \$ 33,632 | \$ 3,363 |
| 1.3 | 2043 | Dodge Grand Caravan | Van | | | | | Park & Rec | Recreation | 2043 | 10 | \$ 41,607 | \$ 743 | \$ 40,997 | \$ 4,100 |
| 1.4 | 2053 | Dodge Grand Caravan | Van | | | | | Park & Rec | Recreation | 2053 | 10 | \$ 50,718 | \$ 906 | \$ 49,975 | \$ 4,998 |
| 1.5 | 2063 | Dodge Grand Caravan | Van | | | | | Park & Rec | Recreation | 2063 | 10 | \$ 61,825 | \$ 1,104 | \$ 60,919 | \$ 6,092 |
| 2 | 2016 | Ford Transit Van | Van | 1FTYE1YM9HKB18372 | M212638 | 102 | 7,030 | Park & Rec | Recreation | - | - | \$ 30,000 | \$ 3,000 | \$ 27,000 | \$ - |
| 2.1 | 2028 | Ford Transit Van | Van | | | | | Park & Rec | Recreation | 2028 | 7 | \$ 34,461 | \$ 3,446 | \$ 31,461 | \$ 4,494 |
| 2.2 | 2038 | Ford Transit Van | Van | | | | | Park & Rec | Recreation | 2038 | 10 | \$ 42,007 | \$ 4,201 | \$ 38,561 | \$ 3,856 |
| 2.3 | 2048 | Ford Transit Van | Van | | | | | Park & Rec | Recreation | 2048 | 10 | \$ 51,207 | \$ 5,121 | \$ 47,006 | \$ 4,701 |
| 2.4 | 2058 | Ford Transit Van | Van | | | | | Park & Rec | Recreation | 2058 | 10 | \$ 62,421 | \$ 6,242 | \$ 57,300 | \$ 5,730 |
| 2.5 | 2068 | Ford Transit Van | Van | | | | | Park & Rec | Recreation | 2068 | 10 | \$ 76,090 | \$ 7,609 | \$ 69,848 | \$ 6,985 |



| Reviewed By: | |
|-----------------------|-------------------------------------|
| Legal | <input type="checkbox"/> |
| Finance | <input checked="" type="checkbox"/> |
| Engineer | <input type="checkbox"/> |
| City Administrator | <input checked="" type="checkbox"/> |
| Community Development | <input type="checkbox"/> |
| Purchasing | <input type="checkbox"/> |
| Police | <input type="checkbox"/> |
| Public Works | <input type="checkbox"/> |
| Parks and Recreation | <input type="checkbox"/> |

Agenda Item Number

New Business #6

Tracking Number

ADM 2022-06

Agenda Item Summary Memo

Title: Codification of Garbage Surcharge Rates – FY 2023 thru FY 2027

Meeting and Date: Administration Committee – January 19, 2022

Synopsis: _____

Council Action Previously Taken:

Date of Action: CC 03/28/17 Action Taken: Approval of new garbage service rates.

Item Number: ADM 2017-29

Type of Vote Required: Approval

Council Action Requested: Majority

Submitted by: Rob Fredrickson

Name

Finance

Department

Agenda Item Notes:

Have a question or comment about this agenda item?

Call us Monday-Friday, 8:00am to 4:30pm at 630-553-4350, email us at agendas@yorkville.il.us, post at www.facebook.com/CityofYorkville, tweet us at @CityofYorkville, and/or contact any of your elected officials at <http://www.yorkville.il.us/320/City-Council>



Memorandum

To: Administration Committee
From: Rob Fredrickson, Finance Director
Date: January 12, 2022
Subject: Garbage Surcharge Rate Ordinance

The attached ordinance (Exhibit A) codifies garbage surcharge rates for Fiscal Years 2023 through 2027, pursuant to the contract for garbage, refuse, recycling and yard waste collection that the City entered into with Groot, Inc. on January 11, 2022. Monthly contractual (i.e., regular) and discounted senior rates for 96-, 65- and 35-gallon totes are shown in the table below.

| | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>FY 2026</u> | <u>FY 2027</u> |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| 96 Gallon Totes - Monthly Charges | | | | | | |
| Regular | \$ 18.21 | \$ 18.99 | \$ 19.75 | \$ 20.54 | \$ 21.36 | \$ 22.21 |
| Senior | \$ 14.57 | \$ 15.19 | \$ 15.80 | \$ 16.43 | \$ 17.09 | \$ 17.77 |
| Senior Circuit Breaker | \$ 9.11 | \$ 9.50 | \$ 9.88 | \$ 10.27 | \$ 10.68 | \$ 11.11 |
| 65 Gallon Totes - Monthly Charges | | | | | | |
| Regular | \$ 18.21 | \$ 18.79 | \$ 19.54 | \$ 20.32 | \$ 21.13 | \$ 21.98 |
| Senior | \$ 14.57 | \$ 15.03 | \$ 15.63 | \$ 16.26 | \$ 16.90 | \$ 17.58 |
| Senior Circuit Breaker | \$ 9.11 | \$ 9.40 | \$ 9.77 | \$ 10.16 | \$ 10.57 | \$ 10.99 |
| 35 Gallon Totes - Monthly Charges (Seniors Only) | | | | | | |
| Contractual Rate | \$ 17.61 | \$ 17.81 | \$ 18.52 | \$ 19.26 | \$ 20.03 | \$ 20.83 |
| Senior | \$ 14.09 | \$ 14.25 | \$ 14.82 | \$ 15.41 | \$ 16.02 | \$ 16.66 |
| Senior Circuit Breaker | \$ 8.81 | \$ 8.91 | \$ 9.26 | \$ 9.63 | \$ 10.02 | \$ 10.42 |

In comparison to the current year, Fiscal Year 2023 regular garbage rates will increase by 4.3%, from \$18.21 to \$18.99 a month for 96-gallon totes; and by 3.2%, from \$18.21 to \$18.79 a month for 65-gallon totes. From FY 2024 onwards, contractual rates will continue to increase by approximately 4% (+\$10) per year through the end of FY 2027.

Residents aged 65 and older, will continue to receive a discounted rate of 20% for seniors and 50% for seniors who qualify for circuit breaker. In addition, Seniors will still be eligible to utilize 35-gallon totes, should they wish to do so, at the discounted rates prescribed above.

Staff recommends approval of the attached ordinance.

Ordinance No. 2022- _____

**AN ORDINANCE OF THE UNITED CITY OF YORKVILLE,
KENDALL COUNTY, ILLINOIS, PROVIDING FOR NEW
GARBAGE SERVICE RATES**

WHEREAS, the United City of Yorkville (the “City”) is a duly organized and validly existing non home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the United City of Yorkville, Kendall County, Illinois, as follows:

Section 1: That Title 7, Chapter 7, Section 2 of the United City of Yorkville Code of Ordinances is hereby amended by deleting that Section in its entirety and replacing it with the following:

“7-7-2 GARBAGE SERVICE SURCHARGE

A. Garbage Service Surcharge Rates shall be as follows:

1. Effective May 1, 2022, for service with 96-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of eighteen dollars ninety-nine cents (\$18.99) per month. The surcharge for residents sixty-five (65) years of age or older shall be fifteen dollars nineteen cents (\$15.19) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be nine dollars fifty cents (\$9.50) per month. For service with 65-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of eighteen dollars seventy-nine cents (\$18.79) per month. The surcharge for residents sixty-five (65) years of age or older shall be fifteen dollars three cents (\$15.03) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be nine dollars forty cents (\$9.40) per month. The surcharge for residents sixty-five (65) years of age or older, who have 35-gallon tote service, shall be fourteen dollars twenty-five cents (\$14.25) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be eight dollars ninety-one cents (\$8.91) per month.

2. Effective May 1, 2023, for service with 96-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of nineteen dollars seventy-five cents (\$19.75) per month. The surcharge for residents sixty-five (65) years of age or older shall be fifteen dollars eighty cents (\$15.80) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be nine dollars eighty-eight cents (\$9.88) per month. For service with 65-gallon totes, a garbage surcharge shall be placed on

the regular billing of City utility bills for the sum of nineteen dollars fifty-four cents (\$19.54) per month. The surcharge for residents sixty-five (65) years of age or older shall be fifteen dollars sixty-three cents (\$15.63) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be nine dollars seventy-seven cents (\$9.77) per month. The surcharge for residents sixty-five (65) years of age or older, who have 35-gallon tote service, shall be fourteen dollars eighty-two cents (\$14.82) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be nine dollars twenty-six cents (\$9.26) per month.

3. Effective May 1, 2024, for service with 96-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of twenty dollars fifty-four cents (\$20.54) per month. The surcharge for residents sixty-five (65) years of age or older shall be sixteen dollars forty-three cents (\$16.43) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be ten dollars twenty-seven cents (\$10.27) per month. For service with 65-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of twenty dollars thirty-two cents (\$20.32) per month. The surcharge for residents sixty-five (65) years of age or older shall be sixteen dollars twenty-six cents (\$16.26) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be ten dollars sixteen cents (\$10.16) per month. The surcharge for residents sixty-five (65) years of age or older, who have 35-gallon tote service, shall be fifteen dollars forty-one cents (\$15.41) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be nine dollars sixty-three cents (\$9.63) per month.

4. Effective May 1, 2025, for service with 96-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of twenty-one dollars thirty-six cents (\$21.36) per month. The surcharge for residents sixty-five (65) years of age or older shall be seventeen dollars nine cents (\$17.09) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be ten dollars sixty-eight cents (\$10.68) per month. For service with 65-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of twenty-one dollars thirteen cents (\$21.13) per month. The surcharge for residents sixty-five (65) years of age or older shall be sixteen dollars ninety cents (\$16.90) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be ten dollars fifty-seven cents (\$10.57) per month. The surcharge for residents sixty-five (65) years of age or older, who have 35-gallon tote service, shall be sixteen dollars two cents (\$16.02) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be ten dollars two cents (\$10.02) per month.

5. Effective May 1, 2026, for service with 96-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of twenty-two dollars twenty-one cents (\$22.21) per month. The surcharge for residents sixty-five (65) years of age or older shall be seventeen dollars seventy-seven cents (\$17.77) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be eleven dollars eleven cents (\$11.11) per month. For service with 65-gallon totes, a garbage surcharge shall be placed on the regular billing of City utility bills for the sum of twenty-one dollars ninety-eight cents (\$21.98) per month. The surcharge for residents sixty-five (65) years of age or older shall be seventeen dollars fifty-eight cents (\$17.58) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be ten dollars ninety-nine cents (\$10.99) per month. The surcharge for residents sixty-five (65) years of age or older, who have 35-gallon tote service, shall be sixteen dollars sixty-six cents (\$16.66) per month. The surcharge for residents sixty-five (65) years of age or older who qualify for Circuit Breaker, shall be ten dollars forty-two cents (\$10.42) per month.

B. Duration: The garbage surcharge service rates shall continue to be imposed until further amended by ordinance of the City.

C. Imposed: The garbage surcharge service rates shall be imposed upon all persons, entities or property owners who receive or are eligible to receive curb side garbage, refuse, recycling or yard waste collection services pursuant to the current contract for such collection services entered into between the City and its designated service provider.

D. Exceptions: The garbage surcharge service rates shall not be imposed on multi-family uses of more than two attached dwelling units or commercial, business or manufacturing uses.”

Section 2: This Ordinance shall be in full force and effect on upon its passage, approval, and publication as provided by law.

Passed by the City Council of the United City of Yorkville, Kendall County,
Illinois this _____ day of _____, 2022.

CITY CLERK

| | | | |
|-------------------|-------|----------------|-------|
| KEN KOCH | _____ | DAN TRANSIER | _____ |
| ARDEN JOE PLOCHER | _____ | CRAIG SOLING | _____ |
| CHRIS FUNKHOUSER | _____ | MATT MAREK | _____ |
| SEAVER TARULIS | _____ | JASON PETERSON | _____ |

Approved by me, as Mayor of the United City of Yorkville, Kendall County,
Illinois, this _____ day of _____ 2022.

MAYOR



| Reviewed By: | |
|-----------------------|-------------------------------------|
| Legal | <input type="checkbox"/> |
| Finance | <input checked="" type="checkbox"/> |
| Engineer | <input type="checkbox"/> |
| City Administrator | <input type="checkbox"/> |
| Human Resources | <input type="checkbox"/> |
| Community Development | <input type="checkbox"/> |
| Police | <input type="checkbox"/> |
| Public Works | <input type="checkbox"/> |
| Parks and Recreation | <input type="checkbox"/> |

Agenda Item Number

New Business #7

Tracking Number

ADM 2022-07

Agenda Item Summary Memo

Title: Audit RFP – Vendor Selection

Meeting and Date: Administration Committee – January 19, 2022

Synopsis: Selection of an accounting firm to perform auditing services for the City.

Council Action Previously Taken:

Date of Action: CC 11/23/21 Action Taken: Council approval of RFP.

Item Number: ADM 2021-47

Type of Vote Required: Majority

Council Action Requested: Approval

Submitted by: Rob Fredrickson Finance
Name Department

Agenda Item Notes:



Memorandum

To: Administration Committee

From: Rob Fredrickson, Finance Director

Date: January 13, 2022

Subject: Request for Proposal – Auditing Services Recommendation

Summary

Review of audit RFP bids and discussion of vendor.

Background

In November of last year, the City issued a request for proposal (RFP) for auditing services, which was advertised in the Beacon News, in addition to being directly emailed to seven local accounting firms that specialize in governmental audits. The City received three responses to its proposal from the following firms: Selden Fox, Ltd.; Sikich LLP; and Lauterbach & Amen, LLP.

As shown on the attached RFP Cost Summary Worksheet (Exhibit A), the low-cost proposal was from Lauterbach & Amen (L&A), with a total bid of \$167,425 over the five-year engagement term. As noted in the transmittal letter (pages 3 - 4) of their proposal, L&A currently provides auditing and consulting services to over 400 local governmental units, in addition to providing compilation and benefit services to 450+ police and fire pension funds. Furthermore, L&A is one of the top ten firms in the nation that submit reports to the GFOA Comprehensive Annual Financial Report Award program, with over 100 clients (including Yorkville) currently holding a GFOA Certificate of Achievement. L&A also hosts various training sessions throughout the year, at no additional cost, which staff has found useful in assisting management with the implementation of new accounting standards and other finance and accounting related issues.

Recommendation

Lauterbach & Amen is the low-cost provider, and they have acceptably served the City for the past 10 years (two contract terms). The City staff have no hesitation to recommend them again for a third contract term, which would take them through being the City's auditors for 15 years. Lauterbach & Amen have agreed to rotate the partner-in-charge (as well as the entire audit team, if desired) of the City's audit, in order to provide a "fresh set of eyes" regarding the financial statements and audit processes. While it is not uncommon for governments to retain auditors for more than ten years, as noted in the reference sections of the proposals for which several show continuous audit engagements of 15 years or more – we are sensitive to the idea that different companies may look at our organization differently, which provides some level of assurance to residents that we are not resting on past performance. The Mayor and City Administrator have discussed this concept and do not have a recommendation to "switch just to switch" but we wanted to raise it so there is active confirmation that the City Council is okay with continuing

forward with the same firm the City has used for a decade. If the City Council wants to explore a change, we have no objections to either Sikich or Selden Fox; as both are well known and respected firms that would undoubtedly serve the City well, albeit at a higher annual cost.

Request for Proposals - Auditing Services
Cost Summary

| | | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>FY 2026</u> | Grand Total |
|-------------------|------|----------------|----------------|----------------|----------------|----------------|------------------------|
| Lauterbach & Amen | * \$ | 32,055 | \$ 32,770 | \$ 33,485 | \$ 34,200 | \$ 34,915 | \$ 167,425 |
| Sikich | | 38,200 | 39,355 | 40,535 | 41,760 | 43,020 | 202,870 |
| Selden Fox | | 41,500 | 42,650 | 43,250 | 44,400 | 45,050 | 216,850 |

* City's current audit firm

| <u>Firm</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>FY 2026</u> | <u>Totals</u> |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| <u>Selden Fox</u> | | | | | | |
| City Audit | \$ 33,500 | \$ 34,500 | \$ 35,000 | \$ 36,000 | \$ 36,500 | \$ 175,500 |
| TIF Compliance Reports | 600 | 650 | 650 | 700 | 750 | 3,350 |
| <i>Subtotal</i> | <u>\$ 34,100</u> | <u>\$ 35,150</u> | <u>\$ 35,650</u> | <u>\$ 36,700</u> | <u>\$ 37,250</u> | <u>\$ 178,850</u> |
| Police Pension Audit | \$ 2,900 | \$ 2,900 | \$ 2,900 | \$ 2,900 | \$ 2,900 | \$ 14,500 |
| <i>Subtotal</i> | <u>\$ 37,000</u> | <u>\$ 38,050</u> | <u>\$ 38,550</u> | <u>\$ 39,600</u> | <u>\$ 40,150</u> | <u>\$ 193,350</u> |
| Single Audit (if required) | \$ 4,500 | \$ 4,600 | \$ 4,700 | \$ 4,800 | \$ 4,900 | \$ 23,500 |
| Totals | <u>\$ 41,500</u> | <u>\$ 42,650</u> | <u>\$ 43,250</u> | <u>\$ 44,400</u> | <u>\$ 45,050</u> | <u>\$ 216,850</u> |
| <u>Lauterbach & Amen</u> | | | | | | |
| City Audit | \$ 24,995 | \$ 25,500 | \$ 26,005 | \$ 26,510 | \$ 27,015 | \$ 130,025 |
| TIF Compliance Reports | 560 | 570 | 580 | 590 | 600 | 2,900 |
| <i>Subtotal</i> | <u>\$ 25,555</u> | <u>\$ 26,070</u> | <u>\$ 26,585</u> | <u>\$ 27,100</u> | <u>\$ 27,615</u> | <u>\$ 132,925</u> |
| Police Pension Audit | \$ 2,800 | \$ 2,900 | \$ 3,000 | \$ 3,100 | \$ 3,200 | \$ 15,000 |
| <i>Subtotal</i> | <u>\$ 28,355</u> | <u>\$ 28,970</u> | <u>\$ 29,585</u> | <u>\$ 30,200</u> | <u>\$ 30,815</u> | <u>\$ 147,925</u> |
| Single Audit (if required) | \$ 3,700 | \$ 3,800 | \$ 3,900 | \$ 4,000 | \$ 4,100 | \$ 19,500 |
| Totals | <u>\$ 32,055</u> | <u>\$ 32,770</u> | <u>\$ 33,485</u> | <u>\$ 34,200</u> | <u>\$ 34,915</u> | <u>\$ 167,425</u> |
| <u>Sikich</u> | | | | | | |
| City Audit | \$ 26,300 | \$ 27,090 | \$ 27,900 | \$ 28,740 | \$ 29,605 | \$ 139,635 |
| TIF Compliance Reports | 3,200 | 3,300 | 3,400 | 3,505 | 3,610 | 17,015 |
| <i>Subtotal</i> | <u>\$ 29,500</u> | <u>\$ 30,390</u> | <u>\$ 31,300</u> | <u>\$ 32,245</u> | <u>\$ 33,215</u> | <u>\$ 156,650</u> |
| Police Pension Audit | \$ 4,500 | \$ 4,635 | \$ 4,775 | \$ 4,920 | \$ 5,070 | \$ 23,900 |
| <i>Subtotal</i> | <u>\$ 34,000</u> | <u>\$ 35,025</u> | <u>\$ 36,075</u> | <u>\$ 37,165</u> | <u>\$ 38,285</u> | <u>\$ 180,550</u> |
| Single Audit (if required) | \$ 4,200 | \$ 4,330 | \$ 4,460 | \$ 4,595 | \$ 4,735 | \$ 22,320 |
| Totals | <u>\$ 38,200</u> | <u>\$ 39,355</u> | <u>\$ 40,535</u> | <u>\$ 41,760</u> | <u>\$ 43,020</u> | <u>\$ 202,870</u> |

United City of Yorkville

PROPOSAL

For the Years Ending:
April 30, 2022, 2023 and 2024
and Optional Years
April 30, 2025 and 2026

Due Date:
December 17, 2021



Lauterbach & Amen, LLP

Certified Public Accountants
668 N. River Road
Naperville, Illinois 60563
Phone: 630.393.1483
Fax: 630.393.2516
lauterbachamen.com



PROPOSAL TO PROVIDE PROFESSIONAL AUDITING SERVICES



United City of
Yorkville ILLINOIS

United City of Yorkville

For the Years Ending: April 30, 2022, 2023 and 2024 and Optional Years April 30, 2025 and 2026

Due Date: December 17, 2021

Contact Information

Ronald J. Amen, Partner

630.393.1483

ramen@lauterbachamen.com

Jamie L. Wilkey, Partner

630.393.1483

jwilkey@lauterbachamen.com



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December 17, 2021

United City of Yorkville
800 Game Farm Road
Yorkville, Illinois 60560

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the United City of Yorkville (City).

Enclosed in this proposal are details about our practice, our people and our reputation for quality service to governments, as well as an outline of our audit approach and scope of the audit process. L&A is a firm entirely specialized in the governmental sector, allowing us to provide an unrivaled commitment to exceeding your expectations with regards to quality service, government specific expertise, and timing and approach of the audit process. Our five partners share a combined 125+ years of exclusive government experience, with past experience in nonprofit, tax and commercial clients. Their years of experience in the governmental sector will directly benefit the City. L&A possesses the resources and drive to continually exceed your expectations.

At L&A our mission is to provide accounting, compilation, assurance, and consulting services to governments in the spirit of excellence and altruism. As a firm, we are committed to adhering to stringent moral standards in addition to the legally imposed professional standards and guidelines, priding ourselves in our flexible attitude towards accommodating our clients, and continually striving to be an elite personal client service firm. L&A will attain the highest quality employees who share our core values and capacities in order to continue to service our clients at the level at which they are accustomed. Our staff utilizes their expertise to educate clients with the anticipation that it will lead to accurate solutions to challenges that may arise in the daily course of financial activities. Our goal is to maintain personalized relationships with our current clients, while continuing to acquire new clients with the hopes of creating equally valuable bonds. At L&A we continually strive to distinguish ourselves from other accounting firms by emphasizing the following:

EXPERTISE

- Providing professional audit and consulting services to over 400 local governments on an annual basis, and providing compilation and benefit services to over 450 police and firefighters' pension funds.
- Possessing exclusive expertise in the area of local government, as evidenced by our exemplary retention rate of the Certificate of Achievement for Excellence in Financial Reporting for clients with continual submissions to the program. L&A is also in the top ten firms nationally that submit audits to the Certificate of Achievement Program.
- Striving to continually be a proven leader in the government accounting industry and assisting our clients on the implementation of new, complex pronouncements and issues affecting local government, including one-on-one assistance with the understanding and implementation of these new pronouncements and issues. We will provide thorough and timely answers to any of your questions or needs.
- Maintaining a highly professional staff, each of which possess extensive knowledge in the area of local government, continually broadening their knowledge of local government issues through in-house training, involvement in various local government organizations and through continuing professional education programs.
- Engaging in audit planning, preliminary work and continual communication with our clients to ensure an efficient and quality audit process. This also ensures that audit issues will be identified early and solutions will be implemented timely.

SERVICE AND QUALITY

- Allowing our clients to dictate scheduling needs related to the audit process and adhering to those needs. We continually meet or exceed the deadlines established by our clients.
- Identifying, communicating and assisting in the implementation of identified opportunities for improved and more efficient financial or procedural operations.
- Maintaining a program of continuity for multi-year engagements, including minimal rotation of the team, allowing for the establishment of efficient working relationships with the City.
- Continually promoting communication with management from the beginning of our engagement and throughout the year. This includes an entrance conference and planning meetings with the City, weekly meetings with management to review the progress of the engagement, if requested, an exit conference to discuss our findings and report production issues, meetings with elected officials during the evenings to answer questions regarding the audit and any other related issues, and continual communication throughout the year. We are committed to listening to your needs and customizing the audit process to meet those needs.
- Customizing our audit approach to focus on those areas that represent significant risk to the City and any of the City's uniquely complex issues.

CLIENT TRAINING OPPORTUNITIES

- Conducting annual training sessions with our clients in a small group setting covering such topics as: new GASB pronouncements, understanding the financial statements, identification of finance department efficiencies and best practices.
- Forming professional resource alliances with other businesses in the areas of human resources, tax and information technology so, if required and if permitted by current audit independence standards, we would be able to provide the City the highest level of service.

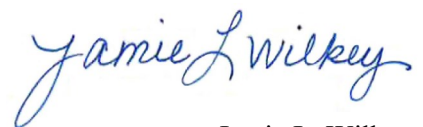
During the time we have worked with the City, our firm has gained valuable knowledge of City operations, work flow, and internal controls that assist in providing a thorough but efficient audit. We have enjoyed our working relationship with the City and look forward to hopefully continue working with management and the Council for years to come.

We are very excited about the opportunity to continue to serve the City and are committed to providing the City with quality service and commit to perform the work within the established time period. We believe we have talented people and the appropriate experience to provide you with a quality audit at a fair and competitive price. The Partners that are signing this proposal are entitled to represent the Firm, empowered to submit the proposal and authorized to sign a contract with the City. This proposal is a firm and irrevocable offer for 60 days. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.

Respectfully Submitted,



Ronald J. Amen
Partner
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630.393.1483



Jamie L. Wilkey
Partner
jwilkey@lauterbachamen.com
630.393.1483



FIRM PROFILE

LAUTERBACHAMEN.COM

Lauterbach & Amen, LLP (L&A) is based in Naperville, Illinois. Founded in 1997 by Sherry Lauterbach and Ron Amen, the firm provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

L&A clients can expect unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

SERVICES



Actuarial



Audit



Financial



Payroll



Pension



Tax

5 Partners | 45+ Managers | 115+ Staff

INDUSTRIES

GOVERNMENT

NONPROFIT

PRIVATE SECTOR



Firm Philosophy

We have a full-time commitment to accounting and financial reporting, with extensive expertise in the government and nonprofit sectors. Through our experience, we are able to help clients anticipate and prepare for changes in their operating environment. The value of our services lies not only in the performance of an efficient audit, but in our detailed review of finance practices, and our extensive knowledge of key topics affecting local governments. With our extensive experience in the field of local governmental accounting and auditing, we have served a substantial number of municipalities, park districts, libraries, special districts, school districts, pension funds, joint ventures, and various other governmental organizations. We have included a partial list of such entities as references, and would encourage you to contact any or all of them for references as to our qualifications and level of service. We have also provided our current client listing as evidence of our expertise in and commitment to governmental accounting and auditing.

Close Working Relationship with Management

A close working relationship with management on a year-round basis is the best way to provide our clients with the benefit of our depth of knowledge. This approach also allows for the timely resolution of questions and problems as they arise rather than after the fact. Through understanding the client's activities and a close working relationship with management, L&A can best respond to and help initiate programs that lead to improved operations and efficiencies.

An Audit is a People-Oriented Endeavor

The team at L&A recognizes that we are involved in a people-oriented endeavor. Our goals and objectives, therefore, are centered around this understanding.

We strive:

- To create an environment that encourages a high level of communication between the client and our team
- To provide clients with the highest attainable level of staff capabilities through selective recruiting and creation of a work environment that aids personal growth
- To continually improve the quality of our services
- To support our financial, business, professional and social communities

A Strong Commitment to the Industry

Our involvement in the local government field includes active membership, support and participation in numerous professional organizations which serve the financial and management teams of local government, including:



“Involvement in our industry’s organizations and providing educational support to those groups is a passion of our leadership team.”

- Government Finance Officers Association (GFOA)
- Wisconsin Government Finance Officers Association (WGFOA)
- Illinois Municipal Treasurers Association (IMTA)
- American Institute of Certified Public Accountants
- Illinois CPA Society Committees on Governmental Accounting
- AICPA Government Audit Quality Center
- AICPA Nonprofit Center
- Illinois Association of Park Districts/ Illinois Parks and Recreation Association (IAPD/IPRA)
- Illinois Public Pension Fund Association (IPPFA)
- Illinois Government Finance Officers Association (IGFOA)
- Michigan Government Finance Officers Association (MGFOA)
- Illinois Association of School Business Officials (IASBO)
- Illinois Library Association
- IGFOA Technical Accounting and Review Committee (TARC)
- Township Officials of Illinois
- Illinois Department of Insurance—Task Force
- Special Review Committee - Certificate of Achievement for Excellence in Financial Reporting - GFOA



Client Educational Opportunities

Helping to share our knowledge and expertise in the governmental industry is one of the greatest values we can bring to our clients. We are committed to continually reviewing our process to ensure an efficient audit, ensuring exemplary communication with our clients, and providing

education on issues affecting local governments on a year-round basis. This no additional cost education includes annual group training sessions with our clients covering such topics as the implementation of GASB pronouncements, changes to auditing standards, understanding of the financial statements, identification of department efficiencies and best practices, and other statutory or hot topics affecting governments.

“L&A’s value add approach to an audit includes extensive no-cost client training throughout the year.”

Government Expertise = Extensive Services Available

It has been our experience that questions or problems may arise during the year for which a client might call upon us for assistance. The following is a partial list of the services we can provide to our clients:

- Financial reporting-assistance in the implementation of authoritative pronouncement requirements
- Assistance in obtaining or securing the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA)
- Utility or enterprise funds-analysis, forecasting, rate structure, and consulting services
- Federal, state and local grant reporting requirements
- Budget-assistance in obtaining the Distinguished Budget Award from the GFOA, appropriation and tax levy documents
- Personnel Issues-evaluation and executive search
- Policies and procedures documentation and implementation
- Temporary staffing and training
- Pension fund related issues, including benefit calculations, funding analysis, etc.
- Human resources-taxability issues, fringe benefits, policies, etc.
- Outsourced finance and accounting department functions, including all levels of finance functions
- Taxpayer compliance-specialized audits for selected revenue sources

Communication is the Key

We consider it essential to maintain the lines of communication throughout the year. To attain this, we both formally (via meetings, letters, etc.) and informally (via telephone calls, emails, etc.) keep our clients advised of changes and recent developments related to governments.



Quality Assurance

We are committed to providing the highest quality audit product to our clients during all phases of the audit. Our Quality Assurance Team is responsible for reviewing all financial statements before issuance, assisting in technical inquiries and reviewing workpapers and reports of all engagements to verify compliance with professional standards and our Firm's policies. At L&A we pride ourselves in providing a quality audit. As such, we are a member of the Private Companies Practice Section (PCPS) of the Division for CPA Firms of the AICPA, submitting our accounting and auditing practice to quality control reviews of our compliance with professional standards as established by the AICPA.

Peer Review

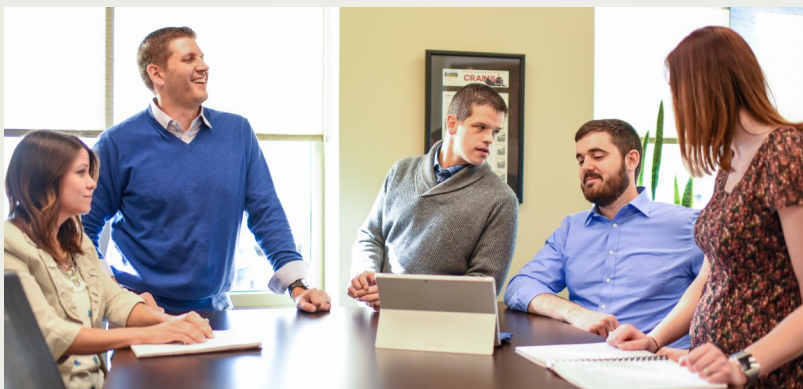
The firm undergoes an independent peer review of our accounting and auditing practice as a condition of membership in the American Institute of Certified Public Accountants (AICPA), the national organization of CPA's in public practice, industry, government and education. Our reports have been reviewed by numerous federal and state oversight agencies as well as other external professional agencies and organizations. Furthermore, there has never been any action taken against our Firm with any state or federal regulatory body or professional organization to which we have submitted our reports.

Independence

We require that all personnel inform the Firm of any lack of independence with respect to all clients. Specific guidelines to be followed are those set forth in the AICPA's Code of Professional Ethics. Additionally, we are in compliance with the standards established by the General Accounting Office (GAO). More specifically, we are completely independent with respect to the City.

License to Practice

The Firm and all key personnel are duly licensed to practice in the State of Illinois. Our State of Illinois license number is 066-003655.



CRAIN'S
CHICAGO BUSINESS.

L&A was ranked as the 17th largest accounting firm in the Chicagoland area, according to an annual survey published by Crain's Chicago Business.



DFK International/USA

Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

Other Information

L&A has not had any federal or state desk reviews of its audits during the last three years. No disciplinary action has been taken against the firm during the last three years by state regulatory bodies or professional associations.

Per our firm's quality control document, all audit staff are required to meet the AICPA's continuing professional education requirements. Because we are niched in government, the required CPE hours for all of the staff outlined in this proposal are focused on the government industry, with hours also dedicated to Uniform Guidance/Single Audit continuing professional education as required by our industry. The firm utilizes a mix of self-study, in-house training, state Society or AICPA programs, Government Audit Quality Center programs, and programs offered by various government associations, such as the IGFOA.

Conclusion

We are thrilled to have the opportunity to continue to serve the City. We truly believe we have a passion for the government industry and a passion for providing a level of service well beyond just issuing you audited financial statements. Our approach to client service includes open year-round communication, a large network of resources to assist with even non-audit related questions, and a dedication to furthering education on our industry technical standards and best practices. At L&A you will be served by partners who are dedicated to the government industry and a group of over 160 L&A employees that share in that passion and spend all twelve months of the year working on government engagements.





Ronald J. Amen, CPA

Managing Partner

Ron Amen has over 32 years of experience serving clients in the governmental sector. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, State and Federal government entities, universities, nonprofits and other governments.

Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses

Governmental Accounting and Auditing Experience

Ron has managed numerous governmental engagements during his experience in public accounting. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background. Due to his extensive government background, he is often used as a resource for providing creative solutions to issues affecting local governments. He functions as a working partner, in that he is available and present during each phase of the audit process.

Ron has also participated in the management of some large commercial and nonprofit engagements. This experience includes audits, tax preparation, consulting and strategic planning for both commercial and nonprofit clients.



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Jamie L. Wilkey

Technical Partner

Jamie Wilkey has over 20 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

Governmental Accounting and Auditing Experience

Jamie's experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.



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Matt R. Beran, CPA

Operations Partner

Matt Beran has over 18 years of professional accounting experience, 12 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.

Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

Governmental Accounting and Auditing Experience

Matt's experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties.



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mberan@lauterbachamen.com

Audit Team Key Personnel

Monika Adamski



Monika has 12 years of professional accounting experience exclusively in the governmental sector. She is a graduate of DePaul University. Monika is specialized in municipal and state agency audits as well as school districts and nonprofit entities and also specializes in internal control assessment for all governmental clients.

Tim Gavin



Tim has 15 years of professional accounting experience exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Tim is specialized in audits, accounting services and financial reporting. He retains highly specialized skills in accounting and auditing software.

Jennifer Martinson



Jen has 9 years of professional accounting experience exclusively in the governmental sector. She is a graduate of the University of Miami and a Certified Public Accountant. Jen specializes in municipal audits, staff training and new hire training. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual adjustments.

Brad Porter



Brad has 7 years of professional accounting experience exclusively in the governmental sector. He is a graduate of University of Saint Francis and a Certified Public Accountant. Brad specializes in staff development and the training and auditing of local governments and park districts.

Don Shaw



Don has 12 years of professional accounting experience, 8 of those years are exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Don specializes in municipalities, school districts and Uniform Grant Guidance single audit testing, reporting and submission.

Ann Scales



Ann has 12 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann specializes in finalizing Comprehensive Annual Financial Reports for our clients - meeting the requirements established by the GFOA. Ann has completed the AICPA's Nonprofit Level I and Level II Certificate Program. She specializes in auditing and performing consulting services for municipalities and nonprofits.








Overview

We are prepared to meet or exceed all requirements and expectations of the City. The partners of L&A will be involved in all phases of the audit of the City as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

Below is our proposed schedule for your audit phases in accordance with the requirements stated in the RFP:

| PHASE | | | TIMING | PARTNER | MANAGER | SUPER-VISOR | STAFF | CLERICAL | TOTAL-HOURS |
|---|---------|-----------------------|-----------------|----------|----------|-------------|----------|----------|-------------|
|  | Phase 1 | Planning | April | 6 Hours | 8 Hours | 2 Hours | 2 Hours | 2 Hours | 20 Hours |
|  | Phase 2 | Preliminary Fieldwork | June | 6 Hours | 8 Hours | 8 Hours | 8 Hours | 2 Hours | 32 Hours |
|  | Phase 3 | Fieldwork | Early August | 21 Hours | 61 Hours | 73 Hours | 25 Hours | 0 Hours | 180 Hours |
|  | Phase 4 | Drafts | Early September | 9 Hours | 12 Hours | 12 Hours | 5 Hours | 5 Hours | 43 Hours |
|  | Phase 5 | Audit Completion | Late September | 8 Hours | 6 Hours | 0 Hours | 0 Hours | 2 Hours | 16 Hours |

GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. We have assisted many clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations provided by the GFOA. We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We currently submit in excess of one-hundred reports to the GFOA on an annual basis and are in the top ten firms nationally that submit to the program.



Audit Scope and Standards

L&A will issue an opinion on the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the City's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical sections of the Comprehensive Annual Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.

Phase 1: Planning



April

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit we will hold an entrance conference with the City to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our audit procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by the City.
- Developing a schedule for completing the subsequent phase of the audit.

Phase 2: Preliminary Fieldwork



June

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of the City and its finances through a review of various documents and through discussions with the City. During this phase, we will begin the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the City for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

Phase 2: Preliminary Fieldwork (Cont'd)



June

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit firm and the City.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to government, the questionnaires utilized are designed specifically for use on governmental engagements and, therefore, will provide you with the most meaningful information. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.

We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.

Phase 3: Fieldwork



Early August

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and; therefore, provide for the most efficient and effective approach.



Phase 3: Fieldwork (Cont'd)



Early August

At a minimum, management is to provide supporting schedules for the following areas once we return for fieldwork:

| | |
|--|----------------------------------|
| Cash | Accounts Payable |
| Investments | Payroll |
| Governmental Revenues/Receivables | Debt Service |
| Proprietary Revenues/Receivables | Fund Balance/Net Position |
| Inventories | Grants |
| Interfunds | Risk Management |
| Capital Assets | |

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures includes examinations of documents for proper approval and review of procedures for compliance with rules, regulations and City policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Comprehensive Annual Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a management letter and other required communication letters that we will review and discuss with the City during the draft phase of the audit.

Our firm has state of the art production hardware and software. We believe the investment to stay on the cutting edge of technology benefits not only in reporting, but also in suggestions and recommendations.

Phase 4: Drafts



Early September

The final completion and quality review of the initial draft of the Comprehensive Annual Financial Report will be completed at our office and a draft of the Comprehensive Annual Financial Report and related communication letters will be provided to the City no later than the date agreed to during the entrance conference. The City will then have a sufficient amount of time to review the draft for questions and/or changes. L&A will then return to the City's location for the final draft where we will review the City's questions and/or changes to the Comprehensive Annual Financial Report as well as the client communication letters and submit a final draft of the Comprehensive Annual Financial Report to the City.

Phase 5: Audit Completion



Late September

Upon approval of the drafts by the City, we will deliver final, bound financial Comprehensive Annual Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:

- Specific recommendations for improvement of the accounting practice and procedures and the internal accounting and administrative controls.
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures.
- Suggestions for operational improvements or cost efficiencies noted during the course of our work.
- Findings relative to compliance with the applicable rules and regulations.
- Comments regarding compliance with laws.
- Other comments or recommendations and best practices that we believe may be relevant.
- Upcoming GASB Pronouncements or auditing standards that may affect the City's financial statements in the future.

L&A strives for continual communication with City staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Comprehensive Annual Financial Report and communication letters with representatives of the City.



PRICE AND BILLING

LAUTERBACHAMEN.COM

FEE PROPOSAL

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF APRIL 30TH FOR THE FISCAL YEARS LISTED BELOW:

United City of Yorkville audit:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| <u>\$24,995</u> | <u>\$25,500</u> | <u>\$26,005</u> | <u>\$26,510</u> | <u>\$27,015</u> |

Police Pension audit:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------|----------------|----------------|----------------|----------------|
| <u>\$2,800</u> | <u>\$2,900</u> | <u>\$3,000</u> | <u>\$3,100</u> | <u>\$3,200</u> |

TIF Compliance reports:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|--------------|--------------|--------------|--------------|--------------|
| <u>\$560</u> | <u>\$570</u> | <u>\$580</u> | <u>\$590</u> | <u>\$600</u> |

Single Audit (if required):

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------|----------------|----------------|----------------|----------------|
| <u>\$3,700</u> | <u>\$3,800</u> | <u>\$3,900</u> | <u>\$4,000</u> | <u>\$4,100</u> |

*SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years listed below:*

| | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|------------|-------------|-------------|-------------|-------------|-------------|
| Partner | \$ 160 | \$163 | \$166 | \$169 | \$172 |
| Manager | \$ 126 | \$128 | \$130 | \$132 | \$134 |
| Supervisor | \$ 90 | \$91 | \$92 | \$93 | \$94 |
| Staff | \$ 76 | \$77 | \$78 | \$79 | \$80 |
| Clerical | \$ 45 | \$46 | \$47 | \$48 | \$49 |

Firm Name: Lauterbach & Amen, LLP

Address: 668 N. River Road

Naperville, IL 60563

Signature:  Date: 12/17/2021

Printed Name: Ronald J. Amen

Title: Partner

Phone Number: 630.393.1483



| HOURS SCHEDULE | | | | |
|-------------------|-------|---------------|-------------|----------|
| | Hours | Standard Rate | Quoted Rate | Total |
| Partner | 50 | \$170 | \$160 | \$8,000 |
| Manager | 95 | \$136 | \$126 | \$11,970 |
| Supervisor | 95 | \$100 | \$90 | \$8,550 |
| Staff | 40 | \$86 | \$76 | \$3,040 |
| Clerical | 11 | \$55 | \$45 | \$495 |
| | 291 | | | \$32,055 |

In 24 years of providing auditing services, Lauterbach & Amen, LLP has never increased an audit price from what was proposed in the RFP. This includes implementation of all future FASB and GASB pronouncements.

Our firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the City. We encourage clients to contact us with questions that may arise. In addition, we provide no cost client training to introduce new GASB pronouncements and auditing standards that may affect the City, as well as providing other training topics based on client requests and needs.

Schedules Requested

The proposed annual prices are based upon staff support at all levels from the City personnel and that the City will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

Additional Services

Should it become necessary for the City to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.



REFERENCES

LAUTERBACHAMEN.COM

We know that our best endorsement comes from satisfied clients. We invite you to contact the following clients who have been serviced by our firm to inquire about their experience and how our services continue to

REFERENCES

ORGANIZATION Village of Lombard*

ADDRESS 255 E Wilson Avenue

CITY, STATE, ZIP Lombard, IL 50148

PHONE NUMBER (630) 620-5916

CONTACT PERSON Jamie Cunningham

DATE OF PROJECT December 30th Year-End Audits

ORGANIZATION City of Plano

ADDRESS 17 E Main Street

CITY, STATE, ZIP Plano, IL 60545

PHONE NUMBER (630) 552-8275

CONTACT PERSON Zoila Gomez

DATE OF PROJECT April 30th Year-End Audits

ORGANIZATION Village of North Aurora *

ADDRESS 25 E. State Street

CITY, STATE, ZIP North Aurora, IL 60542

PHONE NUMBER (630) 906-7374

CONTACT PERSON Bill Hannah

DATE OF PROJECT May 31st Year-End Audits

Proposer's Name & Title: Ronald J. Amen, Partner, Lauterbach & Amen, LLP

Signature and Date:  December 17, 2021







* Indicates governments who currently hold the GFOA Certificate of Achievement.

Additional Clients Served

L&A stands by our quality and service. As such, we encourage you to reach out to any of the clients listed below that we serve to learn more about their experience with our firm.

| Municipalities, Townships and Counties | | | | | |
|--|--------------------|-----------------|---------------------|------------------|-----------------|
| Addison Township | Cuba Township | Harvard | Markham | Pingree Grove* | Streamwood* |
| Algonquin | Dolton | Henry County | Mendota | Plano | Streator |
| Antioch* | East Dundee* | Hinckley | Midlothian | Poplar Grove | Sugar Grove* |
| Barrington | East Hazel Crest | Hinsdale | Milton Township | Princeton | Sycamore* |
| Barrington Hills | East Moline | Homewood | Monee | Prospect Heights | Thornton* |
| Bartlett* | Elburn | Inverness | Montgomery* | Riverside* | Timberlane |
| Beach Park* | Elk Grove Village* | Johnsburg* | Morton Grove* | Riverwoods | Vernon Hills |
| Berkeley | Elwood* | Justice | Mount Prospect | Rock Island* | Volo |
| Bloomington* | Elyssa's Mission | Kenilworth | Naperville Township | Rockford* | Warrenville* |
| Bradley | Evanston | Kildeer* | New Milford | Rolling Meadows* | Waukegan |
| Buffalo Grove* | Fox River Grove | Lake Barrington | Normal* | Rosemont | West Chicago* |
| Burlington | Frankfort* | Lake Bluff | North Aurora* | Round Lake Beach | Western Springs |
| Burnham | Georgetown | Lake Villa | North Barrington | Sandwich | Wheaton* |
| Burr Ridge | Gilberts* | LaSalle County | North Riverside* | Schaumburg | Willow Springs |
| Campton Hills | Glen Ellyn* | Libertyville* | Northbrook | Shabbona | Wilmette* |
| Carpentersville* | Glencoe* | Lincolnwood* | Northfield* | Skokie | Winnetka* |
| Cary | Glenview* | Lindenhurst | Northfield Township | Sleepy Hollow | Winthrop Harbor |
| Champaign | Golf | Lombard* | Orland Park | South Barrington | Woodridge* |
| Cherry Valley | Grayslake | Lyndon | Palos Park* | South Elgin* | York Township |
| Cortland | Gurnee* | Manhattan* | Park Forest* | Stickney | Yorkville* |
| Country Club Hills | Hampshire | Maple Park | Park Ridge | Stone Park | Zion Township |

* Indicates governments who currently hold the GFOA Certificate of Achievement.

| | | | | | |
|---|---|---|---|---|---|
|  |  |  |  |  |  |
| Municipalities | Park Districts | School Districts | Libraries | Pension Funds | Other Entities |
| 110+ | 65+ | 35+ | 45+ | 450+ | 100+ |



ELLIN & TUCKER

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.



ELLIN & TUCKER

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2019 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads 'Ellin & Tucker' in a cursive script.

ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
December 27, 2019

CONTRACTOR CERTIFICATIONS

1. Insurance.

The undersigned certifies that it has all insurance coverages required by law or would normally be expected for the work to be performed and a copy shall be filed with the City upon request by the City for approval by the City.

2. The undersigned;

A. Certifies that it is not barred from bidding or contracting with the City as a result of a violation of either Paragraph 33E-3 or 33E-4 of Act 5, Chapter 720 of the Illinois Compiled Statutes regarding criminal interference with public contracting, and

B. Swears under oath that it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue as required by Chapter 65, Act 5, paragraph 11-42.1 of the Illinois Compiled Statutes, and

C. States that it has a written sexual harassment policy as required by the Illinois Human Rights Act (775 ILCS 5/2-105(A) (4)) a copy of which shall be provided to the City upon request, and


D. Agrees to comply with the requirements of the Illinois Human Rights Act regarding Equal Employment Opportunities as required by Section 2-105 of the Illinois Human Rights Act (775 ILCS 5/2-105)

E. Agrees to comply with the civil rights standards set forth in Title VII of the Civil Rights Act as mandated in Executive Order No. 11246, U.S.C.A. Section 2000e n.114 (September 24, 1965)

3. All work under this contract shall be executed in accordance with all applicable federal, state, and City laws, ordinances, rules and regulations which may in any manner affect the performance of this contract.

Dated: 12/17/2021

Contractor: Lauterbach & Amen, LLP

By:  Ronald J. Amen

Title: Partner



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

A. IMPORTANT INSTRUCTIONS TO BIDDERS

This addendum must be read, signed and dated by the bidder and included with the bid documents submitted by the bidder on or before the bid closing date and time. Failure to include this addendum with the bid documents may result in bid rejection.

Bidder will carefully note the inclusion of this addendum on the bid form.

B. ATTACHMENTS TO THIS ADDENDUM:

1. United City of Yorkville – Audit Journal Entries

C. CHANGES:

D. ADDITIONS:

E. DELETIONS:

F. SCHEDULE:

G. CLARIFICATIONS:

1. **Question** - The RFP includes a Single Audit as part of scope. Did the City require a Single Audit for 4/30/21 due to CRF (or other) funding? If not, when was the last time a Single Audit was required?

Response - Yes

2. **Question** - Have there been any significant changes in personnel or other changes in internal control or operations since the last audit?

Response - No

3. **Question** - Approximately how many bank and investment accounts are there?

Response - 10 bank accounts and 5 investment accounts.

4. **Question** - The 2021 report includes a subsequent event note on a new bond issue. Are any significant, additional debt issuances currently planned?

Response - We are currently in the process of refunding the 2011 Ref Bonds in the Sewer Fund and issuing \$1M in new money for a total of \$5.155M. The final bond ordinance is slated to be approved by Council on December 14, 2021 with the closing to occur in early January 2022.

5. **Question** - Does the City maintain all capital asset records, or is auditor assistance needed?



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

Response - Yes, the City maintains all capital asset records.

6. **Question** - The RFP references three TIFs. Based on a review of the Comptroller website, it was not clear if the Downtown TIF II fund has yet to reach the revenue level to trigger an audit requirement. Has it exceeded the \$100,000 cumulative revenue mark yet?

Response - The Downtown TIF II Fund will exceed the \$100,000 cumulative revenue mark by the end of the current fiscal year (FY 2022).

7. **Question** - What were the fees for the 2021 audit for each of the components requested in the RFP fee schedule?

Response - UCOY Audit - \$32,200
Police Pension Audit - \$2,800
TIF Compliance Reports - \$560
Single Audit (if required) - \$3,700

Question - Were there any unusual or one-time elements of the 2021 fee that will not be expected to impact 2022 and beyond?

Response - No.

8. **Question**- Please also clarify that no auditor assistance is needed with preparing the MD&A or statistical sections (beyond the statistical schedules that flow directly from the financial statements).

Response - Historically our auditors have updated the net position, changes in net position, fund balance/change of fund balance in gov funds and pledged revenue sections of the stats section, since it flows directly from the financials. The City updates the rest, including the MD&A.

9. **Question** - Has the City begun assessing the impact of the new lease standard (GASB 87)?

Response - Yes, on a preliminary basis.

10. **Question** - How many leases (both lessee and lessor) does the City have?

Response - Two, pertaining to copier and managed print services.

11. **Question** - Have there been any disagreements or difficulties with recent audits?

Response - No.

12. **Question** - Will the current audit firm be allowed to bid again or is rotation being required at this time?

Response - The current audit firm can bid again.



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

13. **Question** - Are there any aspects of the relationship with your current auditors that you would like to see improved?

Response - No.

14. **Question** - Is the previous auditor bidding on the engagement or is this a mandatory rotation

Response - Please see answer for # 12.

15. **Question** - How long were the auditors present at the City for preliminary and final fieldwork?

Response - Day or two for preliminary, one to two weeks for final fieldwork.

16. **Question** - How many auditors are usually in the field?

Response - 1 to 2 for preliminary, 2 to 3 for final fieldwork.

17. **Question** - Does the City anticipate expending greater than \$750,000 in Federal funds during the period covered by the request for proposal?

Response -Yes, Due to the receipt of ARPA funds.

18. **Question** - Does the audit firm maintain any information for the City? (i.e. capital assets, long term debt)?

Response - No.

19. **Question** - How many journal entries were proposed by the auditing firm for the FY2021 audit? Would the City be willing to provide the journal entry listing?

Response - Four, please find the journal entries attached.

20. **Question** - Does the Village prepare all accrual entries for the audit?

Response - Yes.

21. **Question** - What were the fees for the FY2021 audit?

Response - Please see answer from # 7.

22. **Question** - On page 5 of the request for proposal, regarding the indemnification paragraph, the AICPA Code of Professional Conduct stipulates an auditor's independence would be impaired if the auditor indemnifies a client for damages, losses or costs arising from lawsuits, claims or settlements that relate, directly or indirectly, to the client's acts (ET Section 1.228.020). We believe the indemnification provision, which appears to include the auditor's indemnification of client for client's acts would result in the impairment of independence of any auditor. Would you like us to include this language in our proposal?

Response – Yes, please include in proposal.



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

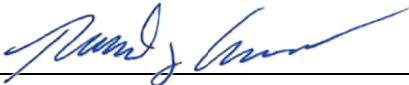
22. **Question** - With the Library being audited as a separate component in accordance with GASB Statement No. 61, would the City prefer a separate fee be itemized in our proposal for these services?

Response – No, historically the Library Fund has been reported as a fund of the City (special revenue) instead of a component unit, as its board is appointed by the Mayor, with Council consent.

H. ACKNOWLEDGMENT

The Bidder acknowledges receipt of this Addendum and understands its content to the Bid Documents.

I. SIGNATURE AND DATE



Authorized Signature

12/17/2021

Date

| UNITED CITY OF YORKVILLE, ILLINOIS | | | | |
|--|---------------------|--|-----------|-----------|
| | | | | |
| Audit Journal Entries | | | | |
| April 30, 2021 | | | | |
| | | | | |
| AJE | Account | Account | | |
| # | Number | Description | Debit | Credit |
| | | | | |
| 1 | 01-000-13-00-1380 | GRANT RECEIVABLE | 18,060 | |
| | 01-000-41-00-4170 | STATE GRANTS | | 18,060 |
| CLIENT PROPOSED: Entry to record receivable at year end for ILETSB Reimbursement for Police Training | | | | |
| | | | | |
| 2 | 01-000-13-00-1339 | A/R - VIDEO GAMING TAX | 19,887 | |
| | 01-000-40-00-4055 | VIDEO GAMING TAX | | 19,887 |
| Entry to adjust FY2021 Video Gaming Accrual to actual at year-end | | | | |
| | | | | |
| 3 | 51-000-18-00-1880 | ASSET RETIREMENT OBLIGATIONS | | 6,296,555 |
| | 51-000-27-00-2780 | ASSET RETIREMENT OBLIGATIONS | 6,379,000 | |
| | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | | 82,445 |
| CLIENT PROPOSED: Entry to adjust GASB 83 items to adjust for current cost focus | | | | |
| | | | | |
| 4 | 52-000-18-00-1870 | DEFERRED OUTFLOWS - OTHER POST-EMPLOYMENT BENEFITS | 15,717 | |
| | 52-000-20-00-2010 | OPEB LIABILITY - OTHER POST-EMPLOYMENT BENEFITS | | 14,389 |
| | 52-000-29-00-2970 | DEFERRED INFLOWS - OTHER POST-EMPLOYMENT BENEFITS | | 6,468 |
| | 52-520-67-00-6X2021 | PENSION EXPENSE - OPEB | 5,140 | |
| | 51-000-18-00-1870 | DEFERRED OUTFLOWS - OTHER POST-EMPLOYMENT BENEFITS | 26,101 | |
| | 51-000-20-00-2010 | OPEB LIABILITY - OTHER POST-EMPLOYMENT BENEFITS | | 34,934 |
| | 51-000-29-00-2970 | DEFERRED INFLOWS - OTHER POST-EMPLOYMENT BENEFITS | | 10,388 |
| | 51-510-67-00-6X2021 | PENSION EXPENSE - OPEB | 19,221 | |
| POST-DRAFT: Entry to record OPEB Activity for Water and Sewer Funds | | | | |
| | | | | |
| | | TOTAL | 6,483,126 | 6,483,126 |
| | | | | - |
| ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT. | | | | |
| | | | | |

UNITED CITY OF YORKVILLE, ILLINOIS

L&A Only Entries
April 30, 2021

| AJE | Account | Account | | |
|-------------|--|--------------------------------|----------------|----------------|
| # | Number | Description | Debit | Credit |
| | | | | |
| RW 1 | 01-000-41-00-4160 | FEDERAL GRANTS | 784,715 | |
| | 01-000-41-00-4X2021 | FEDERAL GRANTS - CARES | | 784,715 |
| | L&A ONLY: Entry to reclassify grants for testing purposes | | | |
| | | | | |
| RW 2 | 25-225-92-00-8000 | PRINCIPAL PAYMENT | 54 | |
| | 25-225-92-00-8050 | INTEREST PAYMENT | | 54 |
| | L&A ONLY: Entry to split principal and interest expenses for testing purposes | | | |
| | | | | |
| RW 3 | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | | 119,599 |
| | 51-510-66-00-6X2021 | AMORTIZATION EXPENSE - GASB 83 | 119,599 | |
| | L&A ONLY: Entry to split amortization expense on bonds and GASB 83 for testing purposes | | | |
| | | | | |
| RW 4 | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | 82,445 | |
| | 51-510-66-00-6X2021 | AMORTIZATION EXPENSE - GASB 83 | | 82,445 |
| | L&A ONLY: Entry to readjust amortization expense on GASB 83 for testing purposes | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | TOTAL | 986,813 | 986,813 |

December 17, 2021



SERVICE PROPOSAL

Auditing Services

PREPARED FOR:

THE UNITED CITY OF YORKVILLE



SUBMITTED BY:

Sikich LLP
Brian D. LeFevre, CPA, MBA
Partner

1415 West Diehl Rd., Suite 400
Naperville, IL 60563
630.566.8505
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TRANSMITTAL LETTER

December 17, 2021

The Honorable Mayor
Members of the City Council
United City of Yorkville
800 Game Farm Road
Yorkville, Illinois 60560

Ladies and Gentlemen,

Sikich is pleased to be considered for the appointment as independent auditors for the United City of Yorkville. We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the state and local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a firm of our caliber.

We have received the Request for Proposal and are prepared to commit the resources necessary to provide services to the United City of Yorkville. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed and the timing requirements as specified in the Request for Proposal, and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for 60 days, and look forward to the possibility of serving the United City of Yorkville.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brian D. LeFevre'.

Brian D. LeFevre, CPA, MBA
Partner

A handwritten signature in black ink, appearing to read 'Nick Bava'.

Nick Bava, CPA, MAS
Senior Manager

EXECUTIVE SUMMARY

We know what's challenging to the United City of Yorkville. Here are the strategies and solutions we recommend for you in order to face those challenges head-on and achieve success.

Thank you for considering Sikich. We appreciate the opportunity to propose for the United City of Yorkville.

Sikich is one of the country's top 30 Certified Public Accounting firms and a top 10 value-added reseller of technology products, with more than 1,000 employees serving clients in all 50 states. Clients turn to us for their professional service needs due to our deep industry knowledge working with organizations of their size and for the caliber of service and attention we provide—especially when it comes to dedicated, experienced service teams and partner access.

DEFINING YOUR CURRENT CHALLENGES

We recognize this is a time of constant change and ever increasing accountability. The task of the City finance office is no longer to report financial results by long-standing standards that are widely known and commonly understood. The task in today's environment is to keep up with the ever-changing standards from GASB and the Office of Management and Budget with the new Uniform Guidance. The task is also to keep up with new reporting and accountability requirements from the state, new automated processing systems, and fringe benefit tax laws.

DEFINING YOUR BEST POSSIBLE SOLUTIONS

These ever-changing standards and accountabilities require adjusting computer systems and internal processes to adapt to the changing standards and then to report in accordance with the new standards. This shift in the environment has caused a shift in the City thinking about an audit firm. We understand that the City requires a year-round partner, who will assist the City in keeping up to date with the standards and provide assistance, when needed, on specialty topics, as well as someone who can audit to the standards. Sikich is on the leading edge of the standards as they are being developed. We also have a strong commitment to current and effective technology as our firm has a solid core of technological abilities supported by a full technology division.

DEFINING YOUR FUTURE SUCCESS

Additional details around our audit-specific capabilities are included in the next section of this document. These capabilities, in combination with our timely completion and issuance of your reports, will not only fulfill your current needs, but will undoubtedly drive stability for the United City of Yorkville.

Throughout the following paragraphs, you will find summaries of each section within this proposal. We encourage you to review each section in its entirety to gain a detailed understanding of how we can help you build your bottom line and achieve success.

WHY UNITED CITY OF YORKVILLE SHOULD SELECT SIKICH

Clients turn to us because our professionals are uniquely qualified to provide the service and industry expertise necessary to drive their organizational success. Specifically, Sikich offers the access to resources, decades of experience and passion for action necessary to face your challenges head-on with you.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

A crucial component to the City's success is working with a team completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. Your engagement team is made up of senior professionals who will provide the expertise, insights and responsiveness your organization requires.

SPECIFIC AUDIT APPROACH

Our approach is always holistic, forward-thinking and customized for the City's specific needs. We operate in a way that provides full attention to evaluating significant areas, including those that present the greatest risk and where new opportunities for financial and operational improvement may exist.

SCOPE OF SERVICES FOR THE UNITED CITY OF YORKVILLE

The scope of our work for the City is outlined in the following proposal. We want to invest in what we hope will become a long-lasting relationship with the City, which is why we commit to delivering the results the City requires. The timeline of the engagement on which we are proposing is outlined in this section.

We would be honored to call the United City of Yorkville our client and look forward to working with you.

TECHNICAL PROPOSAL

STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from the United City of Yorkville and in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. Government Accountability Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to the United City of Yorkville, and is independent with respect to any non-attest services provided to the United City of Yorkville, both in fact and in appearance to any knowledgeable third party.

LICENSE TO PRACTICE IN ILLINOIS

Sikich is a licensed Public Accountant Limited Liability Partnership in Illinois (license #066-003284). All of the partners assigned to the engagement are registered and licensed Certified Public Accountants (CPAs) in Illinois. In addition, all of the professional staff assigned to the engagement are full time staff and are either registered Certified Public Accountants or are completing the exam.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Sikich commits to providing a team of senior professionals, all of whom have unmatched expertise in the government industry.

A crucial component to the City's success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. The United City of Yorkville will receive unparalleled levels of expertise, insights and responsiveness from a team of senior professionals who have significant experience working with government entities. Our firm offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. We make every effort to recruit and retain quality staff. However, employee turnover is inevitable. In the event of staff turnover on the City engagement, we will seek the prior written approval of the City.

The United City of Yorkville's key engagement team members will be supported by staff on the firm's government services team. Please refer to the Exhibits section on page 19 to read biographies of the City's engagement team.

BRIAN D. LEFEVRE, CPA, MBA

ENGAGEMENT PARTNER

As engagement partner, Brian will be responsible for the overall management of the audit. This includes developing and coordinating the overall audit plan, the in-depth review of all workpapers and the review of the City's annual comprehensive financial report. Moreover, our firm's philosophy is to have the team leader on location during the completion of the majority of fieldwork. Therefore, Brian will be present at the City's offices during both our preliminary and final fieldwork.

ANTHONY M. CERVINI, CPA, CFRE

RESOURCE PARTNER

The resource partner is responsible for providing overall technical support for the engagement as well as serving as a backup for the engagement partner.

JAMES R. SAVIO, CPA, MAS

QUALITY CONTROL PARTNER

The quality control partner will provide a second partner review of the audit workpapers and the City's annual comprehensive financial report.

NICK BAVA, CPA, MAS
SENIOR AUDIT MANAGER

As the senior audit manager, Nick will be the City's secondary contact for anything related to the successful audit of your organization. Nick will be responsible for leading the assurance team in the field and coordinating all assurance efforts.

ADDITIONAL PROFESSIONAL STAFF

Other professional staff assigned to the engagement will be full-time employees of the firm and have a minimum of one to three years of auditing experience. In addition, all professional staff assigned to government engagements meet and usually exceed the CPE requirements contained in the U.S. Government Accountability Office, Government Auditing Standards (2018). Moreover, our government staff possess a specific knowledge of local government accounting and reporting requirements and their application for local governments. This is achieved by attending at least 40 hours per year of a combination of external courses sponsored by the AICPA, ICPAS, GFOA and IGFOA, as well as internal courses.

This enables our firm to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure you that our professional staff would not need any "on the job accounting or financial reporting training" by your staff. Moreover, we can assure the United City of Yorkville the quality of staffing for a multi-year engagement, even if a change in personnel is required, subject to your approval.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Following is a list of significant engagements performed last year that are similar to the engagement proposed for the United City of Yorkville.

See Reference Table in the Exhibits Section

SPECIFIC AUDIT APPROACH

From identifying expectations to executing a plan to preparing for next year, our approach is holistic and always forward-thinking.

For the United City of Yorkville, our approach satisfies a number of requirements, including high-quality service, access to senior resources and specialization in the government industry. We strongly believe Sikich is the firm that can offer you all of these and more.

We will tailor this engagement to the United City of Yorkville's specific needs—always with a view toward identifying new opportunities for financial and operational improvement. Procedures are designed to give full attention to evaluating significant areas, including those that present the greatest risk. Sikich's holistic approach will address critical compliance and risk management needs.

Before embarking on this engagement, we will make certain to have a clear understanding of your mission and strategic direction. We do this by identifying and addressing risks and helping you ensure financial strength. We strongly believe there is no such thing as too much communication, not only during the engagement, but also throughout the year.



AUDIT STANDARDS

The objective of our audit is to issue an unmodified opinion on the United City of Yorkville's governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information that collectively comprise the City's basic financial statements. The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, generally accepted government auditing standards issued by the United States Government Accountability Office (GAO, 2018), the Single Audit Act of 1996 and the Uniform Guidance. Our firm will issue an opinion on the basic financial statements and will subject the combining and individual fund financial statements and schedules and any other supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will not audit the statistical or introductory sections of the annual comprehensive financial report and accordingly, will not express an opinion on the information contained in these sections.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the United City of Yorkville provide us with the basic information required for our audit.

Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality
- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like the United City of Yorkville
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures
- Performance of additional testing, as necessary

PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems, minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict firm policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

QUALITY CONTROL

At Sikich, we are committed to providing the highest quality audits in the industry. The United City of Yorkville can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our firm has been a member of the Private Companies Practice Section of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office, for more than 30 years. In 2020, we received our eleventh consecutive peer review unmodified ("pass") report. This is the highest level of recognition conferred upon a public accounting firm for its quality control systems. Also, we go beyond the external reviews and maintain strong internal reviews of procedures and processes with oversight by our Quality Assurance Committee and our Partner-in-Charge of Quality Assurance. Please refer to the Exhibits section for a copy of our most recent peer review which included a review of specific government engagements since this accounts for a significant segment of our practice.

In addition, our state and local government reports have been reviewed by numerous federal and state oversight bodies and professional organizations. These reports have been judged to meet and, in most instances, exceed industry standards and requirements. Sikich has not been the subject of any disciplinary action or inquiry during the past five years. Sikich is a member of the AICPA's Governmental Audit Quality Center (GAQC), which is a firm-based voluntary membership center designed to promote the importance of quality governmental audits and the value of these audits to purchasers of government audit services. As a member of the GAQC, Sikich has access to key information and comprehensive resources that we use to help ensure our compliance with appropriate professional standards and laws and regulations that affect our audits. Through our membership in the GAQC, we also adhere to membership requirements designed to enhance the quality of our audit practice.

WHY THE UNITED CITY OF YORKVILLE SHOULD SELECT SIKICH

Our team works devotedly with governmental entities just like yours, has the resources required to perform this engagement and is technically experienced and insightful.

As previously mentioned, clients turn to us because our professionals are uniquely qualified to provide the service and industry expertise necessary to drive their organizational success. Your challenges are our challenges, and chances are, we have successfully faced them many times before. Aside from this, here are a number of reasons how the United City of Yorkville can benefit from a relationship with Sikich.

ACCESS

With Sikich, you get access to a multitude of resources that will help your organization grow today and in the future.

ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognitions in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled involvement from our most senior resources. Our partners are on-site during audit fieldwork and are available year-round for direct consultation as issues occur.

ACCESS TO EDUCATION

The United City of Yorkville will remain abreast of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to the City's engagement. We accomplish this by anticipating your needs based on our experience with you and your industry, and using a variety of communication channels: timely responses to your questions; informal discussions; mailings on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 84 Fiduciary Activities
- GASB Statement No. 87 Leases
- The New GASB Reporting Model
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Economic Condition Reporting
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- The New Look of HR: 2021
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment

ACCESS TO VALUE

Your organization will receive extraordinary value for Sikich's fee because we are dedicated to a customer-centric approach that includes open communication, respect and clear results. As a leader, the overall success of your organization should be the core of your focus. We're here to be your trusted advisor for those functions you can't focus on every moment, as well as for issues affecting the government industry, including new accounting pronouncements and employee benefit regulations. We understand that each client has its own unique set of needs, business practices and operating environment. Our services are tailored to the specific needs of your organization.

EXPERIENCE

Helping clients achieve long-term success is what we do. Our professionals will bring to your engagement the deep industry and service-level experience they have accumulated throughout the years.

EXPERIENCE IN YOUR INDUSTRY

Sikich's state and local government team provides services to more than 450 counties, cities, villages, towns and other local governments. Many of these have been long-standing clients and are evidence of our dedication to the state and local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our firm to develop an extensive nationally recognized expertise in governmental accounting, auditing and financial reporting procedures and practices.

Senior members of our government services team presently hold memberships and are actively involved in numerous governmental organizations, including:

- AICPA Government Audit Quality Center
- American Institute of Certified Public Accountants (AICPA)
- Central Association of College and University Business Officers (CACUBO)
- GFOA Special Review Committee (SRC)
- Government Finance Officers Association of Missouri (GFOA-MO)
- Government Finance Officers Association of the United States and Canada (GFOA)
- ICPAS Governmental Report Review Committees
- IGFOA Technical Accounting Review Committee
- Illinois Association of County Board Members and Commissioners (IACBMC)
- Illinois Association of Fire Protection Districts (IAFPD)
- Illinois Association of Park Districts (IAPD)
- Illinois Association of School Business Officials (IASBO)
- Illinois City/County Management Association (ILCMA)
- Illinois County Treasurers' Association (ICTA)
- Illinois CPA Society (ICPAS)
- Illinois Government Finance Officers Association (IGFOA)
- Illinois Library Association (ILA)
- Illinois Municipal Treasurers Association (IMTA)
- Illinois Parks and Recreation Association (IPRA)
- Illinois Tax Increment Association (ITIA)
- International City/County Manager's Association (ICMA)
- National Association of College and University Business Officers (NACUBO)

EXPERIENCE IN WHAT WE DO

Your Sikich engagement team is comprised of senior CPAs who have been working in the field for years. Providing high-quality audit services is second nature to each of them, which is proven through our impressive track record of helping clients succeed. This team will provide the United City of Yorkville with timely completion of professional services. Moreover, members of the Sikich government services team have served as expert speakers to organizations, state GFOAs and others for formal presentations at local meetings and annual conferences on a variety of governmental accounting, auditing and financial reporting topics. We have also developed governmental accounting, auditing and financial reporting training courses for various organizations with members of our firm serving as lead instructors for the courses.

EXPERIENCE IN GOVERNMENT OPERATIONS

Because of our large, diverse client base and our ability to attract talent from a variety of professional backgrounds, Sikich has an established reputation as one of the leading providers of professional services in the Midwest to governmental entities. Our team of professionals specializes in the management, operations and financing of general purpose state and local governments, park districts, intergovernmental organizations, municipal utilities and special districts. This focus and our exemplary reputation assure the City the highest quality work and the most cost-effective delivery of services.

INITIATIVE

One of our strengths at Sikich is our need to be proactive. We find potential issues before you have to worry about them, because we're ready with a solution.

INITIATIVE FOR A SMOOTH TRANSITION

Your transition to Sikich will be a non-disruptive one. Brian and Nick have directed the transition of many new clients and will bring this experience to the City's engagement team. Your engagement team will have continuous, hands-on involvement in what we consider an important relationship with the City. We have many ways of achieving this transitions such as:

- Developing an agreed-upon timetable for deliverables and follow up regularly on their progress
- Utilizing concise audit programs, eliminating unnecessary audit steps and preparing audit schedules and workpapers
- Using existing client materials to the greatest extent possible, such as internal control memos and client assistance letters

INITIATIVE FOR CUSTOMIZED SOLUTIONS

One-on-one, you will receive customized solutions based on your unique needs, and only your unique needs. You will find that achieving financial stability and growth, as well as uncovering new opportunities to improve performance, is possible through the strategies that Sikich experts will recommend and on which they will educate you.

After a more thorough review of your operations and audit-specific matters, we may uncover other opportunities. As part of our ongoing service and commitment to the City, we keep you abreast of regulatory changes and best business practices to ensure we identify crucial opportunities that will benefit the City.

INITIATIVE FOR YOUR SATISFACTION

The United City of Yorkville's success is built upon the quality services and value you feel you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client of the firm?
- What is your vision for the United City of Yorkville?

SCOPE OF SERVICES FOR THE UNITED CITY OF YORKVILLE

We will exceed your expectations by conducting and delivering on a high-quality engagement within your required timeline—all for a reasonable fee.

We are proposing to provide the following services to the United City of Yorkville as specified in the RFP:

- Audit of basic financial statements and discretely presented component unit (Yorkville Public Library) of the United City of Yorkville for the fiscal year ending April 30, 2022.
- Preparation of twenty (20) bound copies and an electronic copy (.pdf) of the annual comprehensive financial report (report covers, dividers, introductory section, MD&A and certain statistical data to be provided by the City);
- Preparation of fifteen (15) bound copies and an electronic copy (.pdf) of the management letter for the City, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of twelve (12) bound copies and an electronic copy (.pdf) of the report on compliance with Public Act 85-1142 (TIF);
- Preparation of one (1) bound copy and an electronic copy (.pdf) of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller;
- Preparation of twelve (12) bound copies and an electronic copy (.pdf) of the Single Audit Report, if applicable;
- Preparation of Data Collection Form to be submitted to the Federal Audit Clearinghouse, if applicable
- Assistance in completing and filing the required application and supporting documents to apply for the Certificate of Achievement for Excellence in Financial Reporting;
- Retain workpapers for seven (7) years in accordance with firm standards;
- Reporting to the City Council in accordance with Statement on Auditing Standards (SAS) No. 114, Communications with Those Charged with Governance; and
- Exit conference(s) with City Officials to present the completed audit and related materials.

CLIENT SERVICE TIMELINE

| EVENT | PERSON(S) ASSIGNED | TIMEFRAME | | | | | | | |
|---|--|-----------|-----|-----|-----|-----|-----|-----|-----|
| | | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT |
| I. Preliminary Planning During this phase of the audit, we would meet with representatives of the City to discuss the approach we would take during the audit, focusing on areas of particular concern to the City as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit. | The meeting would be attended by the engagement partner and engagement manager, if necessary. | | | | | | | | |
| II. Preliminary Fieldwork During this phase of the audit, we would develop an understanding and documentation of the City's accounting and administrative controls using its accounting procedures manual, EDP documentation and by interviewing staff. In addition, we may perform compliance testing of those controls to determine which controls, if any, that we could rely on during later phases of the audit. Sample sizes would be determined during this phase, but generally would be between 25 and 60. Moreover, we would develop our planning materiality on an individual fund basis and complete a preliminary analytical review of the City's financial position as a whole. In addition, we would review all minutes from the meetings of the City Council, the Pension Board, and the Library Board; review all ordinances adopted during the year; review any debt agreements entered into during the year and analyze any other unique transactions entered into by the City; and perform our fraud interviews in accordance with Statement on Auditing Standards (SAS) No. 99. Upon completion of this phase, we would finalize all necessary confirmations the City will prepare; review all proposed client assisted work papers and the timing of preparation by the City; develop our audit programs for the next phase of the audit and review and document any changes to the City's Annual Comprehensive Financial Report; and prepare the schedule for the remainder of the audit. | This phase would be completed by the engagement partner, engagement manager and one professional staff. | | | | | | | | |
| III. Fieldwork During this phase of the audit, we would complete all of our substantive testing of the account balances and prepare the draft of the City's financial statements with a rough draft of the financial statements provided to the City at the conclusion of field work. We would also prepare the draft of the management report. In addition, an exit conference would be held with officials from the City to discuss the preliminary results of the fieldwork, review any proposed audit adjustments, final adjusted trial balances that agree to the financial statements and any significant findings. | This phase would be completed by the engagement partner, engagement manager and one to two professional staff. | | | | | | | | |

| EVENT | PERSON(S) ASSIGNED | TIMEFRAME | | | | | | | |
|--|--|-----------|-----|-----|-----|-----|-----|-----|-----|
| | | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT |
| IV. Workpaper Review and Report Production During this phase of the audit, the workpapers, drafts of all financial reports and the management letter will be reviewed by the resource partner and the quality control partner. All workpapers are reviewed by the engagement partner during phase III to ensure that all necessary information is compiled during this phase to avoid imposing upon the City's staff after fieldwork has been completed. | This phase would be completed by the engagement partner, resource partner and the quality control partner. | | | | | | | | |
| V. Drafts to the United City of Yorkville We will deliver a preliminary draft of the Annual Comprehensive Financial Report at the end of fieldwork. A revised draft will be delivered by the engagement partner and reviewed in-depth with representatives of the City within three weeks of the preliminary draft. A revised draft, if necessary, will be delivered to the City no later than three business days after receiving all proposed changes. | This phase would be completed by the engagement partner. Draft by September 15. | | | | | | | | |
| VI. Completion of the Audit Upon approval of the drafts by the City, we will present the signed, bound copies of the annual comprehensive financial report, the management letter and the additional reports described in this proposal. The engagement partner will be available for meetings with representatives of the City including the City President, the City Council and management for formal presentations of the reports. | This phase would be completed by the engagement partner. Final by October 15. | | | | | | | | |
| VII. Support to the United City of Yorkville Our firm does not believe that the engagement ends with the exit conference. We stress that we are available throughout the year to provide technical accounting and financial reporting assistance and support to the City. In addition, we constantly monitor recent events in the state and local government industry, including new pronouncements that may impact our government clients, and communicate the effect of any proposed changes throughout the year. Moreover, our letter of recommendations each year will alert the City to any new pronouncements that may become effective in the next one to three years, including the potential effect that the pronouncement may have on the financial position and/or changes in the financial position of the City. | This phase would be completed by the engagement partner. | Ongoing | | | | | | | |

In future years, we would develop a similar plan and timeframe with the assistance of the United City of Yorkville to ensure the timely identification and resolution of any critical accounting and auditing issues prior to the issuance of our opinion and the annual comprehensive financial report. These completion dates are well within the deadlines established by the United City of Yorkville. We have a proven track record of meeting and exceeding deadlines established by our clients.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our firm's approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the Director of Finance. The timing of this discussion will provide the United City of Yorkville with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to the City Administrator or the appropriate level as defined in our professional standards.

Our firm's philosophy on additional fees and/or billings is based on an understanding between the firm and the client of the scope of the work to be performed. We have proposed a “not-to-exceed fee” for the audit, the scope and timing of which was specified by the United City of Yorkville. The billings for the audit would not exceed this fee unless the City specifically requests that the scope of the engagement be expanded and the City and the firm reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.

On page 5 of the request for proposal, regarding the indemnification paragraph, the AICPA Code of Professional Conduct stipulates an auditor's independence would be impaired if the auditor indemnifies a client for damages, losses or costs arising from lawsuits, claims or settlements that relate, directly or indirectly, to the client's acts (ET Section 1.228.020). We believe the indemnification provision, which appears to include the auditor's indemnification of client for client's acts would result in the impairment of independence of any auditor.

Our review of the April 30, 2021 annual comprehensive financial report identified the Yorkville Public Library being reported as a special revenue fund. While the City appropriately included the Library within their reporting entity, our recommendation would be to reclassify the Library from a special revenue fund to a discretely presented component unit in accordance with GASB Statement No. 61. Additional resources and guidance, specific to this conclusion can be found on the Illinois Government Finance Officers Technical Accounting Review Committee website:

<https://www.igfoa.org/content/documents/igfoatarcgasb61whitepaperfinal.pdf>

ADDITIONAL RESOURCES AND SERVICES

With more than a dozen services, our areas of expertise are oftentimes complementary of one another. How else can we help you meet your government's goals?

Many times, the challenges for which you enlist Sikich's help may be faced more effectively by integrating several of our services. Take a look at what we offer, and talk to your engagement partner about how these services may complement what you are already seeking.

DISPUTE ADVISORY

Disputes of any kind or size can be difficult to handle on your own. For example, what would happen if you began suspecting employee fraud within your organization? A dispute advisory expert can handle every aspect, from insurance claim preparation and being the liaison with law authorities, to creating a fraud prevention program and improving your organization's internal controls.

HUMAN RESOURCES

Your people are a large part of what makes up your organization. Recruiting, training and retaining employees are vital parts of ensuring your organization continues to provide only the best for your constituency. With services such as recruiting and onboarding, compensation and compliance, employee benefits and more, you can better understand what will keep your employees happy and productive.

MARKETING

The effectiveness of your marketing efforts can make or break your organization's success. From eye-catching logos to print and digital collateral, every piece must work for an intended audience. By delivering the right stories and amplifying those messages, you will properly position your organization in the marketplace.

NOT-FOR-PROFIT SERVICES

Funding challenges, increased demand from stakeholders and changing trends and policies can make it difficult for not-for-profit organizations to reach their goals. For those common challenges and others more specific to your organization, you need a professional services partner with an industry-dedicated team to deliver the accounting, advisory and technology services that will help you work toward your mission.

PROCESS IMPROVEMENT

Processes truly define organizations, but are often forgotten when seeking root causes to problems or managing more efficient and effective services. Improvements to existing processes—ranging from development review to utility billing—have the potential to decrease cycle time, increase quality and result in higher customer satisfaction. Sikich employs a customer-centric approach to process improvement by involving internal and external customers to understand and make meaningful improvements while continuing to meet their needs.

PUBLIC RELATIONS

Achieve a higher media profile, greater mindshare among your constituents and proper positioning in the marketplace with a thoughtful, research-based and integrated approach to public relations. From overall positioning to media relations, conveying the right stories to the right people is critical in an effective public relations program.

TECHNOLOGY: IT SERVICES

Staying ahead of, or even simply keeping up with, continually changing and complex technology developments can be challenging. Organizational management software, cloud solutions, strategic information technology and IT consulting can all drive your organization toward increased productivity—if implemented the right way.

TECHNOLOGY: SECURITY AND COMPLIANCE

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.

FEE PROPOSAL

PROPOSAL COST SUMMARY

See Fee Proposal in the Exhibits Section

These fees assume that the United City of Yorkville will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger, and will prepare certain schedules of account analysis and confirmations of account balances.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due within 60 days of receipt of an invoice. Invoices not paid within 60 days are assessed a finance charge of 1 percent per month (12 percent annually).

EXHIBITS

We know you likely have many more questions for us. Take a look at the attached documents for additional information about our firm and those who will work with you.

CONTRACTOR CERTIFICATIONS

REFERENCES

FEE PROPOSAL

ADDENDUM #1

ENGAGEMENT TEAM BIOGRAPHIES

- Brian D. LeFevre, CPA, MBA
- Anthony M. Cervini, CPA, CFE
- James R. Savio, CPA, MAS
- Nick Bava, CPA, MAS

SIKICH RESOURCES

STATE & LOCAL GOVERNMENT SERVICES

FIRM PROFILE

PEER REVIEW

CONTRACTOR CERTIFICATIONS

1. Insurance.

The undersigned certifies that it has all insurance coverages required by law or would normally be expected for the work to be performed and a copy shall be filed with the City upon request by the City for approval by the City.

2. The undersigned;

A. Certifies that it is not barred from bidding or contracting with the City as a result of a violation of either Paragraph 33E-3 or 33E-4 of Act 5, Chapter 720 of the Illinois Compiled Statutes regarding criminal interference with public contracting, and

B. Swears under oath that it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue as required by Chapter 65, Act 5, paragraph 11-42.1 of the Illinois Compiled Statutes, and

C. States that it has a written sexual harassment policy as required by the Illinois Human Rights Act (775 ILCS 5/2-105(A) (4)) a copy of which shall be provided to the City upon request, and

D. Agrees to comply with the requirements of the Illinois Human Rights Act regarding Equal Employment Opportunities as required by Section 2-105 of the Illinois Human Rights Act (775 ILCS 5/2-105)

E. Agrees to comply with the civil rights standards set forth in Title VII of the Civil Rights Act as mandated in Executive Order No. 11246, U.S.C.A. Section 2000e n.114 (September 24, 1965)

3. All work under this contract shall be executed in accordance with all applicable federal, state, and City laws, ordinances, rules and regulations which may in any manner affect the performance of this contract.

Dated: December 17, 2021 Contractor: Sikich LLP

By: Brian D. LeFevre

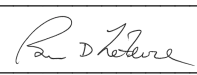
Title: Partner

REFERENCES

ORGANIZATION City of Batavia
ADDRESS 100 N. Island Avenue
CITY, STATE, ZIP Batavia, Illinois 60510
PHONE NUMBER 630.454.2030
CONTACT PERSON Ms. Peggy Colby
DATE OF PROJECT 2012 - present

ORGANIZATION City of St. Charles
ADDRESS 2 E. Main Street
CITY, STATE, ZIP St. Charles, Illinois 60174
PHONE NUMBER 630.377.4914
CONTACT PERSON Ms. Colleen Lavery
DATE OF PROJECT 2006 - present

ORGANIZATION Village of Oswego
ADDRESS 100 Parkers Mills
CITY, STATE, ZIP Oswego, Illinois 60506
PHONE NUMBER 630.551.2325
CONTACT PERSON Mr. Mark Horton
DATE OF PROJECT 2006 - present

Proposer's Name & Title: Brian D. LeFevre, Partner
Signature and Date:  December 17, 2021

FEE PROPOSAL

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF APRIL 30TH FOR THE FISCAL YEARS LISTED BELOW:

United City of Yorkville audit:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|------------------|------------------|------------------|------------------|------------------|
| <u>\$ 26,300</u> | <u>\$ 27,090</u> | <u>\$ 27,900</u> | <u>\$ 28,740</u> | <u>\$ 29,605</u> |

Police Pension audit:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| <u>\$ 4,500</u> | <u>\$ 4,635</u> | <u>\$ 4,775</u> | <u>\$ 4,920</u> | <u>\$ 5,070</u> |

TIF Compliance reports:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| <u>\$ 3,200</u> | <u>\$ 3,300</u> | <u>\$ 3,400</u> | <u>\$ 3,505</u> | <u>\$ 3,610</u> |

Single Audit (if required):

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| <u>\$ 4,200</u> | <u>\$ 4,330</u> | <u>\$ 4,460</u> | <u>\$ 4,595</u> | <u>\$ 4,735</u> |

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years listed below:

| | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|------------|---------------|---------------|---------------|---------------|---------------|
| Partner | <u>\$ 332</u> | <u>\$ 342</u> | <u>\$ 352</u> | <u>\$ 363</u> | <u>\$ 374</u> |
| Manager | <u>\$ 255</u> | <u>\$ 263</u> | <u>\$ 271</u> | <u>\$ 279</u> | <u>\$ 287</u> |
| Supervisor | <u>\$ 157</u> | <u>\$ 162</u> | <u>\$ 167</u> | <u>\$ 172</u> | <u>\$ 177</u> |
| Staff | <u>\$ 143</u> | <u>\$ 147</u> | <u>\$ 152</u> | <u>\$ 156</u> | <u>\$ 161</u> |
| Clerical | <u>\$ 55</u> | <u>\$ 57</u> | <u>\$ 58</u> | <u>\$ 60</u> | <u>\$ 62</u> |

Firm Name: Sikich LLP

Address: 1415 W. Diehl Road, Suite 400

Naperville, IL 60563

Signature:  Date: December 17, 2021

Printed Name: Brian D. LeFevre

Title: Partner

Phone Number: 630.566.8505



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

A. IMPORTANT INSTRUCTIONS TO BIDDERS

This addendum must be read, signed and dated by the bidder and included with the bid documents submitted by the bidder on or before the bid closing date and time. Failure to include this addendum with the bid documents may result in bid rejection.

Bidder will carefully note the inclusion of this addendum on the bid form.

B. ATTACHMENTS TO THIS ADDENDUM:

1. United City of Yorkville – Audit Journal Entries

C. CHANGES:

D. ADDITIONS:

E. DELETIONS:

F. SCHEDULE:

G. CLARIFICATIONS:

1. **Question** - The RFP includes a Single Audit as part of scope. Did the City require a Single Audit for 4/30/21 due to CRF (or other) funding? If not, when was the last time a Single Audit was required?

Response - Yes

2. **Question** - Have there been any significant changes in personnel or other changes in internal control or operations since the last audit?

Response - No

3. **Question** - Approximately how many bank and investment accounts are there?

Response - 10 bank accounts and 5 investment accounts.

4. **Question** - The 2021 report includes a subsequent event note on a new bond issue. Are any significant, additional debt issuances currently planned?

Response - We are currently in the process of refunding the 2011 Ref Bonds in the Sewer Fund and issuing \$1M in new money for a total of \$5.155M. The final bond ordinance is slated to be approved by Council on December 14, 2021 with the closing to occur in early January 2022.

5. **Question** - Does the City maintain all capital asset records, or is auditor assistance needed?



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

Response - Yes, the City maintains all capital asset records.

6. **Question** - The RFP references three TIFs. Based on a review of the Comptroller website, it was not clear if the Downtown TIF II fund has yet to reach the revenue level to trigger an audit requirement. Has it exceeded the \$100,000 cumulative revenue mark yet?

Response - The Downtown TIF II Fund will exceed the \$100,000 cumulative revenue mark by the end of the current fiscal year (FY 2022).

7. **Question** - What were the fees for the 2021 audit for each of the components requested in the RFP fee schedule?

Response - UCOY Audit - \$32,200
Police Pension Audit - \$2,800
TIF Compliance Reports - \$560
Single Audit (if required) - \$3,700

Question - Were there any unusual or one-time elements of the 2021 fee that will not be expected to impact 2022 and beyond?

Response - No.

8. **Question**- Please also clarify that no auditor assistance is needed with preparing the MD&A or statistical sections (beyond the statistical schedules that flow directly from the financial statements).

Response - Historically our auditors have updated the net position, changes in net position, fund balance/change of fund balance in gov funds and pledged revenue sections of the stats section, since it flows directly from the financials. The City updates the rest, including the MD&A.

9. **Question** - Has the City begun assessing the impact of the new lease standard (GASB 87)?

Response - Yes, on a preliminary basis.

10. **Question** - How many leases (both lessee and lessor) does the City have?

Response - Two, pertaining to copier and managed print services.

11. **Question** - Have there been any disagreements or difficulties with recent audits?

Response - No.

12. **Question** - Will the current audit firm be allowed to bid again or is rotation being required at this time?

Response - The current audit firm can bid again.



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

13. **Question** - Are there any aspects of the relationship with your current auditors that you would like to see improved?

Response - No.

14. **Question** - Is the previous auditor bidding on the engagement or is this a mandatory rotation

Response - Please see answer for # 12.

15. **Question** - How long were the auditors present at the City for preliminary and final fieldwork?

Response - Day or two for preliminary, one to two weeks for final fieldwork.

16. **Question** - How many auditors are usually in the field?

Response - 1 to 2 for preliminary, 2 to 3 for final fieldwork.

17. **Question** - Does the City anticipate expending greater than \$750,000 in Federal funds during the period covered by the request for proposal?

Response -Yes, Due to the receipt of ARPA funds.

18. **Question** - Does the audit firm maintain any information for the City? (i.e. capital assets, long term debt)?

Response - No.

19. **Question** - How many journal entries were proposed by the auditing firm for the FY2021 audit? Would the City be willing to provide the journal entry listing?

Response - Four, please find the journal entries attached.

20. **Question** - Does the Village prepare all accrual entries for the audit?

Response - Yes.

21. **Question** - What were the fees for the FY2021 audit?

Response - Please see answer from # 7.

22. **Question** - On page 5 of the request for proposal, regarding the indemnification paragraph, the AICPA Code of Professional Conduct stipulates an auditor's independence would be impaired if the auditor indemnifies a client for damages, losses or costs arising from lawsuits, claims or settlements that relate, directly or indirectly, to the client's acts (ET Section 1.228.020). We believe the indemnification provision, which appears to include the auditor's indemnification of client for client's acts would result in the impairment of independence of any auditor. Would you like us to include this language in our proposal?

Response – Yes, please include in proposal.



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

22. **Question** - With the Library being audited as a separate component in accordance with GASB Statement No. 61, would the City prefer a separate fee be itemized in our proposal for these services?

Response – No, historically the Library Fund has been reported as a fund of the City (special revenue) instead of a component unit, as its board is appointed by the Mayor, with Council consent.

H. ACKNOWLEDGMENT

The Bidder acknowledges receipt of this Addendum and understands its content to the Bid Documents.

I. SIGNATURE AND DATE

December 17, 2021

Authorized Signature

Date

| UNITED CITY OF YORKVILLE, ILLINOIS | | | | |
|--|---------------------|--|-----------|-----------|
| | | | | |
| Audit Journal Entries | | | | |
| April 30, 2021 | | | | |
| | | | | |
| AJE | Account | Account | | |
| # | Number | Description | Debit | Credit |
| | | | | |
| 1 | 01-000-13-00-1380 | GRANT RECEIVABLE | 18,060 | |
| | 01-000-41-00-4170 | STATE GRANTS | | 18,060 |
| CLIENT PROPOSED: Entry to record receivable at year end for ILETSB Reimbursement for Police Training | | | | |
| | | | | |
| 2 | 01-000-13-00-1339 | A/R - VIDEO GAMING TAX | 19,887 | |
| | 01-000-40-00-4055 | VIDEO GAMING TAX | | 19,887 |
| Entry to adjust FY2021 Video Gaming Accrual to actual at year-end | | | | |
| | | | | |
| 3 | 51-000-18-00-1880 | ASSET RETIREMENT OBLIGATIONS | | 6,296,555 |
| | 51-000-27-00-2780 | ASSET RETIREMENT OBLIGATIONS | 6,379,000 | |
| | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | | 82,445 |
| CLIENT PROPOSED: Entry to adjust GASB 83 items to adjust for current cost focus | | | | |
| | | | | |
| 4 | 52-000-18-00-1870 | DEFERRED OUTFLOWS - OTHER POST-EMPLOYMENT BENEFITS | 15,717 | |
| | 52-000-20-00-2010 | OPEB LIABILITY - OTHER POST-EMPLOYMENT BENEFITS | | 14,389 |
| | 52-000-29-00-2970 | DEFERRED INFLOWS - OTHER POST-EMPLOYMENT BENEFITS | | 6,468 |
| | 52-520-67-00-6X2021 | PENSION EXPENSE - OPEB | 5,140 | |
| | 51-000-18-00-1870 | DEFERRED OUTFLOWS - OTHER POST-EMPLOYMENT BENEFITS | 26,101 | |
| | 51-000-20-00-2010 | OPEB LIABILITY - OTHER POST-EMPLOYMENT BENEFITS | | 34,934 |
| | 51-000-29-00-2970 | DEFERRED INFLOWS - OTHER POST-EMPLOYMENT BENEFITS | | 10,388 |
| | 51-510-67-00-6X2021 | PENSION EXPENSE - OPEB | 19,221 | |
| POST-DRAFT: Entry to record OPEB Activity for Water and Sewer Funds | | | | |
| | | | | |
| | | TOTAL | 6,483,126 | 6,483,126 |
| | | | | - |
| ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT. | | | | |
| | | | | |

UNITED CITY OF YORKVILLE, ILLINOIS

L&A Only Entries
April 30, 2021

| AJE | Account | Account | | |
|-------------|--|--------------------------------|----------------|----------------|
| # | Number | Description | Debit | Credit |
| | | | | |
| RW 1 | 01-000-41-00-4160 | FEDERAL GRANTS | 784,715 | |
| | 01-000-41-00-4X2021 | FEDERAL GRANTS - CARES | | 784,715 |
| | L&A ONLY: Entry to reclassify grants for testing purposes | | | |
| | | | | |
| RW 2 | 25-225-92-00-8000 | PRINCIPAL PAYMENT | 54 | |
| | 25-225-92-00-8050 | INTEREST PAYMENT | | 54 |
| | L&A ONLY: Entry to split principal and interest expenses for testing purposes | | | |
| | | | | |
| RW 3 | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | | 119,599 |
| | 51-510-66-00-6X2021 | AMORTIZATION EXPENSE - GASB 83 | 119,599 | |
| | L&A ONLY: Entry to split amortization expense on bonds and GASB 83 for testing purposes | | | |
| | | | | |
| RW 4 | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | 82,445 | |
| | 51-510-66-00-6X2021 | AMORTIZATION EXPENSE - GASB 83 | | 82,445 |
| | L&A ONLY: Entry to readjust amortization expense on GASB 83 for testing purposes | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | TOTAL | 986,813 | 986,813 |

BRIAN D. LEFEVRE

CPA, MBA

Partner

Brian D. LeFevre, CPA, MBA, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting, and cash and debt management. Brian has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1993. He has also been responsible for developing and serving as lead instructor for governmental accounting, auditing and financial reporting training courses internally for the Firm and for the Illinois Government Finance Officers Association (IGFOA). Brian previously served as Chair of the Governmental Report Review Committee of the Illinois CPA Society.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting
- Police and Fire Pension Accounting Services

AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society, Governmental Report Review Committee
- Illinois Government Finance Officers Association
- GFOA Special Review Committee
- Northern Illinois Alliance of Fire Protection Districts
- Illinois Public Pension Fund Association
- Aurora Downtown Kiwanis Club, Former Treasurer and Board Member
- Greater Aurora Chamber of Commerce Leadership Academy, Class of 1996
- Lord of Life Church, Former Executive Director and Treasurer

EDUCATION

- Bachelor's Degree in Accounting, Valparaiso University
- Master of Business Administration, Northern Illinois University



LOCATION:

NAPERVILLE OFFICE

1415 W. Diehl Road
Suite 400

Naperville, IL 60563

P: 630.566.8505

F: 630.499.5885

brian.lefevre@sikich.com

ANTHONY M. CERVINI

CPA, CFE

Partner-in-Charge, Government Services

Anthony M. Cervini, CPA, CFE, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, budget development, internal controls, revenue and expenditure forecasting, and cash and debt management.

Anthony has participated in hundreds of audits of municipalities and other governmental entities since beginning his career with Sikich in 2005. He also has been responsible for serving as lead instructor for governmental accounting, auditing, financial reporting, cash management and internal control courses internally and for the Illinois Government Finance Officers Association (IGFOA), Wisconsin Government Finance Officers Association (WGFOA) and Illinois CPA Society.

Anthony serves on the GFOA Special Review Committee and the Illinois CPA Society Government Report Review Committee and previously served as a budget reviewer for the Government Finance Officers Association Distinguished Budget Presentation Award.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society Government Report Review Committee GAAP Sub-Chair (2018-2020)
- Illinois Government Finance Officers Association
- Wisconsin Government Finance Officers Association
- GFOA Special Review Committee
- Naperville Area Humane Society, Treasurer (2010-2017)
- PrimeGlobal Managers' Leadership Program (2015-2016)

EDUCATION

- Bachelor's Degree in Accounting, The University of Iowa
- Master of Business Administration, Benedictine University



LOCATION:

NAPERVILLE OFFICE

1415 W. Diehl Road
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F: 630.499.8668

anthony.cervini@sikich.com

JAMES R. SAVIO

CPA, MAS

Partner

James R. Savio, CPA, MAS, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, revenue and expenditure forecasting and cash and debt management. Jim has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1995. He has also been responsible in developing and serving as lead instructor for governmental accounting, auditing, financial reporting and cash management courses both internally and externally. Jim serves on the Illinois Government Finance Officers Association's Technical Accounting Review Committee and the Illinois CPA Society Governmental Executive Committee. Jim also serves as a committee member for Sikich's mentoring program and assists in the development and implementation of Sikich's new hire training program.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society, Governmental Executive Committee
- Illinois Government Finance Officers Association
Technical Accounting Review Committee
- Greater Aurora Chamber of Commerce Leadership Academy,
Class of 1998

EDUCATION

- Master of Accounting Sciences, Northern Illinois University
- Bachelor's Degree in Accounting, Northern Illinois University



LOCATION:

NAPERVILLE OFFICE

1415 W. Diehl Road
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Naperville, IL 60563
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F: 630.499.5656
jim.savio@sikich.com

NICK BAVA

CPA, MAS

Senior Audit Manager

Nick Bava, CPA, MAS, is a senior audit manager at Sikich, where he provides assurance and advisory services to a variety of governmental entities, with a focus on cities, villages, and park districts. He also works with not-for-profit entities including community colleges. He is responsible for providing technical services to Sikich's government clients in all areas of governmental accounting, auditing, financial reporting, budget development, internal controls, revenue and expenditure forecasting, and cash and debt management. Acting as the liaison between the client and engagement team, Nick conducts audit engagements, prepares and reviews financial statements, and assesses clients' business processes.

SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting
- Not-for-Profit Audit, Accounting

AFFILIATIONS

- Illinois Government Finance Officers Association, Conference Planning Committee
- Illinois CPA Society
- Government Finance Officers Association
- Metro West Council of Government
- Illinois City/County Management Association

EDUCATION

- Bachelor's Degree in Accounting, Illinois State University
- Master of Accounting Sciences, Northern Illinois University



LOCATION:

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1415 W. Diehl Road
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GOVERNMENT SERVICES

Government agencies experience increasing pressure to be more effective, efficient and transparent.

As a government leader, you know how important it is to find a professional services partner that can strategize, plan and implement solutions to meet the goals of your organization.

SERVICES SIKICH PROVIDES:

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Fraud Services for Governments
- ERP & CRM Software
- Human Capital Management & Payroll
- Insurance Services
- IT Services
- Marketing & Communications
- Pension Fund Accounting & Consulting Services
- Retirement Planning

Whether you represent a general purpose local government or special district, Sikich will help you meet your goals by providing professional guidance in your accounting, marketing, human resources, technology and other advisory functions.

Experience unparalleled commitment and high-quality, timely services when you partner with the experts at Sikich. For more than 30 years, we have provided:

- A highly skilled staff and management team entirely dedicated to government services
- An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- Timely and cost-effective service delivery

WHO WE SERVE:

Our government clients represent a wide range of industry sectors including:

- Counties
- Cities
- Villages
- Townships
- Other Special Districts
- Pension Plans
- Park Districts
- Forest Preserve Districts
- Public Libraries
- Community Colleges
- School Districts
- Water Authorities
- Water Reclamation Districts
- State Departments & Agencies

TEAM LEADER



ANTHONY CERVINI

CPA, CFE

PARTNER-IN-CHARGE

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E: anthony.cervini@sikich.com

WHY SELECT SIKICH?

Our team works devotedly with units of local government like yours to provide the resources required to help you focus on managing your organization, while we take care of everything behind-the-scenes.



GOVERNMENT SERVICES

OUR EXPERTS



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CPA
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E: jim.savio@sikich.com



MIKE WILLIAMS

CPA
PARTNER

E: mike.williams@sikich.com

ABOUT SIKICH

Sikich LLP is a global company specializing in technology-enabled professional services. With more than 1,000 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.



Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

FIRM PROFILE



ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has 1,000+ professionals throughout the country. Founded in 1982, Sikich now ranks within the country's top 30 largest Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

| | | |
|-----------------------------|-----------------------|----------------------------|
| AGRICULTURE | AUTOMOTIVE | CONSTRUCTION & REAL ESTATE |
| DISTRIBUTION & SUPPLY CHAIN | GOVERNMENT | HIGH-TECH |
| LIFE SCIENCES | MANUFACTURING | NOT-FOR-PROFIT |
| PRIVATE EQUITY | PROFESSIONAL SERVICES | |

STATISTICS

2020 Revenue \$184.2M
 Total Partners 100+
 Total Personnel 1,000+
 Personnel count as of 2020



● SIKICH LOCATIONS*

Akron, OH
(330) 864-6661

Crofton, MD
(410) 451-5150

Milwaukee, WI
(262) 754-9400

Princeton, NJ
(609) 285-5000

Washington, MO
(636) 239-4785

Alexandria, VA
(703) 836-1350

Decatur, IL
(217) 423-6000

Minneapolis, MN
(311) 229-5235

Springfield, IL
(217) 793-3363

Boston, MA
(508) 485-5588

Indianapolis, IN
(317) 842-4466

Naperville, IL
(630) 566-8400

St. Louis, MO
(314) 275-7277

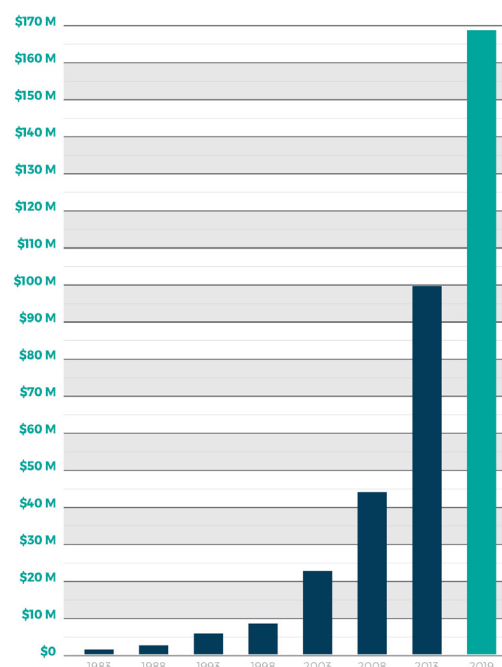
Chicago, IL
(312) 648-6666

Los Angeles, CA
(877) 279-1900

Peoria, IL
(309) 694-4251

St. Louis, MO
(636) 532-9525

SIKICH TOTAL REVENUE



SERVICES

ACCOUNTING, TAX & ASSURANCE

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance
- Digital Transformation Consulting

ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Capital Management & Payroll Consulting
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Supply Chain
- Transaction Advisory Services
- Wealth Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

CERTIFICATIONS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality

Center. We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

AWARDS

2018-2021

- 2021, 2020 Great Place to Work®
- 2020, 2019 Oracle® NetSuite 5 Star Award
- 2019/2020, 2018/2019 Inner Circle for Microsoft Dynamics
- *Accounting Today* Top 100 Firms - ranked top 30 nationally
- *Accounting Today* Top 100 Value Added Reseller Stars (VARs) - ranked top 10
- Best Places to Work in Illinois
- Best Places to Work in Indiana
- Milwaukee's Best and Brightest Companies to Work For®
- Chicago's Best and Brightest Companies to Work For®
- Boston's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 VARs

2017

- Bob Scott's Top 100 VARs
- *Accounting Today* Top 100 VARs
- Vault Accounting Top Ranked
- When Work Works Award
- WorldatWork Work-Life Seal of Distinction
- Microsoft Dynamics Inner Circle and President's Club
- Best Places to Work in Illinois
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Best Places to Work in Indiana
- Chicago's 101 Best and Brightest Companies to Work For®
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee
- *Chicago Tribune's* Top Workplaces
- *Crain's List* Chicago's Largest Privately Held Companies
- Boston's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- National Best and Brightest Companies to Work For



SIKICH IS PROUD TO BE PART OF:

PRIMEGLOBAL

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.



Report on the Firm's System of Quality Report

August 31, 2020

To the Partners of Sikich LLP
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Sikich LLP (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <http://www.aicpa.org/prsummary>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

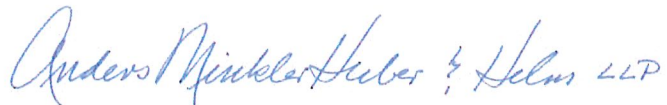
Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Audit Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations [SOC 1 and SOC 2 engagements]).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sikich LLP in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sikich LLP has received a peer review rating of *pass*.



ANDERS MINKLER HUBER & HELM LLP
Certified Public Accountants

Selden Fox

Accounting for your future

Proposal to Provide Professional Auditing Services to:

UNITED CITY OF YORKVILLE, ILLINOIS

FOR THE YEARS ENDING APRIL 30, 2022, 2023, AND 2024



DECEMBER 10, 2021

Edward G. Tracy, CPA
tracy@seldenfox.com
630.472.9456

619 Enterprise Drive | Oak Brook, IL 60523
1776 Legacy Circle | Naperville, IL 60563
630.954.1400 | www.seldenfox.com

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This proposal for professional services contains proprietary information of Selden Fox, Ltd. The nature and extent of our services may be described in more detail in an engagement letter issued after your approval of this proposal. Our proposal is subject to the completion of our customary evaluation of prospective clients called for by professional standards.

Selden Fox

Accounting for your future

619 Enterprise Drive | Oak Brook, Illinois 60523 | www.seldenfox.com
p 630.954.1400 | f 630.954.1327 | email@seldenfox.com

December 10, 2021

United City of Yorkville
Attn: Shanel Gayle, Purchasing Manager
800 Game Farm Road
Yorkville, Illinois 60560

Dear Ms. Gayle:

We are pleased to submit our response to the request for proposal for professional auditing services for the **United City of Yorkville** (City) for the years ending April 30, 2022, 2023, and 2024. Based on the details of your audit needs, we are confident that given the opportunity to serve the City, we will meet and surpass your expectations as they relate to work product quality, scheduling, and your overall client service experience. We say this with confidence, because our firm brings experience, expertise, and personal service to each of our clients.

One factor that greatly impacts the quality of your relationship with an accounting firm is service, and it is something we at Selden Fox take quite seriously. Utilizing a structure that is unusual in the accounting profession, Selden Fox provides the close, personalized service that is associated with a firm much smaller than ours. In addition, this structure ensures that our highest-level professionals are continuously available to serve clients like you.

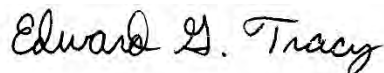
This unique combination of such high-quality work and individualized service is one of the key characteristics that differentiate our firm from many others. It is indeed a true reflection of the pride we take in giving clients our very best.

I would like to convey to you our sincerest desire to serve the United City of Yorkville and our gratitude for this opportunity. If selected to handle your audit, I would be personally committed to provide you superior client service.

I look forward to your response to our proposal.

Very truly yours,

SELDEN FOX, LTD.



Edward G. Tracy, CPA
Executive Vice President

EGT

Firm Profile

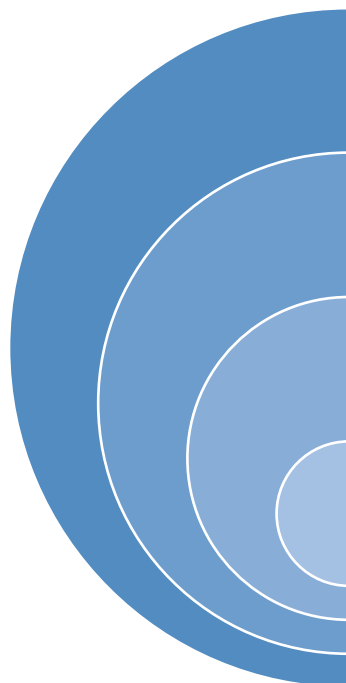
Selden Fox was founded in 1978 when five partners at a national accounting firm knew their clients needed more. The vision of the firm at that time was based on the philosophy that clients deserve quality work for which national firms are known and the close, personalized service of small firms. This philosophy continues to ring true today, and we are humbled by the growth we have experienced over the years.

Independence

Selden Fox, as a firm and individually among its various shareholders and officers, is independent of the United City of Yorkville, as defined by generally accepted auditing standards/the U.S. General Accounting Office's *Government Auditing Standards*. To our knowledge, there have been no professional relationships with Selden Fox or its members and the City or any of its agencies, its elected officials, and employees for at least the last five years.

Selden Fox Client Experience

Since its inception, Selden Fox has provided audit, accounting, tax, and consulting services to all types of government entities. Specifically, we serve many municipalities, park districts, and libraries. Having worked with so many government entities, we are sensitive to your unique concerns and know we must be flexible when working with you. As a result of our extensive government experience, the value of the client experience you will be provided when working with Selden Fox includes the following components.

| | | |
|---|------------|---|
|  | Accessible | <ul style="list-style-type: none"> • Access to the most senior professionals at the firm |
| | Efficient | <ul style="list-style-type: none"> • Save you and your organization time and money with efficient service and practical advice |
| | Proactive | <ul style="list-style-type: none"> • Communicate proactively, more than an annual engagement |
| | Personal | <ul style="list-style-type: none"> • Go beyond the traditional role of accountant, providing personal service |
| | | |
| | | |
| | | |

Firm Profile (continued)

What Our Clients Say....

Based on a recent client survey, Selden Fox clients had the following testimonials to share regarding their experience working with Selden Fox.

“Selden Fox is very thorough with the audit. They are very diligent. They are very helpful. They go above and beyond what is expected of them.” – **Business Manager, Government Entity**

“When working on our audit Selden Fox was clearly knowledgeable, professional and thorough. They answered questions we had during the process and were very clear about an area that needed addressing. Additionally, they shared great information with our Board of Trustees when the audit was complete and answered any questions they had. Having worked with Selden Fox for several years now after working with another company that was less efficient and professional, I appreciate Selden Fox’s approach and hope to continue working with them for many years to come.” – **Director, Government Entity**

“Our organization has been a client of Selden Fox for many years. We are very satisfied with the quality of the firm’s work and especially with the responsiveness of the firm’s personnel. The firm has assisted us with issues that go beyond the financial statements. It has been a very worthwhile professional relationship.” – **Director of Administration and Operations, Nonprofit Organization**

“Selden Fox is very professional and thorough in their work and services. The staff was very easy to work with and very helpful.” – **President, Private School**

“The employees at Selden Fox, from top down, are all very personable and easily reachable. They have been very informative in a variety of situations. All of the workers we have dealt with are also very sensitive to our specific timing review dates and when reports are needed.” – **Executive Director, Nonprofit Organization**

“Selden Fox has provided financial audit and tax services for us for about 15 years. The people, services and knowledge has been outstanding, but what I value most of all is the always present willingness to find ways to help solve complex domestic or international challenges, whether they be corporate structure related, tax related or financial issues. Selden Fox’s focus has always been on finding the best, most efficient and cost-effective solution.” – **CFO, Technology Company**

Firm Qualifications & Experience

Today, the firm has nearly 70 employees, including 60 professional staff – 33 of whom are CPAs, all working out of our Oak Brook office. Opting not to engage any publicly held entities, we focus on servicing governmental entities, nonprofit organizations, and privately held businesses. Our offerings include audit and assurance, tax, accounting solutions, and general consulting services.

Government Experience

We perform audits of financial statements for numerous municipalities, other local governments, and state and federal government grant programs. In fact, over the last 40 years, Selden Fox has conducted more than 600 governmental audits and served more than 80 different governmental entities, many of which have obtained and hold the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. Currently, we serve more than 40 different governmental agencies. This experience makes us uniquely qualified to meet your auditing needs.

Because we have been and continue to be committed to the governmental sector, Selden Fox has cultivated a sizable and highly qualified governmental audit staff. All the firm's governmental audit staff have fulfilled the training requirements necessary to meet governmental audit standards and standards for the Single Audit Act. In addition, the staff completes our firm's in-house governmental training program annually.

Selden Fox officers have served on the Illinois CPA Society's Governmental Report Review Task Force, act as reviewers for the Government Finance Officers Association Certificate of Achievement program and are members of the Government Finance Officers Association and the Illinois Government Finance Officers Association. We are also a member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center, a demonstration of our commitment to quality in the performance of governmental audits. As a member, we have access to resources on the latest developments in accounting, auditing, and the various rules and regulations that affect governmental audits. As such, we are at the forefront of any new accounting and reporting issues affecting local governments. We feel that part of our responsibility as auditors is to make sure our clients are aware of these issues and how they may affect them. We accomplish this in several ways, not only through our management letter issued with each audit, but also via a bi-weekly electronic newsletter highlighting topics of interest for local governments and privately held businesses, as well as regular correspondence with our clients.

Firm Qualifications & Experience (continued)

Peer Review

As part of our continuing membership in the American Institute of Certified Public Accountants (AICPA), as well as the AICPA's Center for Audit Quality (CAQ), Governmental Audit Quality Center (GACQ), and Employee Benefit Plan Audit Quality Center (EBPAQC), we are required to undergo a peer review every third year. Peer reviews involve a rigorous study by an independent accounting firm of a member firm's quality control. Areas examined include leadership responsibility within the firm, relevant ethical requirements, acceptance and continuance of clients and specific engagements, human resources, engagement performance, and monitoring.

Having completed our fourteenth peer review conducted through the National Peer Review Committee of the AICPA, **we are proud to report that we received the highest ranking possible – an opinion that we meet all of the quality control and professional standards established by the AICPA.** It is a true testament to the quality of work we consistently deliver to our clients. This is a rare accomplishment, even among national firms. A copy of our most recent peer review report is provided on the next page. Our Peer Review included a review of governmental engagements.

Firm Qualifications & Experience (continued)

Peer Review (continued)

Briscoe, Burke & Grigsby LLP CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

December 11, 2020

To the Shareholders of Selden Fox, Ltd.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Selden Fox, Ltd. (the firm) applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

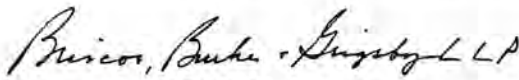
Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, which was a compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Selden Fox, Ltd. applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Selden Fox, Ltd. has received a peer review rating of *pass*.


Certified Public Accountants

Members American Institute of Certified Public Accountants
4120 East 31st Street, Suite 100 Tulsa, Oklahoma 74135-3633 (918) 749-8337

Partner, Supervisory and Staff Qualifications & Experience

Perhaps more than anything else, the success and personalization of an engagement is dependent upon the experience, capabilities, and dedication of the engagement team members.

In addition to having a long history of serving governmental entities and a highly qualified governmental audit staff, we have yet another advantage when it comes to providing you with the right engagement team, a high retention rate among our professionals. On our governmental audit staff, our six officers and managers have been with Selden Fox an average of more than 16 years.

Thus, when we talk about our experience, we're not just talking about some of our professionals. We are talking about a core group of professionals at the top of the firm. Likewise, when we assign individuals to your engagement, we can select those individuals with the experience, capabilities, and personal styles that best match your needs. If selected by the City our engagement team will consist of a shareholder—Edward Tracy, who will serve as the project manager in the first year; a quality control officer; a senior auditor; and two associate auditors.

Edward G. Tracy, CPA | Executive Vice President and Shareholder

Ed joined the audit department of Selden Fox in 1988. Now a shareholder, Ed heads the firm's governmental audit practice. Committed to serving the governmental sector throughout his career, Ed has designated government entities as a long-term area of personal specialization, working with municipalities, park districts, townships, and special districts. He has personally supervised the following government engagements (audits unless otherwise indicated) in the last three years:



- Bartlett Park District
- Berkeley Park District (compilation)
- Bloomingdale Park District
- Blue Island Public Library
- Brookfield, Village of
- Calumet Park, Village of
- Cary, Village of
- Forest View, Village of
- Hanover Park Park District
- Joliet Park District
- Kenilworth Park District
- Lemont Township
- Niles, Village of
- Northbrook Public Library
- River Forest Park District
- Riverside Township
- Roselle Park District
- Vernon Hills, Village of
- Wayne, Village of
- West Dundee, Village of
- Westchester Park District
- Wheatland Township
- Winfield Township

Partner, Supervisory and Staff Qualifications & Experience (continued)

Edward G. Tracy, CPA | Executive Vice President and Shareholder (continued)

The remaining balance of Ed's practice is primarily working with nonprofit organizations. A majority of his practice is audits, although he often provides full service to his clients taking responsibility for tax compliance matters.

Ed received his bachelor's degree in accounting from the University of Illinois. He is a member of the AICPA, the Illinois CPA Society, and the Illinois Government Finance Officers Association. He has served on the Illinois CPA Society's Government Report Review Task Force and is a reviewer in the Government Finance Officers Association Certificate of Achievement Program. Ed has also been an instructor for the Illinois CPA Society's Government Report Review Task Force training and has written articles on auditing government entities for both the Illinois Association of Park Districts and the Township Officials of Illinois member publications.

Outside the office, Ed enjoys spending time with his wife and four children, including triplets. An avid Chicago Cubs and Bulls fan, he enjoys golfing and finds time to coach and participate with his kids in various sports and activities in the community.

Peggy L. Brady, CPA | Senior Vice President

As a member of the Selden Fox Auditing and Assurance group, Peggy performs independent reviews of financial statements, audit reports, and high-risk areas for the firm's clients. She develops and conducts continuing education curriculum for the firm to provide technical guidance and assistance.



Prior to joining Selden Fox in 2012, Peggy worked at a national firm for more than 10 years, most recently serving as a director of audit and accounting. In this position, and through assurance and consulting engagements, she gained managerial experience and technical expertise in a variety of industries.

She completed her undergraduate studies at Augustana College earning a bachelor's degree in accounting and business administration. Peggy went on to study at DePaul University and was awarded a master's degree in business administration.

Peggy is a member of the AICPA and the Illinois CPA Society. She also is an AICPA Not-for-Profit Section member, as well as a member of the Accounting Principles Committee with the Illinois CPA Society.

Outside of work, Peggy enjoys spending time with her husband and two daughters and being involved with their extracurricular activities and school. She is a co-troop leader and volunteer with Girl Scouts of Greater Chicago and Northwest Indiana.

Specific Audit Approach

We have conducted internal and external audits and reviews that literally number in the thousands. Yet, for each one of those, we have personalized our approach to focus on those areas that represent the most significant risks to each client. This approach destroys the myth that one audit is just like the next.

The primary objective in our risk-based audit approach is to gain an understanding of our client, its environment, and its existing controls in order to identify the greatest risk areas from the onset of the audit. This understanding means we can focus on those areas and identify the relevant link between the assessed risks and the nature, timing, and extent of the audit performed. This tailored approach means our clients receive a highly efficient, focused, and simplified audit; save administrative time of its staff; and acquire timely advice and answers.

We also believe in completing all audit work at the client's offices, if possible. This approach allows for effective communication through the end of the audit, as well as greater efficiency in wrapping-up the process. We will conduct a closing meeting at the conclusion of fieldwork to discuss the audit results. The percentage of time to be put in on the audit by level of personnel is typically expected to be as follows:

| | |
|-------------------|-----|
| Partner/Manager | 15% |
| Senior Accountant | 35% |
| Staff Accountants | 50% |

Audit Procedures

Our audit procedures will be divided into two phases, preliminary fieldwork and on-site fieldwork (substantive procedures). We anticipate performing preliminary procedures in April for two to three days, at a mutually agreeable time but at least three weeks prior to the start of fieldwork. Estimated hours by level of professional personnel for this phase is as follows:

| | |
|-------------------|----------|
| Partner/Manager | 4 hours |
| Senior Accountant | 24 hours |
| Staff Accountant | 24 hours |

The **Preliminary Fieldwork** phase typically includes:

- Meet with Finance Director and City Manager to discuss our approach to the audit and tasks to be performed by the City's personnel.
- Review minutes of Board meetings to determine and understand recent history and impact on audit.

Specific Audit Approach (continued)

Audit Procedures (continued)

- Provide management with a list of items needed to complete the substantive phase of the audit.
- Obtain permanent file documentation, to the extent available, including but not limited to the following:
 1. Financial and personnel policy manuals, including the City's investment policy.
 2. Current year appropriation ordinance and tax levy ordinance, and the agency tax rate reports received from the county for the two most recent tax years.
 3. Debt agreements outstanding, including schedule of future maturities.
 4. Latest actuarial valuations performed for the Illinois Municipal Retirement Fund (IMRF), Police Pension Plan, Firefighters' Pension Plan, and Other Postemployment Benefit Plan.
 5. Grant agreements awarded or expended during the fiscal year.
 6. All significant outstanding contractual commitments.
- Obtain an understanding of the City's accounting systems and related internal controls and perform a walkthrough of significant types of transactions. We anticipate the key accounting systems will include cash receipts, revenue recognition, purchasing and cash disbursements, utility billing, and payroll.
- Obtain a preliminary schedule of expenditures of federal awards (SEFA) to identify federal program(s) to be tested under Uniform Guidance.
- Test key controls identified within the accounting systems, to determine extent of reliance that may be placed on these controls in designing substantive procedures and to identify areas in which established controls are not being followed or additional controls are needed. These controls will be tested by taking a sample of transactions occurring throughout the year and verifying that expected control procedures have been followed. We make sure to include all significant operational segments within our testing and ensure testing done is in accordance with Uniform Guidance requirements. We will expand our testing should the results from our original sample contain exceptions. We will also examine key reconciliations throughout the year.
- Perform preliminary analytical procedures to identify the major funds, significant account balances, and major functions.
- Conduct interviews with relevant City department heads in compliance with auditing standards related to the consideration of fraud in a financial statement audit. Correspond with Board members, allowing them the opportunity to voice their concerns about potential fraud or irregularities.

Specific Audit Approach (continued)

Audit Procedures (continued)

- Prepare and send confirmations to:
 1. Financial institutions regarding cash balances on hand and debt liabilities owed,
 2. Investment firms regarding the balances in those accounts,
 3. Attorneys to discuss contingent matters, and
 4. Grantor agencies to verify conditions and terms of grant agreements.

After completing our preliminary procedures, we will design our substantive procedures to provide sufficient audit evidence to allow us to render an opinion on the City's financial statements. We anticipate spending approximately two weeks on site for this phase of the audit in early August, at a time that is mutually agreeable with the City. The estimated hours by level of professional personnel for this phase typically is as follows:

| | |
|-------------------|-----------|
| Partner/Manager | 30 hours |
| Senior Accountant | 90 hours |
| Staff Accountants | 120 hours |

The **On-Site Fieldwork** phase typically includes:

- Obtain year-end reconciliations for all cash and investment accounts. Confirm balances with financial institutions and test reconciling items for accuracy and completeness. Reconcile investment income to monthly investment statements.
- Confirm or vouch online various tax receipts with the county and the state of Illinois. Determine amounts received within recognition period subsequent to year end to recompute receivable balances on state tax and intergovernmental revenues. Obtain current year's property tax levy and recompute receivable and deferred inflows balances on April 30.
- Obtain client analysis of prepaid items and vouch cash outlay to supporting documentation. Recompute percentages used to determine prepaid balances on April 30.
- Obtain detail of all capital asset additions and disposals during the year and vouch on a test basis to supporting documentation. Recompute depreciation expense on a test basis. Obtain detail of capital outlay expense to identify potential capital asset additions.
- Review disbursement activity subsequent to year end to identify additional liabilities as of April 30.
- Confirm debt activity with third parties and reconcile current year principal and interest payments to debt agreements.

Specific Audit Approach (continued)

Audit Procedures (continued)

- Obtain census data provided to actuaries for IMRF and police pension plans, and other postemployment benefit plan(s). Verify information on a test basis to supporting payroll and personnel records. Obtain actuarial valuation and review actuarial assumptions for reasonableness. Obtain SOC 1 Type 2 Report from IMRF on the operating effectiveness of IMRF's controls over the allocations of additions and deductions to employer accounts and consider the impact of any findings on the City's financial reporting.
- Review assumptions used in actuarial valuations for reasonableness, taking into consideration historical and expected future performance.
- Reconcile fund balances to the prior year annual comprehensive financial report. Review ending fund balances and identify deficit fund balances for further review and report disclosure. Analyze governmental funds' fund balance restrictions, commitments, and assignments.
- Perform analytical procedures on revenue and expense accounts by comparing actual results to the budget. Discuss significant variances with client and vouch client representations to supporting documentation.
- Reconcile significant tax and intergovernmental revenues to state and county websites, or third-party confirmations as needed.
- Reconcile payroll expense and accruals for payroll and compensated absences to quarterly payroll tax returns and year end payroll registers, respectively.
- Review possible contingent liabilities through confirmation with attorneys, examination of attorneys' invoices, and discussions with staff. Analyze construction contracts in effect to determine commitments at year end.
- Additional procedures will be determined after consideration of the results of our preliminary procedures.

Technology Used

In completing our audits, we utilize the latest in software for public accounting firms – ProSystem fx Engagement and Caseware IDEA (IDEA).

ProSystem fx Engagement is a trial balance database audit program which integrates with Microsoft Excel and Word documents. All work papers are created and prepared electronically and stored within an electronic client folder. The report's financial statements are prepared in Excel, with all balances automatically linked to the trial balance database through integration features, providing additional efficiencies in the audit process.

Specific Audit Approach (continued)

Technology Used (continued)

IDEA is a data mining and extraction tool. In addition to some of the more common audit retrieval tools, IDEA also improves audit efficiency and effectiveness using the following functions:

- Sampling, including planning, selection, and evaluation for systematic, random, stratified random, monetary unit, and attribute sampling plans.
- Field manipulation that allows field to be appended for calculations and recomputations.
- Field statistics which display and print statistics about any numeric or date field in the file.

These systems, along with an online portal that can be used for transferring files, and our secure messaging platform provide us the opportunity to strive to the extent possible for a paperless and secure operation during the audit process.

Proposed Timeline



References

Current Government Clients

The following is a list of current government clients. See certifications section for additional references.

| <u>Agency</u> | <u>Initial Year of Service</u> | <u>Client Contact</u> | <u>Telephone Number</u> |
|-------------------------------|--------------------------------|-----------------------|-------------------------|
| Municipalities: | | | |
| Brookfield* | 2020 | Doug Cooper | 708.485.1166 |
| Calumet Park | 2003 | Teri Raney | 708.926.7402 |
| Cary* | 2015 | Michael Ducharme | 847.639.0003 |
| Forest View | 2002 | Mark Masciola | 708.788.3429 |
| Niles* | 2016 | Kent Oliven | 847.588.8031 |
| Vernon Hills | 2021 | Anne Fairbairn | 847.367.3700 |
| Wayne | 2010 | Howard Levine | 630.584.0259 |
| West Dundee* | 2005 | David Danielson | 847.551.3800 |
| Park Districts: | | | |
| Addison* | 2009 | Dennis Mesching | 630.233.7275 |
| Bartlett* | 2021 | Eric Leninger | 630.540.4812 |
| Berkeley | 2008 | Arthur Schenone | 847.895.9588 |
| Bloomington* | 2020 | June Fergus | 630.529.9184 |
| Hanover Park | 1980 | Bob O'Brien | 630.837.2468 |
| Kenilworth | 2019 | Johnathan Kiwala | 847.251.1691 |
| Lombard* | 2008 | Andrea Chiappetta | 630.627.1281 |
| Roselle* | 2008 | Nicole Orlandino | 630.894.1048 |
| Westchester | 2005 | David Brink | 708.865.8200 |
| Special Districts: | | | |
| Berwyn Public Health District | 2005 | David Avila | 708.788.6600 |
| Berwyn Township | 2005 | David Avila | 708.788.6600 |
| Lemont Township | 2001 | Michael Shackel | 630.257.2522 |
| Northbrook Public Library | 2016 | Anna Amen | 847.272.6229 |
| Riverside Township | 2014 | Vera Wilt | 708.442.4400 |
| Salt Creek Sanitary | 2004 | Deborah Seaton | 630.832.3637 |
| Wheatland Township | 2014 | Carolyn Rominger | 630.717.0092 |
| Winfield Township | 2018 | Nicole Prater | 630.231.3591 |

* Received GFOA Certificate of Achievement

Requested Services

Annual Audit

We will perform the annual audit of the financial statements of United City of Yorkville in accordance with generally accepted auditing standards and issue an opinion on the financial statements addressed to the City for the years ending April 30, 2022, 2023, and 2024.

Additionally, we will prepare the TIF assurance letter for the City's TIF Districts. We will also provide a separate report in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if required; and an "in-relation-to" opinion on the Consolidated Year-end Financial Report (CYEFR) in accordance with the 30 ILCS 708 Grant Accountability and Transparency Act, if required.

Additional Reports

We will prepare and file the annual supplemental report by the Office of the Comptroller of the State of Illinois.

Management Letter

We will consider the financial records and related internal controls in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements. We will prepare a detailed letter of comment on internal controls and, if applicable, other recommendations for improvement.

Communication to the Board of Commissioners

We will prepare a letter providing additional information regarding the scope and results of the audit as set forth in the auditing standards. Such information will include all audit adjustments and an immediate written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the Finance Director and City Manager.

Attendance at Board or Audit Committee Meetings

We are available to attend board or committee meetings to discuss audit results and any recommendations for improvement. Additionally, we are available to meet with staff to discuss final adjustments.

Fee Terms

Our fees are based on actual time spent rendering services at standard professional hourly rates, which are related to the level of experience and training of the individuals assigned. Our professional fees (all-inclusive maximum price) for the audit work are outlined in Certifications section (see page 19). Our proposed fee assumes that:

- The accounting records and related documentation will be adequate and up-to-date with accounts properly reconciled.
- Receivables, property, and equipment depreciation schedules and investment activity and allocation to various funds' schedules (i.e., accounting projects) are all current and up-to-date.
- Our audit staff will receive maximum assistance in retrieving documents and in preparing confirmation requests and required schedules.

It should also be noted that occasionally, because of unexpected happenings or unanticipated events, it becomes necessary to charge more than budgeted. In our experience, these are rare events, and such charges are not done without client's concurrence. Our proposed fee will be the City's cost unless otherwise mutually agreed. We issue progress billings, usually monthly, for services rendered and invoices are payable upon presentation.

In addition to the audit, we are available throughout the year to answer questions as they arise, and indeed encourage the City to pose those questions to us. Time spent on such inquiries will not be billed unless it is necessary for us to research the question and/or provide a memo of our findings or recommendations.

Services rendered outside the scope of the audit will be provided at an hourly discounted rate.

Our Investment

As part of our investment in a long-term relationship with you, all review and preparation work related to the transition in accounting firms will be absorbed by our firm. This work entails discussions and review of workpapers with predecessor auditors; preparation of our permanent files, including system and internal control documentation; initial drafting of our audit planning document; and first year costs relating to report preparation. **The value of this initial investment that will not be billed to the City is approximately \$5,000.**

APPENDIX

CONTRACTOR CERTIFICATIONS

1. Insurance.

The undersigned certifies that it has all insurance coverages required by law or would normally be expected for the work to be performed and a copy shall be filed with the City upon request by the City for approval by the City.

2. The undersigned;

A. Certifies that it is not barred from bidding or contracting with the City as a result of a violation of either Paragraph 33E-3 or 33E-4 of Act 5, Chapter 720 of the Illinois Compiled Statutes regarding criminal interference with public contracting, and

B. Swears under oath that it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue as required by Chapter 65, Act 5, paragraph 11-42.1 of the Illinois Compiled Statutes, and

C. States that it has a written sexual harassment policy as required by the Illinois Human Rights Act (775 ILCS 5/2-105(A) (4) a copy of which shall be provided to the City upon request, and

D. Agrees to comply with the requirements of the Illinois Human Rights Act regarding Equal Employment Opportunities as required by Section 2-105 of the Illinois Human Rights Act (775 ILCS 5/2-105)

E. Agrees to comply with the civil rights standards set forth in Title VII of the Civil Rights Act as mandated in Executive Order No. 11246, U.S.C.A. Section 2000e n.114 (September 24, 1965)

3. All work under this contract shall be executed in accordance with all applicable federal, state, and City laws, ordinances, rules and regulations which may in any manner affect the performance of this contract.

Date: December 10, 2021

Contractor: Selden Fox Ltd.

By: Edward G. Tracy, CPA

Title: Executive Vice President

REFERENCES

** Received GFOA Certificate of Achievement*

| | |
|------------------|---|
| ORGANIZATION | Village of Cary * |
| ADDRESS | 655 Village Hall Drive |
| CITY, STATE, ZIP | Cary, IL 60013 |
| PHONE NUMBER | 847.639.0003 |
| CONTACT PERSON | Michael Ducharme, Director of Finance |
| DATE OF PROJECT | We have handled the annual audit for Cary since fiscal year 2016. |

| | |
|------------------|---|
| ORGANIZATION | Village of Niles* |
| ADDRESS | 1000 Civic Center Drive |
| CITY, STATE, ZIP | Niles, IL 60714 |
| PHONE NUMBER | 847.588.8031 |
| CONTACT PERSON | Kent Oliven, Finance Director |
| DATE OF PROJECT | We have handled the audit for Niles since fiscal year 2016. |

| | |
|------------------|---|
| ORGANIZATION | Village of West Dundee* |
| ADDRESS | 102 S. 2 nd Street |
| CITY, STATE, ZIP | West Dundee, IL 60118 |
| PHONE NUMBER | 847.639.0003 |
| CONTACT PERSON | David Danielson, Finance Director |
| DATE OF PROJECT | We have handled the audit for West Dundee since fiscal year 2005. |

| | |
|------------------|---|
| ORGANIZATION | Village of Forest View |
| ADDRESS | 7000 46 th Street |
| CITY, STATE, ZIP | Forest View, IL 60402 |
| PHONE NUMBER | 708.788.3429 |
| CONTACT PERSON | Michael Dropka, Village Administrator |
| DATE OF PROJECT | We have handled the audit for Forest View since fiscal year 2003. |

| | |
|------------------|--|
| ORGANIZATION | Village of Brookfield* |
| ADDRESS | 8820 Brookfield Ave. |
| CITY, STATE, ZIP | Brookfield, IL 60501 |
| PHONE NUMBER | 708.563.4800 |
| CONTACT PERSON | Doug Cooper, Finance Director |
| DATE OF PROJECT | We have handled the audit for Summit since fiscal year 2020. |

FEE PROPOSAL

*SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF
APRIL 30TH FOR THE FISCAL YEARS LISTED BELOW:*

United City of Yorkville audit:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| <u>\$33,500</u> | <u>\$34,500</u> | <u>\$35,000</u> | <u>\$36,000</u> | <u>\$36,500</u> |

Police Pension audit:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------|----------------|----------------|----------------|----------------|
| <u>\$2,900</u> | <u>\$2,900</u> | <u>\$2,900</u> | <u>\$2,900</u> | <u>\$2,900</u> |

TIF Compliance reports:

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|--------------|--------------|--------------|--------------|--------------|
| <u>\$600</u> | <u>\$650</u> | <u>\$650</u> | <u>\$700</u> | <u>\$750</u> |

Single Audit (if required)

| <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------|----------------|----------------|----------------|----------------|
| <u>\$4,500</u> | <u>\$4,600</u> | <u>\$4,700</u> | <u>\$4,800</u> | <u>\$4,900</u> |

*SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years listed below:*

| | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|------------|--------------|--------------|--------------|--------------|--------------|
| Partner | <u>\$330</u> | <u>\$335</u> | <u>\$335</u> | <u>\$340</u> | <u>\$340</u> |
| Manager | <u>\$220</u> | <u>\$225</u> | <u>\$225</u> | <u>\$230</u> | <u>\$230</u> |
| Supervisor | <u>\$175</u> | <u>\$180</u> | <u>\$185</u> | <u>\$190</u> | <u>\$190</u> |
| Staff | <u>\$135</u> | <u>\$140</u> | <u>\$140</u> | <u>\$145</u> | <u>\$145</u> |
| Clerical | <u>\$80</u> | <u>\$85</u> | <u>\$85</u> | <u>\$90</u> | <u>\$90</u> |

Firm Name: Selden Fox, Ltd.

Address: 619 Enterprise Drive, Suite 100
Oak Brook, IL 60523

Signature Edward G. Tracy Date: 12/10/2021

Printed Name: Edward G. Tracy, CPA

Title: Executive Vice President

Phone Number: 630.954.1400



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

A. IMPORTANT INSTRUCTIONS TO BIDDERS

This addendum must be read, signed and dated by the bidder and included with the bid documents submitted by the bidder on or before the bid closing date and time. Failure to include this addendum with the bid documents may result in bid rejection.

Bidder will carefully note the inclusion of this addendum on the bid form.

B. ATTACHMENTS TO THIS ADDENDUM:

1. United City of Yorkville – Audit Journal Entries

C. CHANGES:

D. ADDITIONS:

E. DELETIONS:

F. SCHEDULE:

G. CLARIFICATIONS:

1. **Question** - The RFP includes a Single Audit as part of scope. Did the City require a Single Audit for 4/30/21 due to CRF (or other) funding? If not, when was the last time a Single Audit was required?

Response - Yes

2. **Question** - Have there been any significant changes in personnel or other changes in internal control or operations since the last audit?

Response - No

3. **Question** - Approximately how many bank and investment accounts are there?

Response - 10 bank accounts and 5 investment accounts.

4. **Question** - The 2021 report includes a subsequent event note on a new bond issue. Are any significant, additional debt issuances currently planned?

Response - We are currently in the process of refunding the 2011 Ref Bonds in the Sewer Fund and issuing \$1M in new money for a total of \$5.155M. The final bond ordinance is slated to be approved by Council on December 14, 2021 with the closing to occur in early January 2022.

5. **Question** - Does the City maintain all capital asset records, or is auditor assistance needed?



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

Response - Yes, the City maintains all capital asset records.

6. **Question** - The RFP references three TIFs. Based on a review of the Comptroller website, it was not clear if the Downtown TIF II fund has yet to reach the revenue level to trigger an audit requirement. Has it exceeded the \$100,000 cumulative revenue mark yet?

Response - The Downtown TIF II Fund will exceed the \$100,000 cumulative revenue mark by the end of the current fiscal year (FY 2022).

7. **Question** - What were the fees for the 2021 audit for each of the components requested in the RFP fee schedule?

Response - UCOY Audit - \$32,200
Police Pension Audit - \$2,800
TIF Compliance Reports - \$560
Single Audit (if required) - \$3,700

Question - Were there any unusual or one-time elements of the 2021 fee that will not be expected to impact 2022 and beyond?

Response - No.

8. **Question**- Please also clarify that no auditor assistance is needed with preparing the MD&A or statistical sections (beyond the statistical schedules that flow directly from the financial statements).

Response - Historically our auditors have updated the net position, changes in net position, fund balance/change of fund balance in gov funds and pledged revenue sections of the stats section, since it flows directly from the financials. The City updates the rest, including the MD&A.

9. **Question** - Has the City begun assessing the impact of the new lease standard (GASB 87)?

Response - Yes, on a preliminary basis.

10. **Question** - How many leases (both lessee and lessor) does the City have?

Response - Two, pertaining to copier and managed print services.

11. **Question** - Have there been any disagreements or difficulties with recent audits?

Response - No.

12. **Question** - Will the current audit firm be allowed to bid again or is rotation being required at this time?

Response - The current audit firm can bid again.



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

13. **Question** - Are there any aspects of the relationship with your current auditors that you would like to see improved?

Response - No.

14. **Question** - Is the previous auditor bidding on the engagement or is this a mandatory rotation

Response - Please see answer for # 12.

15. **Question** - How long were the auditors present at the City for preliminary and final fieldwork?

Response - Day or two for preliminary, one to two weeks for final fieldwork.

16. **Question** - How many auditors are usually in the field?

Response - 1 to 2 for preliminary, 2 to 3 for final fieldwork.

17. **Question** - Does the City anticipate expending greater than \$750,000 in Federal funds during the period covered by the request for proposal?

Response -Yes, Due to the receipt of ARPA funds.

18. **Question** - Does the audit firm maintain any information for the City? (i.e. capital assets, long term debt)?

Response - No.

19. **Question** - How many journal entries were proposed by the auditing firm for the FY2021 audit? Would the City be willing to provide the journal entry listing?

Response - Four, please find the journal entries attached.

20. **Question** - Does the Village prepare all accrual entries for the audit?

Response - Yes.

21. **Question** - What were the fees for the FY2021 audit?

Response - Please see answer from # 7.

22. **Question** - On page 5 of the request for proposal, regarding the indemnification paragraph, the AICPA Code of Professional Conduct stipulates an auditor's independence would be impaired if the auditor indemnifies a client for damages, losses or costs arising from lawsuits, claims or settlements that relate, directly or indirectly, to the client's acts (ET Section 1.228.020). We believe the indemnification provision, which appears to include the auditor's indemnification of client for client's acts would result in the impairment of independence of any auditor. Would you like us to include this language in our proposal?

Response – Yes, please include in proposal.



REQUEST FOR PROPOSAL
AUDITING SERVICES
ADDENDUM #1
December 7, 2021

22. **Question** - With the Library being audited as a separate component in accordance with GASB Statement No. 61, would the City prefer a separate fee be itemized in our proposal for these services?

Response – No, historically the Library Fund has been reported as a fund of the City (special revenue) instead of a component unit, as its board is appointed by the Mayor, with Council consent.

H. ACKNOWLEDGMENT

The Bidder acknowledges receipt of this Addendum and understands its content to the Bid Documents.

I. SIGNATURE AND DATE

Edward G. Tracy

Authorized Signature

12/10/2021

Date

| UNITED CITY OF YORKVILLE, ILLINOIS | | | | |
|--|---------------------|--|-----------|-----------|
| | | | | |
| Audit Journal Entries | | | | |
| April 30, 2021 | | | | |
| | | | | |
| AJE | Account | Account | | |
| # | Number | Description | Debit | Credit |
| | | | | |
| 1 | 01-000-13-00-1380 | GRANT RECEIVABLE | 18,060 | |
| | 01-000-41-00-4170 | STATE GRANTS | | 18,060 |
| CLIENT PROPOSED: Entry to record receivable at year end for ILETSB Reimbursement for Police Training | | | | |
| | | | | |
| 2 | 01-000-13-00-1339 | A/R - VIDEO GAMING TAX | 19,887 | |
| | 01-000-40-00-4055 | VIDEO GAMING TAX | | 19,887 |
| Entry to adjust FY2021 Video Gaming Accrual to actual at year-end | | | | |
| | | | | |
| 3 | 51-000-18-00-1880 | ASSET RETIREMENT OBLIGATIONS | | 6,296,555 |
| | 51-000-27-00-2780 | ASSET RETIREMENT OBLIGATIONS | 6,379,000 | |
| | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | | 82,445 |
| CLIENT PROPOSED: Entry to adjust GASB 83 items to adjust for current cost focus | | | | |
| | | | | |
| 4 | 52-000-18-00-1870 | DEFERRED OUTFLOWS - OTHER POST-EMPLOYMENT BENEFITS | 15,717 | |
| | 52-000-20-00-2010 | OPEB LIABILITY - OTHER POST-EMPLOYMENT BENEFITS | | 14,389 |
| | 52-000-29-00-2970 | DEFERRED INFLOWS - OTHER POST-EMPLOYMENT BENEFITS | | 6,468 |
| | 52-520-67-00-6X2021 | PENSION EXPENSE - OPEB | 5,140 | |
| | 51-000-18-00-1870 | DEFERRED OUTFLOWS - OTHER POST-EMPLOYMENT BENEFITS | 26,101 | |
| | 51-000-20-00-2010 | OPEB LIABILITY - OTHER POST-EMPLOYMENT BENEFITS | | 34,934 |
| | 51-000-29-00-2970 | DEFERRED INFLOWS - OTHER POST-EMPLOYMENT BENEFITS | | 10,388 |
| | 51-510-67-00-6X2021 | PENSION EXPENSE - OPEB | 19,221 | |
| POST-DRAFT: Entry to record OPEB Activity for Water and Sewer Funds | | | | |
| | | | | |
| | | TOTAL | 6,483,126 | 6,483,126 |
| | | | | - |
| ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT. | | | | |
| | | | | |

UNITED CITY OF YORKVILLE, ILLINOIS

L&A Only Entries
April 30, 2021

| AJE | Account | Account | | |
|-------------|--|--------------------------------|----------------|----------------|
| # | Number | Description | Debit | Credit |
| | | | | |
| RW 1 | 01-000-41-00-4160 | FEDERAL GRANTS | 784,715 | |
| | 01-000-41-00-4X2021 | FEDERAL GRANTS - CARES | | 784,715 |
| | L&A ONLY: Entry to reclassify grants for testing purposes | | | |
| | | | | |
| RW 2 | 25-225-92-00-8000 | PRINCIPAL PAYMENT | 54 | |
| | 25-225-92-00-8050 | INTEREST PAYMENT | | 54 |
| | L&A ONLY: Entry to split principal and interest expenses for testing purposes | | | |
| | | | | |
| RW 3 | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | | 119,599 |
| | 51-510-66-00-6X2021 | AMORTIZATION EXPENSE - GASB 83 | 119,599 | |
| | L&A ONLY: Entry to split amortization expense on bonds and GASB 83 for testing purposes | | | |
| | | | | |
| RW 4 | 51-510-66-00-6600 | AMORTIZATION EXPENSE - DEBT | 82,445 | |
| | 51-510-66-00-6X2021 | AMORTIZATION EXPENSE - GASB 83 | | 82,445 |
| | L&A ONLY: Entry to readjust amortization expense on GASB 83 for testing purposes | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | TOTAL | 986,813 | 986,813 |