

VILLAGE OF SHOREWOOD HILLS

Shorewood Hills, Wisconsin

COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2017

VILLAGE OF SHOREWOOD HILLS

TABLE OF CONTENTS

	<u>Page No.</u>
Required Communication of Internal Control Related Matters Identified in the Audit to Those Charged with Governance	1
Internal Control Environment	2
Internal Control Over Financial Reporting	3
Other Communications to Those Charged with Governance	
Two Way Communication Regarding Your Audit	4 – 5
Communication of Other Control Deficiencies, Recommendations and Informational Points to Management that are not Material Weaknesses or Significant Deficiencies	6 – 13
Required Communications by the Auditor to Those Charged with Governance	14 – 17
Management Representations	

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

To the Village Board and Management
Village of Shorewood Hills
Shorewood Hills, Wisconsin

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

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

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

- > Internal Control Environment
- > Internal Control Over Financial Reporting

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
July 6, 2018

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

INTERNAL CONTROL ENVIRONMENT

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

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

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

CONTROLS OVER ACCOUNTS PAYABLE/DISBURSEMENTS

1. There should be a process to review, record, and approve retainages at year end.

CONTROLS OVER UTILITY BILLING AND RECEIPTING

1. The reconciliation of the detailed listing of receivables in the billing system and the receivable balance in the general ledger should be prepared by someone independent of the utility billing and cash receipting processes.

CONTROLS OVER FINANCIAL REPORTING

1. Account reconciliations, including reconciliations between the general ledger and subsidiary ledgers, should be performed by someone independent of the processing of transactions in the account.

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

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

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

- > There is adequate staffing to prepare financial reports throughout the year and at year-end.
- > Material misstatements are identified and corrected during the normal course of duties.
- > Complete and accurate financial statements, including footnotes, are prepared.
- > Financial reports are independently reviewed for completeness and accuracy.

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

Management has not prepared a complete financial report that is in conformity with generally accepted accounting principles including footnotes. The village asks for our assistance for financial statement preparation due to time constraints. In addition, material misstatements in the general ledger were identified during the financial audit. These misstatements as reported on page 15 were corrected in the records of the village and its audited statements.

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

OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

TWO WAY COMMUNICATION REGARDING YOUR AUDIT

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

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

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - > Identify types of potential misstatements.
 - > Consider factors that affect the risks of material misstatement.
 - > Design tests of controls, when applicable, and substantive procedures.

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

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

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

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the village board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements?

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

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

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

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

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

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

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

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

DECENTRALIZED CASH COLLECTIONS

Many governments collect cash at numerous decentralized locations that are separate from the primary system of accounting procedures and controls. The opportunity for theft is often higher at those locations because one person is frequently involved in most, if not all, aspects of a transaction (i.e. lack of segregation of duties).

Examples in your government that fit this situation include: swimming pool and police department.

Management is responsible for designing and implementing controls and procedures to detect and prevent fraud. As a result, we recommend that management review its decentralized cash collection procedures and controls on a periodic basis and make changes as necessary to strengthen the internal control environment. Reviewing the adequacy of the controls is a responsibility of the governing body.

Below are example procedures and controls to help mitigate the risk of loss at decentralized cash collection points:

- > Implement a centralized receipting process with adequate segregation of duties
- > For cash collections, ensure pre-numbered receipts are being used and all receipts in the sequence are being reviewed by someone other than the person receipting the cash and receipts tie to deposits
- > Perform surprise procedures at decentralized locations (cash counts, walkthrough of processes, etc.)
- > Require regular cash deposits to minimize collection on-hand
- > Limit the number of separate bank accounts
- > Segregate duties as much as possible – the person receipting cash should be separate from the person preparing deposits and the person reconciling bank accounts should be separate from the cash collection activity
- > Perform a month-to-month or year-to-year comparisons to look for unusual changes in collections
- > If collecting from a drop box site, consider sending two people to collect the funds, especially during peak times

The amounts collected at these locations may be immaterial, so the cost of controls and staffing must be weighed against the benefits of safeguarding your assets.

INFORMATIONAL POINTS

CYBER SECURITY

Cybersecurity continues to be a top concern and is critical for governments of all sizes and types. Information demands from the board and directors, citizens/customers, investors and analysts, and industry regulators continue to increase which makes it critical to ensure key data is protected. Potential business impacts on security incidents can include:

- > Lost IP
- > Business interruption
- > Regulatory fines and penalties
- > Legal and PR fees
- > Remediation costs
- > Reputation

AICPA has recently developed a cybersecurity risk management reporting framework that includes a new System and Organization Controls (SOC) for Cybersecurity engagement, through which the enterprise-wide cybersecurity risk management program is reviewed. Although not required for governments, this new standard can be used to help [County/City/Village/Town/Utility/District] begin to put in place a cybersecurity program.

We recommend reviewing this new standard and performing an initial cyber-risk assessment to identify the types and location of data on your system as well as considering the sensitivity or potential regulations associated with your data. Once this is done the cybersecurity program objectives can be further defined so informed decisions can be made.

Our professionals are also available to assist with your cybersecurity questions, assessments, and programs.

RESOURCES FOR STATE AND LOCAL GOVERNMENT BOARDS

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

The Resource Center includes the following short informative videos:

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

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

INFORMATIONAL POINTS (cont.)

GASB UPDATES

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

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

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

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

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

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

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

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

INFORMATIONAL POINTS (cont.)

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

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

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

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

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

GOVERNMENT FRAUD PREVENTION AND DETECTION: VENDOR FRAUD

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

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

Help ensure your vendor transactions are secure and authentic by:

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

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

INFORMATIONAL POINTS (cont.)

RE-EVALUATING OTHER POST-EMPLOYMENT BENEFITS

Recently GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replacing the requirements of GASB No. 45 which was issued in 2004. While GASB No. 75 provides for several significant changes from GASB No. 45, the implications for local government employers providing health insurance through community rated plans, such as the State of Wisconsin Public Employers Group Health Insurance program, result in the need to re-evaluate if an “other post-employment benefit” exists.

GASB defines other post-employment benefits, or OPEBs, to include implicit rate subsidies. This concept is based on the fact that age adjusted premiums for retirees are typically higher than for younger or active employees. As such, if retirees are allowed to remain on the government’s health insurance plan at their own cost but paying the same premium as active employees, the government is paying a higher premium for those active employees than they otherwise would and thus providing a benefit to the retirees through this implicit rate subsidy. GASB No. 45 had incorporated an option for certain multiple employer health care plans to be classified as community rated plans meaning that the pool of participants was large enough to assume that the unadjusted premium was equal to the age adjusted premium, or there was no implicit rate subsidy.

Changes in the actuarial standards of practice (ASOP) have eliminated the broad application of the community rated plan exception and under GASB No. 75 it is no longer provided. **This means that governments providing benefits to current employees through such plans and allowing retirees to purchase coverage at the blended or unadjusted premium now need to evaluate the magnitude of their OPEB liability to determine if it needs to be recognized, reported and disclosed under the new standards.**

As the village currently participates in such a plan, management needs to engage an actuary to perform an actuarial valuation. This valuation will be necessary for management’s determination as to whether the village has a material OPEB liability. Because of the time needed for management to gather the required data for the actuary and the actuary to complete the calculations and report incorporating all of the information required by GASB we recommend that management start this process early to ensure compliance within the village’s December 31, 2018 audited financial statements.

UPCOMING LEASE STANDARD

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

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

INFORMATIONAL POINTS (cont.)

UPCOMING LEASE STANDARD (cont.)

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

- > Intangible assets (mineral rights, patents, software, copyrights)
- > Biological assets (including timber, living plants, and living animals)
- > Service concession arrangements (See GASB Statement 60)
- > Assets financed with outstanding conduit debt unless both the asset and conduit debt are reported by lessor
- > Supply contracts (such as power purchase agreements that do not convey control of the right to use the underlying power generating facility)
- > Inventory
- > Short-term leases - max possible term 12 months or less
- > Leases that transfer ownership and do not contain termination options
- > Leases of assets that are investments
- > Certain regulated leases (e.g., airport-airline agreements)

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

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

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

NEW REPORTING REQUIREMENTS FOR FIDUCIARY ACTIVITIES

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

Under current guidance, Statement 34 requires that governments report fiduciary activities in fiduciary funds, but that statement does not provide a clear definition of what constitutes a fiduciary activity. GASB sought to reduce inconsistencies in reporting and provide a clear foundation for future reporting.

INFORMATIONAL POINTS (cont.)

NEW REPORTING REQUIREMENTS FOR FIDUCIARY ACTIVITIES (cont.)

The new guidance will impact a significant amount of local governments. Many local governments have activities that may be considered fiduciary, including:

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

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

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

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

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

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

INFORMATIONAL POINTS (cont.)

WATER UTILITY

The following are highlights from the water utility for 2017:

- > Operating income of \$141,400 was earned in 2017 compared to operating income of \$97,700 in 2016. The increase is mainly due to higher operating revenues offset by higher operating expenses in 2017. At December 31, 2017, the water utility had an unrestricted cash deficit of \$448,354.

SEWER UTILITY

The following are highlights from the sewer utility for 2017:

- > The sewer utility had an operating income of \$63,700 in 2017 compared to an operating income of \$23,100 in 2016. The increase is mainly due to higher operating revenues and slightly higher operation and maintenance expenses. At December 31, 2017, the sewer utility had an unrestricted cash deficit of \$63,777.

STORMWATER UTILITY

The following are highlights from the stormwater utility for 2017:

- > The stormwater utility had an operating income of \$5,800 in 2017 compared to an operating income of \$37,500 in 2016. The decrease is mainly due to slightly higher operation and maintenance expenses.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the Village Board and Management
Village of Shorewood Hills
Shorewood Hills, Wisconsin

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

We have completed our audit of the financial statements of the Village of Shorewood Hills for the year ended December 31, 2017 and have issued our report thereon dated July 6, 2018. This letter presents communications required by our professional standards.

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

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

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

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

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

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our prior year report on internal control dated June 26, 2017 and discussed at the board meeting on June 28, 2017.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

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

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

Accounting Estimates

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

1. Management's estimate of the allowance for doubtful ambulance accounts is based on historical loss levels and an analysis of the collectivity of individual accounts.
2. The estimate of the net pension liability and the deferred outflows and deferred inflows related to pensions, which impact the reported pension expense, are based upon information provided by the Wisconsin Retirement System.

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

Financial Statement Disclosures

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

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

CORRECTED MISSTATEMENTS

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

The following is a summary of material audit adjustments:

	<u>Amount</u>
Record payment in lieu of taxes	58,141
Record debt refunded for utility funds	505,000
Record additional accounts payable	123,724
Reclassify capital costs from TIF 4 to Capital Project Fund	48,113
Record utility depreciation	136,942
Record debt issuance	3,040,751

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

DISAGREEMENTS WITH MANAGEMENT

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

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

MANAGEMENT REPRESENTATIONS

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

INDEPENDENCE

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

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

- > Financial statement preparation
- > Adjusting journal entries and conversion entries
- > Depreciation schedules
- > Compiled TIF financial statements
- > Compiled regulatory reports
- > Civic Systems software
- > Utility rate consulting

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

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

RESTRICTION ON USE

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
July 6, 2018

MANAGEMENT REPRESENTATIONS

July 6, 2018



**Village of
Shorewood Hills**

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

Dear Baker Tilly Virchow Krause, LLP:

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

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

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, if any, are reasonable.

6. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
7. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
8. All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
9. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
10. Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data , documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
15. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. There are no known related parties or related party relationships and transactions of which we are aware.

Other

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

18. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
19. The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
20. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
21. There are no:
 - a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c. Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
22. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
 - a. Financial statement preparation
 - b. Adjusting journal entries
 - c. Compiled TIF financial statements
 - d. Compiled regulatory reports
 - e. Civic Systems software
 - f. Utility rate consulting

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
23. The Village of Shorewood Hills has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
24. The Village of Shorewood Hills has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
25. The financial statements include all joint ventures with an equity interest.
26. The financial statements properly classify all funds and activities.

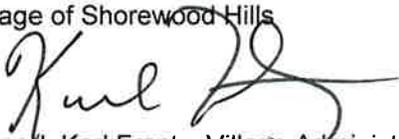
27. All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
28. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
29. The Village of Shorewood Hills has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
30. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
31. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
32. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
33. Special and extraordinary items are appropriately classified and reported.
34. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
35. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
36. Tax-exempt bonds issued have retained their tax-exempt status.
37. We have appropriately disclosed the Village of Shorewood Hills's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
38. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
39. With respect to the supplementary information, (SI):
 - a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

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

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

Sincerely,

Village of Shorewood Hills

A handwritten signature in black ink, appearing to read 'Karl Frantz', with a stylized flourish extending to the right.

Signed: Karl Frantz, Village Administrator

A handwritten signature in blue ink, appearing to read 'Karla Endres', with a stylized flourish extending to the right.

Signed: Karla Endres, Clerk

Report Criteria:

Detail report.
Invoices with totals above \$0 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
13085	MADISON TREASURER, CITY OF	810 SW BLVD-FIRE PROTECTIO	4128	06/01/2018	20.13	20.13	06/19/2018
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					20.13	20.13	
100-51-5111-310 VILLAGE BOARD: SUP & EXPENSE							
217500	US BANK	DINNER SPEC. BOARD MEETIN	062518	06/30/2018	112.17	112.17	06/30/2018
Total 100-51-5111-310 VILLAGE BOARD: SUP & EXPENSE:					112.17	112.17	
100-51-5112-310 COMMITTEES: SUP & EXPENSE							
217500	US BANK	NOTICE OF PUBLIC HEARING	062518	06/30/2018	129.67	129.67	06/30/2018
217500	US BANK	PUBLIC NOTICE	062518	06/30/2018	34.72	34.72	06/30/2018
217500	US BANK	NOTICE OF PUBLIC HEARING	062518	06/30/2018	30.75	30.75	06/30/2018
Total 100-51-5112-310 COMMITTEES: SUP & EXPENSE:					195.14	195.14	
100-51-5130-210 LEGAL: GEN. ADVICE & COUNSEL							
217500	US BANK	GENERAL/POLICE NEGOTIATIO	062518	06/30/2018	632.00	632.00	06/30/2018
217500	US BANK	EMPLOYEE ISSUES	062518	06/30/2018	82.00	82.00	06/30/2018
217500	US BANK	GENERAL MUNICIPAL ADV	062518	06/30/2018	1,017.00	1,017.00	06/30/2018
Total 100-51-5130-210 LEGAL: GEN. ADVICE & COUNSEL:					1,731.00	1,731.00	
100-51-5130-211 LEGAL: ORDINANCE PROSECUTIONS							
217500	US BANK	ORDINANCE ENFORCEMENT	062518	06/30/2018	1,368.71	1,368.71	06/30/2018
Total 100-51-5130-211 LEGAL: ORDINANCE PROSECUTIONS:					1,368.71	1,368.71	
100-51-5141-380 ADMIN: STAFF SUNSHINE FUND							
217500	US BANK	SODA	062518	06/30/2018	47.38	47.38	06/30/2018
Total 100-51-5141-380 ADMIN: STAFF SUNSHINE FUND:					47.38	47.38	
100-51-5142-310 CLERK: SUP & EXPENSES							
217500	US BANK	COPY CHARGES	062518	06/30/2018	151.32	151.32	06/30/2018
217500	US BANK	COPY STAMP	062518	06/30/2018	4.99	4.99	06/30/2018
217500	US BANK	CELLPHONES	062518	06/30/2018	5.10	5.10	06/30/2018
217500	US BANK	ENVELOPES /SHOE COVERS	062518	06/30/2018	35.97	35.97	06/30/2018
217500	US BANK	PENCIL SHARPENER	062518	06/30/2018	26.80	26.80	06/30/2018
Total 100-51-5142-310 CLERK: SUP & EXPENSES:					224.18	224.18	
100-51-5142-340 CLERK: POSTAL EXPENSES							
217500	US BANK	DOJ RECORDS CHECK	062518	06/30/2018	7.00	7.00	06/30/2018
Total 100-51-5142-340 CLERK: POSTAL EXPENSES:					7.00	7.00	
100-51-5145-210 D.P.: CONTRACTUAL SERVICES							
217500	US BANK	CLOUD G SUITE	062518	06/30/2018	155.00	155.00	06/30/2018
Total 100-51-5145-210 D.P.: CONTRACTUAL SERVICES:					155.00	155.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-51-5145-340 D.P.: OPERATIONS EXPENSE							
217500	US BANK	TV & INTERNET	062518	06/30/2018	203.68	203.68	06/30/2018
Total 100-51-5145-340 D.P.: OPERATIONS EXPENSE:					203.68	203.68	
100-51-5160-222 BLDGS & PLANT: TELEPHONE							
217500	US BANK	MONTHLY FEES	062518	06/30/2018	408.80	408.80	06/30/2018
Total 100-51-5160-222 BLDGS & PLANT: TELEPHONE:					408.80	408.80	
100-51-5160-240 BLDGS & PLANT: CONTRACTUAL							
217500	US BANK	MATS/MOPS/TOWELS	062518	06/30/2018	67.69	67.69	06/30/2018
217500	US BANK	SPRINKLER INSPECTION	062518	06/30/2018	165.00	165.00	06/30/2018
217500	US BANK	TOWELS/MATS/MOPS	062518	06/30/2018	71.44	71.44	06/30/2018
217500	US BANK	TOWELS/MATS/MOPS	06252018	06/30/2018	71.44	71.44	06/30/2018
Total 100-51-5160-240 BLDGS & PLANT: CONTRACTUAL:					375.57	375.57	
100-52-5210-310 POLICE: OFFICE SUPPLIES & EXP							
217500	US BANK	MISC OFFICE SUPPLIES	06252018	06/30/2018	172.08	172.08	06/30/2018
217500	US BANK	NAME PLATES	06252018	06/30/2018	37.48	37.48	06/30/2018
217500	US BANK	MESH COAT HANGER	06252018	06/30/2018	14.09	14.09	06/30/2018
Total 100-52-5210-310 POLICE: OFFICE SUPPLIES & EXP:					223.65	223.65	
100-52-5210-340 POLICE: OPERATING EXPENSE							
217500	US BANK	CELLPHONES	062518	06/30/2018	501.73	501.73	06/30/2018
217500	US BANK	SEAT COVER	062518	06/30/2018	135.00	135.00	06/30/2018
217500	US BANK	COPY CHARGES	062518	06/30/2018	50.75	50.75	06/30/2018
217500	US BANK	SHIPPING CAR PRINTER	06252018	06/30/2018	8.75	8.75	06/30/2018
217500	US BANK	RECHARGE FIRE EXTINGUISH	06252018	06/30/2018	30.75	30.75	06/30/2018
Total 100-52-5210-340 POLICE: OPERATING EXPENSE:					726.98	726.98	
100-52-5210-341 POLICE: UNIFORM EXPENSE							
217500	US BANK	USBANK VISA	06252018	06/30/2018	800.47	800.47	06/30/2018
217500	US BANK	VEST/UNIFORMS	06252018	06/30/2018	1,042.54	1,042.54	06/30/2018
Total 100-52-5210-341 POLICE: UNIFORM EXPENSE:					1,843.01	1,843.01	
100-52-5210-350 POLICE: VEHICLE REPAIR & MAINT							
217500	US BANK	USBANK VISA	06252018	06/30/2018	35.00	35.00	06/30/2018
217500	US BANK	BRAKES 2015	06252018	06/30/2018	168.15	168.15	06/30/2018
217500	US BANK	BATTERIES/SPEEDBOARD	06252018	06/30/2018	259.90	259.90	06/30/2018
217500	US BANK	TIRES/2013	06252018	06/30/2018	664.98	664.98	06/30/2018
Total 100-52-5210-350 POLICE: VEHICLE REPAIR & MAINT:					1,128.03	1,128.03	
100-52-5240-340 INSPECTIONS: OPERATIONS							
217500	US BANK	CARD STOCK	062518	06/30/2018	12.04	12.04	06/30/2018
Total 100-52-5240-340 INSPECTIONS: OPERATIONS:					12.04	12.04	
100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT							
217500	US BANK	BLADE SET	062518	06/30/2018	57.21	57.21	06/30/2018
217500	US BANK	BLADE SET	062518	06/30/2018	201.49	201.49	06/30/2018
217500	US BANK	REPAIR HEATING & COOL TRK	062518	06/30/2018	1,899.47	1,899.47	06/30/2018
217500	US BANK	TIRE REPAIR	062518	06/30/2018	27.81	27.81	06/30/2018

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
217500	US BANK	TK 2 REPAIRS	06252018	06/30/2018	1,431.25	1,431.25	06/30/2018
Total 100-53-5320-350 GARAGE: VEHICLE REPAIR & MAINT:					3,617.23	3,617.23	
100-53-5320-370 GARAGE: FUEL & OIL							
217500	US BANK	OIL 15W40	062518	06/30/2018	311.09	311.09	06/30/2018
Total 100-53-5320-370 GARAGE: FUEL & OIL:					311.09	311.09	
100-53-5362-290 REFUSE COLL: CONTRACTUAL SERVC							
217500	US BANK	REFUSE COLLECTION	062518	06/30/2018	8,319.92	8,319.92	06/30/2018
Total 100-53-5362-290 REFUSE COLL: CONTRACTUAL SERVC:					8,319.92	8,319.92	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
217500	US BANK	PARKING LOT LIGHTS	062518	06/30/2018	146.42	146.42	06/30/2018
217500	US BANK	FIRE/EMS FAUCET	062518	06/30/2018	385.62	385.62	06/30/2018
217500	US BANK	810 LIGHTS	062518	06/30/2018	298.83	298.83	06/30/2018
217500	US BANK	SAFETY GLASSES	062518	06/30/2018	98.40	98.40	06/30/2018
217500	US BANK	WASHER REPAIR	062518	06/30/2018	141.00	141.00	06/30/2018
217500	US BANK	SLOAN VALVES	062518	06/30/2018	67.64	67.64	06/30/2018
217500	US BANK	REPAIR TOILET	062518	06/30/2018	230.99	230.99	06/30/2018
217500	US BANK	CLEANING SUPPLIES	06252018	06/30/2018	141.50	141.50	06/30/2018
217500	US BANK	TOILET PAPER	06252018	06/30/2018	141.50	141.50	06/30/2018
217500	US BANK	FILTERS FOR WATER FOUNTAI	06252018	06/30/2018	196.50	196.50	06/30/2018
217500	US BANK	CLEANING SUPPLIES	06252018	06/30/2018	38.04	38.04	06/30/2018
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					1,886.44	1,886.44	
100-55-5520-320 PARKS:PROJECTS							
217500	US BANK	PARKPLANTINGS	062518	06/30/2018	427.35	427.35	06/30/2018
Total 100-55-5520-320 PARKS:PROJECTS:					427.35	427.35	
100-55-5520-340 PARKS:OPERATING EXPENSE							
217500	US BANK	DOJ RECORDS CHECK	062518	06/30/2018	28.00	28.00	06/30/2018
217500	US BANK	CELLPHONES	062518	06/30/2018	41.51	41.51	06/30/2018
217500	US BANK	SOIL KNIVES	062518	06/30/2018	67.33	67.33	06/30/2018
217500	US BANK	WORK BOOTS	06252018	06/30/2018	231.30	231.30	06/30/2018
Total 100-55-5520-340 PARKS:OPERATING EXPENSE:					368.14	368.14	
100-55-5520-342 VILLAGE TREE SALES COSTS							
217500	US BANK	PRIVATE PLANT SALES	062518	06/30/2018	55.85	55.85	06/30/2018
Total 100-55-5520-342 VILLAGE TREE SALES COSTS:					55.85	55.85	
100-55-5523-343 HORTICULTURE: REFORESTATION							
217500	US BANK	VILLAGE TREES	062518	06/30/2018	3,623.00	3,623.00	06/30/2018
217500	US BANK	PUBLIC TREE PLANTING	062518	06/30/2018	830.00	830.00	06/30/2018
Total 100-55-5523-343 HORTICULTURE: REFORESTATION:					4,453.00	4,453.00	
100-55-5531-340 FOUR CORNERS: OPERATING EXPNSE							
217500	US BANK	DOJ RECORDS CHECK	062518	06/30/2018	77.00	77.00	06/30/2018
217500	US BANK	CAMP T-SHIRTS	062518	06/30/2018	611.61	611.61	06/30/2018

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 100-55-5531-340 FOUR CORNERS: OPERATING EXPNSE:					688.61	688.61	
100-55-5533-340 TENNIS: OPERATING EXPENSES							
217500	US BANK	T SHIRTS	062518	06/30/2018	786.50	786.50	06/30/2018
Total 100-55-5533-340 TENNIS: OPERATING EXPENSES:					786.50	786.50	
100-55-5536-340 INDOOR SOCCER: OPERATING EXPEN							
217500	US BANK	JERSEYS/VESTS	062518	06/30/2018	180.00	180.00	06/30/2018
Total 100-55-5536-340 INDOOR SOCCER: OPERATING EXPEN:					180.00	180.00	
200-53-5361-210 REPAIR & MAINT: CONTRACTUAL							
217500	US BANK	PUMPED LIFT STATION	062518	06/30/2018	600.00	600.00	06/30/2018
Total 200-53-5361-210 REPAIR & MAINT: CONTRACTUAL:					600.00	600.00	
200-53-5361-340 OPERATING SUPPLIES EXPENSE							
217500	US BANK	HI-LITER	062518	06/30/2018	3.60	3.60	06/30/2018
217500	US BANK	SHOES/BRYAN BENNETT	062518	06/30/2018	156.60	156.60	06/30/2018
217500	US BANK	BRYAN/CLOTHING	06252018	06/30/2018	105.96	105.96	06/30/2018
Total 200-53-5361-340 OPERATING SUPPLIES EXPENSE:					266.16	266.16	
200-53-5361-350 OUTSIDE SERVICES							
217500	US BANK	MESSAGE SERVICE	062518	06/30/2018	146.53	146.53	06/30/2018
Total 200-53-5361-350 OUTSIDE SERVICES:					146.53	146.53	
210-51-5160-222 BLDG/PLANT: TELEPHONE							
217500	US BANK	WIRELESS SER	062518	06/30/2018	75.00	75.00	06/30/2018
217500	US BANK	INTERNET	062518	06/30/2018	40.80	40.80	06/30/2018
217500	US BANK	DATA BASE SERVICE	06252018	06/30/2018	9.67	9.67	06/30/2018
217500	US BANK	EMAIL	06252018	06/30/2018	30.00	30.00	06/30/2018
Total 210-51-5160-222 BLDG/PLANT: TELEPHONE:					155.47	155.47	
210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.							
217500	US BANK	SHOWER HEADS/LOCKER	062518	06/30/2018	23.19	23.19	06/30/2018
217500	US BANK	SHOWER HANDLE	062518	06/30/2018	26.12	26.12	06/30/2018
217500	US BANK	DRINKING FOUNTAIN FILTER IN	062518	06/30/2018	274.70	274.70	06/30/2018
217500	US BANK	FENCE REPAIRS	062518	06/30/2018	588.00	588.00	06/30/2018
217500	US BANK	TRIP CHARGE/CONCESSION D	062518	06/30/2018	59.00	59.00	06/30/2018
217500	US BANK	LOCKER ROOM VENTILLATION	062518	06/30/2018	4,122.00	4,122.00	06/30/2018
217500	US BANK	POLE LIGHT REPLACEMENT	062518	06/30/2018	3,170.14	3,170.14	06/30/2018
217500	US BANK	MISCELLANEOUS SUPPLIES	06252018	06/30/2018	78.57	78.57	06/30/2018
217500	US BANK	LIGHT CONCESSIONS	06252018	06/30/2018	7.97	7.97	06/30/2018
217500	US BANK	COUNTER TOPS	06252018	06/30/2018	225.73	225.73	06/30/2018
217500	US BANK	BRUSHES/BROOM.CAULK	06252018	06/30/2018	166.06	166.06	06/30/2018
217500	US BANK	BRUSHES/BROOM.CAULK	06252018	06/30/2018	.00	.00	
Total 210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.:					8,741.48	8,741.48	
210-55-5542-240 REPAINTING							
217500	US BANK	LOCKER ROOM PAINT	062518	06/30/2018	140.90	140.90	06/30/2018

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 210-55-5542-240 REPAINTING:					140.90	140.90	
210-55-5542-310 POOL STAFF: OFC SPLY & EXP							
217500	US BANK	REPLACEMENT MONITOR	062518	06/30/2018	566.99	566.99	06/30/2018
217500	US BANK	OFFICE SUPPLIES	062518	06/30/2018	58.00	58.00	06/30/2018
217500	US BANK	OFFICE SUPPLIES	06252018	06/30/2018	30.11	30.11	06/30/2018
Total 210-55-5542-310 POOL STAFF: OFC SPLY & EXP:					655.10	655.10	
210-55-5542-315 POOL STAFF: APPRECIATION							
217500	US BANK	GIFT CARDS/INST OF THE WEE	062518	06/30/2018	60.00	60.00	06/30/2018
217500	US BANK	GIFT CARDS/INST OF THE WEE	062518	06/30/2018	60.00	60.00	06/30/2018
217500	US BANK	STAFF DINNER	06252018	06/30/2018	804.13	804.13	06/30/2018
Total 210-55-5542-315 POOL STAFF: APPRECIATION:					924.13	924.13	
210-55-5542-340 POOL: OPERATING SUPPLY & EXP.							
217500	US BANK	FRONT DEST POS	062518	06/30/2018	69.00	69.00	06/30/2018
217500	US BANK	TRIPOD MOUNT	062518	06/30/2018	21.09	21.09	06/30/2018
217500	US BANK	STAFF OGITIS	062518	06/30/2018	20.54	20.54	06/30/2018
217500	US BANK	GAS FOR PRESSURE WASHER	062518	06/30/2018	4.92	4.92	06/30/2018
217500	US BANK	BABY POOL TOYS	062518	06/30/2018	4.22	4.22	06/30/2018
217500	US BANK	BABY POOL TOYS	062518	06/30/2018	36.71	36.71	06/30/2018
217500	US BANK	STAFF SCHEDULING SYS	062518	06/30/2018	99.00	99.00	06/30/2018
217500	US BANK	GAS FOR PRESSURE WASHER	062518	06/30/2018	10.87	10.87	06/30/2018
217500	US BANK	DOJ RECORDS CHECK	062518	06/30/2018	336.00	336.00	06/30/2018
217500	US BANK	FLOWERS/FLOWER POTS	062518	06/30/2018	293.79	293.79	06/30/2018
217500	US BANK	FLOWERS/FLOWER POTS	062518	06/30/2018	159.30	159.30	06/30/2018
217500	US BANK	SOLAR SALT	062518	06/30/2018	32.76	32.76	06/30/2018
217500	US BANK	CLEANING PRODUCTS	062518	06/30/2018	711.37	711.37	06/30/2018
217500	US BANK	SOFTENER SALE	062518	06/30/2018	73.71	73.71	06/30/2018
217500	US BANK	PEST CONTROL	062518	06/30/2018	328.59	328.59	06/30/2018
217500	US BANK	TOWELS/MATS/MOPS	062518	06/30/2018	170.79	170.79	06/30/2018
217500	US BANK	STAFF PHOTOS	06252018	06/30/2018	3.83	3.83	06/30/2018
Total 210-55-5542-340 POOL: OPERATING SUPPLY & EXP.:					2,376.49	2,376.49	
210-55-5542-341 POOL STAFF: UNIFORM EXPENSE							
217500	US BANK	STAFF SHIRTS	062518	06/30/2018	1,064.00	1,064.00	06/30/2018
Total 210-55-5542-341 POOL STAFF: UNIFORM EXPENSE:					1,064.00	1,064.00	
210-55-5542-343 CONCESSIONS EXPENSE							
217500	US BANK	BRATS/CONC. PARTY	062518	06/30/2018	159.60	159.60	06/30/2018
217500	US BANK	CONC. PRODUCTS	062518	06/30/2018	46.46	46.46	06/30/2018
217500	US BANK	CONC. Pos	062518	06/30/2018	69.00	69.00	06/30/2018
217500	US BANK	CONC. PRODUCTS	062518	06/30/2018	7.85	7.85	06/30/2018
217500	US BANK	CONC. PRODUCTS	062518	06/30/2018	12.90	12.90	06/30/2018
217500	US BANK	CONC. PRODUCTS	062518	06/30/2018	14.65	14.65	06/30/2018
217500	US BANK	CONC. PRODUCTS	062518	06/30/2018	34.85	34.85	06/30/2018
217500	US BANK	CONC. PRODUCTS	062518	06/30/2018	124.08	124.08	06/30/2018
217500	US BANK	CONC. PRODUCTS	062518	06/30/2018	18.44	18.44	06/30/2018
217500	US BANK	BAGELS FOR CONC	062518	06/30/2018	7.20	7.20	06/30/2018
217500	US BANK	BAGELS FOR CONC	062518	06/30/2018	10.45	10.45	06/30/2018
217500	US BANK	BAGELS FOR CONC	062518	06/30/2018	7.35	7.35	06/30/2018
217500	US BANK	BAGELS FOR CONC	062518	06/30/2018	16.20	16.20	06/30/2018
217500	US BANK	BAGELS FOR CONC	062518	06/30/2018	14.65	14.65	06/30/2018

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
217500	US BANK	BAGELS FOR CONC	062518	06/30/2018	7.50	7.50	06/30/2018
217500	US BANK	CONCESSION SUPPLIES	062518	06/30/2018	1,465.61	1,465.61	06/30/2018
217500	US BANK	BAGELS FOR CONCESSION	06252018	06/30/2018	7.25	7.25	06/30/2018
Total 210-55-5542-343 CONCESSIONS EXPENSE:					2,024.04	2,024.04	
210-55-5542-346 SWIM/DIVE/BALLET EXPENSES							
217500	US BANK	TIE DYE	062518	06/30/2018	40.70	40.70	06/30/2018
217500	US BANK	TEMPORARY TATOOS	062518	06/30/2018	298.32	298.32	06/30/2018
217500	US BANK	PIZZA KICK-OFF PARTY	062518	06/30/2018	457.94	457.94	06/30/2018
217500	US BANK	CONES/SWIM MEET	062518	06/30/2018	54.82	54.82	06/30/2018
217500	US BANK	SWIM MEET SUPPLIES	062518	06/30/2018	234.76	234.76	06/30/2018
217500	US BANK	SWIM MEET SUPPLIES	062518	06/30/2018	151.88	151.88	06/30/2018
217500	US BANK	DIVE PARTY	062518	06/30/2018	70.20	70.20	06/30/2018
217500	US BANK	TIE DYE FOR SWIM TEAM	062518	06/30/2018	47.29	47.29	06/30/2018
217500	US BANK	POP UP TENTS	06252018	06/30/2018	210.96	210.96	06/30/2018
217500	US BANK	BUS TO NOAHS ARK	06252018	06/30/2018	413.10	413.10	06/30/2018
217500	US BANK	NEW KICK BOARDS	06252018	06/30/2018	294.12	294.12	06/30/2018
217500	US BANK	GOLF TEES/SWIM TEAM	06252018	06/30/2018	47.46	47.46	06/30/2018
Total 210-55-5542-346 SWIM/DIVE/BALLET EXPENSES:					2,321.55	2,321.55	
210-55-5542-351 REPAIR/MAINT: POOL EQUIPMENT							
217500	US BANK	LESSON ROPES	06252018	06/30/2018	73.40	73.40	06/30/2018
Total 210-55-5542-351 REPAIR/MAINT: POOL EQUIPMENT:					73.40	73.40	
210-55-5542-353 REPAIR/MAINT: CONCESSIONS							
217500	US BANK	DIGITAL MONITOR/CONCESSION	062518	06/30/2018	2,388.12	2,388.12	06/30/2018
217500	US BANK	CONC MICROWAVE	06252018	06/30/2018	184.99	184.99	06/30/2018
Total 210-55-5542-353 REPAIR/MAINT: CONCESSIONS:					2,573.11	2,573.11	
210-59-5910-200 COMPUTERS-CHEM AUTOMATION							
217500	US BANK	CHEMICAL PROBES/CAPS/MET	062518	06/30/2018	1,880.31	1,880.31	06/30/2018
Total 210-59-5910-200 COMPUTERS-CHEM AUTOMATION:					1,880.31	1,880.31	
220-55-5546-340 PARK: OPERATING EXPENSE							
217500	US BANK	MARINA TOILET	062518	06/30/2018	135.00	135.00	06/30/2018
217500	US BANK	MARINA TOILET	062518	06/30/2018	135.00	135.00	06/30/2018
217500	US BANK	FLAG/SPLIT RAIL FENCE LOCU	06252018	06/30/2018	442.11	442.11	06/30/2018
217500	US BANK	BOARDS REPAIR PIER	06252018	06/30/2018	109.01	109.01	06/30/2018
Total 220-55-5546-340 PARK: OPERATING EXPENSE:					821.12	821.12	
400-54-5400-100 POLICE: SQUAD VEHICLE							
217500	US BANK	UPFIT NEW VEHICLE	062518	06/30/2018	5,507.44	5,507.44	06/30/2018
Total 400-54-5400-100 POLICE: SQUAD VEHICLE:					5,507.44	5,507.44	
450-51-5141-120 PLANNING, LEGAL & ADMINISTRATN							
217500	US BANK	TIFF III	06252018	06/30/2018	615.00	615.00	06/30/2018
Total 450-51-5141-120 PLANNING, LEGAL & ADMINISTRATN:					615.00	615.00	
500-53-5364-340 OPERATING SUPPLIES AND EXPENSE							
217500	US BANK	RADIATOR FOR STREET SWEE	062518	06/30/2018	2,097.13	2,097.13	06/30/2018

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 500-53-5364-340 OPERATING SUPPLIES AND EXPENSE:					2,097.13	2,097.13	
600-53-0630-340 SUPPLIES AND EXPENSE							
217500	US BANK	CELLPHONES	062518	06/30/2018	67.38	67.38	06/30/2018
217500	US BANK	REPAIR CLAMP	062518	06/30/2018	144.90	144.90	06/30/2018
Total 600-53-0630-340 SUPPLIES AND EXPENSE:					212.28	212.28	
600-53-0682-210 OUTSIDE SERVICES							
217500	US BANK	LEAK DETECTION	062518	06/30/2018	2,682.50	2,682.50	06/30/2018
217500	US BANK	NEW CONDUIT LIFT STATION	062518	06/30/2018	1,881.42	1,881.42	06/30/2018
Total 600-53-0682-210 OUTSIDE SERVICES:					4,563.92	4,563.92	
Grand Totals:					67,636.16	67,636.16	

Report Criteria:

- Detail report.
- Invoices with totals above \$0 included.
- Paid and unpaid invoices included.

Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
600-53-0630-340 SUPPLIES AND EXPENSE							
1045	ABT MAILCOM INC	BILL PROCESSING & MAILING-J	31628	07/03/2018	413.40	.00	
Total 600-53-0630-340 SUPPLIES AND EXPENSE:					413.40	.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
1106	ACE HILLDALE (DPW)	810 PAINT	35697	06/19/2018	32.99	.00	
1106	ACE HILLDALE (DPW)	HARDWARE	35725	06/22/2018	5.57	.00	
1106	ACE HILLDALE (DPW)	BATTERIES	35730	06/22/2018	12.99	.00	
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					51.55	.00	
210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.							
1109	ACE HILLDALE (POOL)	LIGHT BULS/PAINT	35502	05/24/2018	119.91	.00	
Total 210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.:					119.91	.00	
210-55-5542-310 POOL STAFF: OFC SPLY & EXP							
1109	ACE HILLDALE (POOL)	HDMI CABLE	35722	06/21/2018	22.99	.00	
Total 210-55-5542-310 POOL STAFF: OFC SPLY & EXP:					22.99	.00	
210-55-5542-340 POOL: OPERATING SUPPLY & EXP.							
1109	ACE HILLDALE (POOL)	SOIL FOR LOWERS	35513	05/25/2018	29.98	.00	
1109	ACE HILLDALE (POOL)	RETURN HOSE	35576	06/04/2018	47.98-	.00	
1109	ACE HILLDALE (POOL)	MISC HARDWARE	35578	06/04/2018	13.17	.00	
Total 210-55-5542-340 POOL: OPERATING SUPPLY & EXP.:					4.83-	.00	
210-55-5542-344 SPECIAL EVENTS EXPENSE							
1109	ACE HILLDALE (POOL)	GRILL AND TOOLS	35523	05/27/2018	784.53	.00	
1109	ACE HILLDALE (POOL)	PROPANE FOR GRILL/GRILL TO	35659	06/13/2018	99.96	.00	
Total 210-55-5542-344 SPECIAL EVENTS EXPENSE:					884.49	.00	
100-51-5153-210 ASSESSOR: CONTRACTUAL EXPENSE							
1730	ASSOCIATED APPRAISAL CONSULT	PROFESSIONAL ASSESSMENT	135186	07/01/2018	666.67	.00	
1730	ASSOCIATED APPRAISAL CONSULT	INTERNET POSTING OF PARCE	135186	07/01/2018	11.93	.00	
1730	ASSOCIATED APPRAISAL CONSULT	REVALUATION PROGRAM	135186	07/01/2018	182.50	.00	
Total 100-51-5153-210 ASSESSOR: CONTRACTUAL EXPENSE:					861.10	.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
2003	BADGER STATE INDUSTRIES	PAPER TOWELS	306175305	05/22/2018	20.05	.00	
2003	BADGER STATE INDUSTRIES	CAN LINERS	306175621	06/18/2018	42.52	.00	
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					62.57	.00	
100-51-5142-310 CLERK: SUP & EXPENSES							
2202	BEAR GRAPHICS INC	DEPOSIT BOOKS	080025	06/27/2018	105.67	.00	
Total 100-51-5142-310 CLERK: SUP & EXPENSES:					105.67	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-51-5144-340 ELECTIONS: OPERATING SUPPLIES							
2202	BEAR GRAPHICS INC	PRINT VOTER TALLY SHEETS	0799789	06/21/2018	83.48	.00	
Total 100-51-5144-340 ELECTIONS: OPERATING SUPPLIES:					83.48	.00	
400-57-5714-810 VILLAGE HALL							
3140	CDW GOVERNMENT INC	NETGEAR 5 PT GBE SWITCH/U	NBB0148	06/11/2018	25.00	.00	
3140	CDW GOVERNMENT INC	BLACKBOX CAT 5E	NBB3205	06/12/2018	1.38	.00	
Total 400-57-5714-810 VILLAGE HALL:					26.38	.00	
210-55-5542-343 CONCESSIONS EXPENSE							
3352	CITI CARDS (COSTCO)	CONCESSION PRODUCT	07062018	07/06/2018	146.25	146.25	07/06/2018
3352	CITI CARDS (COSTCO)	CONCESSION PRODUCT	07062018	07/06/2018	123.89	123.89	07/06/2018
3352	CITI CARDS (COSTCO)	CONCESSION PRODUCT	07062018	07/06/2018	90.93	90.93	07/06/2018
3352	CITI CARDS (COSTCO)	RENEWAL FEE	07062018	07/06/2018	126.60	126.60	07/06/2018
3352	CITI CARDS (COSTCO)	CONCESSION PRODUCT	07062018	07/06/2018	47.75	47.75	07/06/2018
Total 210-55-5542-343 CONCESSIONS EXPENSE:					535.42	535.42	
210-55-5542-353 REPAIR/MAINT: CONCESSIONS							
3352	CITI CARDS (COSTCO)	CONCESSION TV & MOUNT	07062018	07/06/2018	358.98	358.98	07/06/2018
3352	CITI CARDS (COSTCO)	RETURNED TV	07062018	07/06/2018	299.99-	299.99-	07/06/2018
Total 210-55-5542-353 REPAIR/MAINT: CONCESSIONS:					58.99	58.99	
100-51-5145-210 D.P.: CONTRACTUAL SERVICES							
3356	CIVIC SYSTEMS LLC	SEMI ANNUAL SUPPORT FEE	CVC16943	06/28/2018	4,306.00	.00	
Total 100-51-5145-210 D.P.: CONTRACTUAL SERVICES:					4,306.00	.00	
600-53-0682-210 OUTSIDE SERVICES							
3356	CIVIC SYSTEMS LLC	SEMI ANNUAL SUPPORT:UTILI	CVC16943	06/28/2018	1,002.00	.00	
Total 600-53-0682-210 OUTSIDE SERVICES:					1,002.00	.00	
100-51-5142-310 CLERK: SUP & EXPENSES							
4009	DANE CO CLERK	DANE CO DIRECTORIES (3)	2018-02	06/22/2018	9.00	.00	
Total 100-51-5142-310 CLERK: SUP & EXPENSES:					9.00	.00	
100-53-5300-340 AIDABLE WORK: OPERATING EXP.							
4017	DANE CO HWY & TRANS DEPT	SPEED STUDY	27206	05/31/2018	1,689.34	.00	
Total 100-53-5300-340 AIDABLE WORK: OPERATING EXP.:					1,689.34	.00	
100-45-4511-000 COURT FINES							
4038	DANE CO TREASURER	SHARED COURT FINES-JUNE	063018	07/05/2018	653.80	.00	
Total 100-45-4511-000 COURT FINES:					653.80	.00	
220-51-5160-290 CONTRACTUAL: PIER/BUOY							
4200	DEANO DOCK & LIFT LLC	2018 INTALL PIERS/BOUYS	15445	06/08/2018	7,231.17	.00	
Total 220-51-5160-290 CONTRACTUAL: PIER/BUOY:					7,231.17	.00	
210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.							
5458	ELECTRIC CONSTRUCTION INC	ELEC WORK IN CONCESSION A	2799	06/08/2018	223.81	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 210-51-5160-350 BLDG/PLANT: REPAIR/MAINT EXP.:					223.81	.00	
400-57-5714-810 VILLAGE HALL							
5554	ENTERPRISE SYSTEMS GROUP	50 % MITEL MI VOICE 250 IP SO	80985	07/03/2018	9,777.45	.00	
Total 400-57-5714-810 VILLAGE HALL:					9,777.45	.00	
100-55-5520-320 PARKS:PROJECTS							
7625	GOOD OAK LLC	INVASIVE SPECIES CONTROL/P	INV18192	05/31/2018	634.00	.00	
Total 100-55-5520-320 PARKS:PROJECTS:					634.00	.00	
500-53-5364-340 OPERATING SUPPLIES AND EXPENSE							
7625	GOOD OAK LLC	INVASIVE SPECIES CONTROL/S	INV18-222	06/15/2018	1,353.00	.00	
Total 500-53-5364-340 OPERATING SUPPLIES AND EXPENSE:					1,353.00	.00	
100-53-5365-340 RECYCLING/YARDWASTE: SUP EXP							
8228	HELLENBRAND WELDING	BLOWER HOUSING	7222	06/14/2018	95.00	.00	
Total 100-53-5365-340 RECYCLING/YARDWASTE: SUP EXP:					95.00	.00	
600-53-0630-340 SUPPLIES AND EXPENSE							
8228	HELLENBRAND WELDING	WATER PUMB GUARD	7222	06/14/2018	75.00	.00	
Total 600-53-0630-340 SUPPLIES AND EXPENSE:					75.00	.00	
210-55-5542-343 CONCESSIONS EXPENSE							
8621	HOLIDAY WHOLESALE INC:POOL	CONCESSION PRODUCT	865153	06/15/2018	301.58	.00	
8621	HOLIDAY WHOLESALE INC:POOL	CONCESSION PRODUCT	8654802	06/15/2018	251.30	.00	
8621	HOLIDAY WHOLESALE INC:POOL	CONCESSION PRODUCT	8661229	06/20/2018	338.90	.00	
8621	HOLIDAY WHOLESALE INC:POOL	CONCESSION PRODUCT	8668568	06/27/2018	513.97	.00	
Total 210-55-5542-343 CONCESSIONS EXPENSE:					1,405.75	.00	
210-55-5542-310 POOL STAFF: OFC SPLY & EXP							
9160	IDWHOLESALE	CARDS AND INK FOR CARD PRI	1458032	04/26/2018	110.00	.00	
Total 210-55-5542-310 POOL STAFF: OFC SPLY & EXP:					110.00	.00	
100-51-5160-220 BLDGS & PLANT: GAS & ELECTRIC							
13040	MADISON GAS & ELECTRIC	810/1008 SHOREWOOD BLVD	4053404	07/10/2018	2,268.35	.00	
Total 100-51-5160-220 BLDGS & PLANT: GAS & ELECTRIC:					2,268.35	.00	
100-53-5300-340 AIDABLE WORK: OPERATING EXP.							
13040	MADISON GAS & ELECTRIC	4502 OLD MIDDLETON	4053404	07/10/2018	39.76	.00	
Total 100-53-5300-340 AIDABLE WORK: OPERATING EXP.:					39.76	.00	
100-53-5342-220 STREET LIGHTING: POWER							
13040	MADISON GAS & ELECTRIC	900 SHOREWOOD BLVD	4053404	07/10/2018	32.51	.00	
13040	MADISON GAS & ELECTRIC	2700 MARSHALL CT	4053404	07/10/2018	1,287.22	.00	
Total 100-53-5342-220 STREET LIGHTING: POWER:					1,319.73	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
13040	MADISON GAS & ELECTRIC	3302 BLACKHAWK/3100 HARVA	4053404	07/10/2018	60.39	.00	
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					60.39	.00	
200-51-5160-220 BLDG/PLANT: GAS & ELECTRIC							
13040	MADISON GAS & ELECTRIC	3336 LMD	4053404	07/10/2018	99.37	.00	
Total 200-51-5160-220 BLDG/PLANT: GAS & ELECTRIC:					99.37	.00	
210-51-5160-220 BLDG/PLANT: GAS & ELECTRIC							
13040	MADISON GAS & ELECTRIC	901 SWARTHMORE CT/CONCE	4053404	07/10/2018	4,411.79	.00	
13040	MADISON GAS & ELECTRIC	901 SWARTHMORE CT/CONCE	4053404	07/10/2018	401.23	.00	
Total 210-51-5160-220 BLDG/PLANT: GAS & ELECTRIC:					4,813.02	.00	
220-51-5160-220 BLDG/PLANT: GAS & ELECTRIC							
13040	MADISON GAS & ELECTRIC	3400/3700 LMD	4053404	07/10/2018	45.71	.00	
Total 220-51-5160-220 BLDG/PLANT: GAS & ELECTRIC:					45.71	.00	
600-53-0620-220 POWER FOR PUMPING							
13040	MADISON GAS & ELECTRIC	3302 BLACKHAWK/3561 TALLY	4053404	07/10/2018	736.18	.00	
Total 600-53-0620-220 POWER FOR PUMPING:					736.18	.00	
100-52-5210-210 POLICE: CONTRACTUAL SERVICES							
13082	MADISON CITY TREASURER	RMS COSTS-ANNUAL MAINT &	17405	06/29/2018	4,023.12	.00	
Total 100-52-5210-210 POLICE: CONTRACTUAL SERVICES:					4,023.12	.00	
100-52-5210-340 POLICE: OPERATING EXPENSE							
13082	MADISON CITY TREASURER	RADIO PROGRAMING	172298	06/11/2018	221.27	.00	
Total 100-52-5210-340 POLICE: OPERATING EXPENSE:					221.27	.00	
100-53-5344-350 STORM SEWERS: DISCHARGE PERMIT							
13085	MADISON TREASURER, CITY OF	4694 UNIVERSITY AVE-STORM	13600809	06/21/2018	14.93	.00	
Total 100-53-5344-350 STORM SEWERS: DISCHARGE PERMIT:					14.93	.00	
100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE							
13085	MADISON TREASURER, CITY OF	810 SW BLVD-FIRE PROTECTIO	13600811	06/21/2018	37.85	.00	
Total 100-55-5500-340 NON-AIDABLE: OPERATING EXPENSE:					37.85	.00	
600-53-0610-601 PURCHASED WATER							
13085	MADISON TREASURER, CITY OF	PIT LAKE MENDOTA DR.	13600807	06/21/2018	1,597.95	.00	
13085	MADISON TREASURER, CITY OF	PIT LAKE MENDOTA DR.	13600806	06/21/2018	447.60	.00	
13085	MADISON TREASURER, CITY OF	PIT-SW BLVD AT RAILROAD TR	13600808	06/21/2018	237.15	.00	
13085	MADISON TREASURER, CITY OF	PIT-MAPLE TER/LOCUST	13600810	06/21/2018	4,924.74	.00	
Total 600-53-0610-601 PURCHASED WATER:					7,207.44	.00	
100-53-5320-370 GARAGE: FUEL & OIL							
13365	MIDDLETON FARMERS CO-OP INC	HYDRO OIL SWEEPER	310389	06/18/2018	28.79	.00	
13365	MIDDLETON FARMERS CO-OP INC	HYDRO OIL SWEEPER	310683	06/13/2018	28.79	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
Total 100-53-5320-370 GARAGE: FUEL & OIL:					57.58	.00	
210-55-5542-339 POOL: CHEMICALS							
13384	MIDWEST POOL SUPPLY COMPAN	CHLORINE	74478	06/04/2018	256.00	.00	
13384	MIDWEST POOL SUPPLY COMPAN	CHLORINE/ACID/BICARB	74725	06/11/2018	913.96	.00	
13384	MIDWEST POOL SUPPLY COMPAN	CHLORINE	74934	06/18/2018	562.00	.00	
13384	MIDWEST POOL SUPPLY COMPAN	CHLORINE/ACID/BICARB	75220	06/25/2018	1,253.93	.00	
Total 210-55-5542-339 POOL: CHEMICALS:					2,985.89	.00	
100-55-5523-600 TREE MAINTENANCE							
13950	MY TREE GUY LLC	TREE PRUNING MCKENNA PAR	7318	07/03/2018	450.00	.00	
Total 100-55-5523-600 TREE MAINTENANCE:					450.00	.00	
220-55-5546-340 PARK: OPERATING EXPENSE							
14620	NORTHWESTERN STONE	ASPHALT GRINDINGS	569802	06/30/2018	86.16	.00	
Total 220-55-5546-340 PARK: OPERATING EXPENSE:					86.16	.00	
210-55-5542-341 POOL STAFF: UNIFORM EXPENSE							
15715	ORIGINAL WATERMEN	GUARD SUITS	50091	06/14/2018	129.70	.00	
Total 210-55-5542-341 POOL STAFF: UNIFORM EXPENSE:					129.70	.00	
210-55-5542-342 POP MACHINE EXPENSES							
16228	PEPSI-COLA COMPANY	PEPSI PRODUCT FOR MACHIN	91470991	06/27/2018	292.15	.00	
Total 210-55-5542-342 POP MACHINE EXPENSES:					292.15	.00	
210-55-5542-346 SWIM/DIVE/BALLET EXPENSES							
18632	ROSY CHEEKS ORIGINALS	WATER BALLET COSTUMES	4129	07/02/2018	2,025.00	2,025.00	07/02/2018
Total 210-55-5542-346 SWIM/DIVE/BALLET EXPENSES:					2,025.00	2,025.00	
100-52-5210-370 POLICE: FUEL & OIL							
19311	SHELL OIL CO:POLICE ACCT	PD VEHICLE FUEL	0045807	07/06/2018	1,012.66	.00	
Total 100-52-5210-370 POLICE: FUEL & OIL:					1,012.66	.00	
100-51-5160-221 BLDGS & PLANT: WATER							
19337	SHOREWOOD HILLS WATER & SE	1058300 W/E RINK	062918	06/29/2018	50.03	.00	
19337	SHOREWOOD HILLS WATER & SE	W/S 1008 SHOREWOOD BLVD	062918	06/29/2018	188.70	.00	
19337	SHOREWOOD HILLS WATER & SE	910100 W/S 810 SHOREWOOD	062918	06/29/2018	10.81	.00	
19337	SHOREWOOD HILLS WATER & SE	3403200 W/S GARDENS	062918	06/29/2018	71.34	.00	
19337	SHOREWOOD HILLS WATER & SE	3589000 S/W HEIDEN	062918	06/29/2018	54.22	.00	
Total 100-51-5160-221 BLDGS & PLANT: WATER:					375.10	.00	
100-51-5160-223 BLDGS & PLANT:STORMWATER CHR							
19337	SHOREWOOD HILLS WATER & SE	910300 STORMWATER LOT 2 S	062918	06/29/2018	13.77	.00	
19337	SHOREWOOD HILLS WATER & SE	1030500 STRMWATER TALLY H	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	1056500 STORMWATER ENTRY	062918	06/29/2018	18.36	.00	
19337	SHOREWOOD HILLS WATER & SE	908700 STORMWATER 3264 UNI	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	2303000 STORMWATER BIG FO	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	1058500 STORMWATER 1008 S	062918	06/29/2018	51.41	.00	
19337	SHOREWOOD HILLS WATER & SE	2237500 STORMWATER 4 COR	062918	06/29/2018	18.36	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
19337	SHOREWOOD HILLS WATER & SE	910200 STORMWATER 810 SHO	062918	06/29/2018	77.11	.00	
19337	SHOREWOOD HILLS WATER & SE	1112500STORMWATER 1001 ED	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	3477500 STORM WHATER 2700	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	1126300 STORM WHATER QUA	062918	06/29/2018	55.08	.00	
19337	SHOREWOOD HILLS WATER & SE	1128500 STORM WATER OAK W	062918	06/29/2018	27.54	.00	
19337	SHOREWOOD HILLS WATER & SE	3378500 STORMWATER BRADL	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	2285500 STORM WATER KOVAL	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	3589000 STORM/W HEIDEN	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	2331400	062918	06/29/2018	36.72	.00	
19337	SHOREWOOD HILLS WATER & SE	1058000SE 1008 SHOREWOOD	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	3403200 STORMWATER GARDE	062918	06/29/2018	9.18	.00	
Total 100-51-5160-223 BLDGS & PLANT:STORMWATER CHRG:					390.15	.00	
100-55-5533-340 TENNIS: OPERATING EXPENSES							
19337	SHOREWOOD HILLS WATER & SE	3403100 STORMWATER POST F	062918	06/29/2018	151.93	.00	
Total 100-55-5533-340 TENNIS: OPERATING EXPENSES:					151.93	.00	
210-51-5160-221 BLDG/PLANT: WATER							
19337	SHOREWOOD HILLS WATER & SE	3403000 W/S POOL	062918	06/29/2018	2,091.96	.00	
19337	SHOREWOOD HILLS WATER & SE	3402900 W/S CONCESSIONS	062918	06/29/2018	74.81	.00	
Total 210-51-5160-221 BLDG/PLANT: WATER:					2,166.77	.00	
210-51-5160-223 BLDGS & PLANT:STORMWATER CHRG							
19337	SHOREWOOD HILLS WATER & SE	3403100 STORMWATER POST F	062918	06/29/2018	151.93	.00	
19337	SHOREWOOD HILLS WATER & SE	3402900 STORMWATER CONCE	062918	06/29/2018	9.18	.00	
19337	SHOREWOOD HILLS WATER & SE	3403000 STORM WATER C CEN	062918	06/29/2018	9.18	.00	
Total 210-51-5160-223 BLDGS & PLANT:STORMWATER CHRG:					170.29	.00	
100-53-5320-370 GARAGE: FUEL & OIL							
19841	STOP-N-GO DPW GAS	GAS DPW	063018	06/30/2018	1,094.14	.00	
Total 100-53-5320-370 GARAGE: FUEL & OIL:					1,094.14	.00	
100-53-5320-370 GARAGE: FUEL & OIL							
19845	STOP-N-GO DPW DIESEL	DIESEL-DPW	063018	06/30/2018	636.34	.00	
Total 100-53-5320-370 GARAGE: FUEL & OIL:					636.34	.00	
100-56-5640-210 PROF CONSULTANT:PLAN REVIEW							
20670	TOWN & COUNTRY ENGINEERING I	2018 MISCELLANEOUS	19055	07/05/2018	301.25	.00	
Total 100-56-5640-210 PROF CONSULTANT:PLAN REVIEW:					301.25	.00	
450-51-5141-120 PLANNING, LEGAL & ADMINISTRATN							
20670	TOWN & COUNTRY ENGINEERING I	RONALD MCDONALD HOUSE	19053	07/05/2018	299.00	.00	
Total 450-51-5141-120 PLANNING, LEGAL & ADMINISTRATN:					299.00	.00	
450-53-5320-230 MARSHALL CT,UNIV AVE IMPROVNTS							
20670	TOWN & COUNTRY ENGINEERING I	BLACKHAWK PATH EXTENSION	19054	07/05/2018	2,504.30	.00	
Total 450-53-5320-230 MARSHALL CT,UNIV AVE IMPROVNTS:					2,504.30	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
470-51-5141-120	PLANNING LEGAL & ADMIN-PYARE						
22360	VIERBICHER ASSOCIATES INC	TID #4 ADMIN/MCDONALDS	60-12097044	06/14/2018	300.00	.00	
Total 470-51-5141-120 PLANNING LEGAL & ADMIN-PYARE:					300.00	.00	
100-51-5151-210 FINANCE: AUDIT SERVICES							
22370	BAKER TILLY VIRCHOW KRAUSE L	PROFESSIONAL AUDIT SERVIC	BT1285542	06/29/2018	5,206.00	.00	
Total 100-51-5151-210 FINANCE: AUDIT SERVICES:					5,206.00	.00	
450-51-5141-120 PLANNING, LEGAL & ADMINISTRATN							
22370	BAKER TILLY VIRCHOW KRAUSE L	PROFESSIONAL AUDIT TID #3	BT1285542	06/29/2018	433.00	.00	
Total 450-51-5141-120 PLANNING, LEGAL & ADMINISTRATN:					433.00	.00	
470-51-5141-120 PLANNING LEGAL & ADMIN-PYARE							
22370	BAKER TILLY VIRCHOW KRAUSE L	PROFESSIONAL AUDIT TID #4	BT1285542	06/29/2018	433.00	.00	
Total 470-51-5141-120 PLANNING LEGAL & ADMIN-PYARE:					433.00	.00	
480-51-5141-120 PLANNING, LEGAL & ADMIN							
22370	BAKER TILLY VIRCHOW KRAUSE L	PROFESSIONAL AUDIT TID #5	BT1285542	06/29/2018	433.00	.00	
Total 480-51-5141-120 PLANNING, LEGAL & ADMIN:					433.00	.00	
100-55-5520-340 PARKS:OPERATING EXPENSE							
23205	ARAMARK UNIFORM SERVICES	FOREST. T-SHIRTS-SUMMER H	20959137	06/21/2018	324.80	.00	
Total 100-55-5520-340 PARKS:OPERATING EXPENSE:					324.80	.00	
100-211534 UNION DUES							
23342	WI PROFESSIONAL POLICE ASSOC	UNION DUES-JUNE	070118	06/26/2018	167.20	.00	
Total 100-211534 UNION DUES:					167.20	.00	
100-45-4511-000 COURT FINES							
23350	WI DEPT ADMINISTRATION: COURT	SHARED COURT FINES-JUNE	063018	07/05/2018	1,574.30	.00	
Total 100-45-4511-000 COURT FINES:					1,574.30	.00	
100-51-5120-321 JUDICIAL: DUES							
23530	WIS MUNICIPAL JUDGES ASSOC	2018 DUES JUDGE MEMBERSH	33118	06/20/2018	100.00	.00	
Total 100-51-5120-321 JUDICIAL: DUES:					100.00	.00	
210-55-5542-343 CONCESSIONS EXPENSE							
770305	CARBON, CHRIS	CONCESSION FOOD	74	06/13/2018	14.60	.00	
Total 210-55-5542-343 CONCESSIONS EXPENSE:					14.60	.00	
100-51-5151-300 BOND ISSUE EXPENSES							
999610	ASSOCIATED TRUST COMPANY	GENERAL OBLIGATION BONDS	9314	06/11/2018	475.00	.00	
999610	ASSOCIATED TRUST COMPANY	GENERAL OBLIGATION BONDS	9315	06/11/2018	475.00	.00	
999610	ASSOCIATED TRUST COMPANY	PROMISSORY NOTE	9316	06/11/2018	475.00	.00	
999610	ASSOCIATED TRUST COMPANY	2018 BONDS ANNUAL FEE	9317	06/11/2018	475.00	.00	
Total 100-51-5151-300 BOND ISSUE EXPENSES:					1,900.00	.00	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
100-46-4674-210	JULY 4th FAMILY PICNIC						
1000266	ENDRES, KARLA	JULY 4TH PICNIC START UP CA	4130	07/16/2018	250.00	250.00	07/03/2018
Total 100-46-4674-210 JULY 4th FAMILY PICNIC:					250.00	250.00	
100-46-4673-300 RECREATION: TENNIS							
1000610	SHAPIRO, KENNETH	REFUND/CANCELLED TENNIS	061918	06/19/2018	140.00	.00	
Total 100-46-4673-300 RECREATION: TENNIS:					140.00	.00	
100-55-5540-340 GOLF: OPERATING EXPENSES							
1000617	PETYKOWSKI, KATIE AND CHRIS	JR GOLF REIMBURSEMENT	07112018	07/11/2018	165.00	.00	
Total 100-55-5540-340 GOLF: OPERATING EXPENSES:					165.00	.00	
100-51-5145-210 D.P.: CONTRACTUAL SERVICES							
1000688	COMPUTER MAGIC INC	SERVER MANAGED SUPPORT	MSP3786	06/30/2018	600.00	.00	
1000688	COMPUTER MAGIC INC	WORKSTATION MGNT PLAN	MSP3786	06/30/2018	1,943.00	.00	
1000688	COMPUTER MAGIC INC	BACKUP SERV W/CLOUD RETE	MSP3786	06/30/2018	799.00	.00	
Total 100-51-5145-210 D.P.: CONTRACTUAL SERVICES:					3,342.00	.00	
210-55-5542-340 POOL: OPERATING SUPPLY & EXP.							
1000700	SIMPLY SWIMMING	SWIM TEAM CAPS	143439	06/16/2018	460.00	.00	
Total 210-55-5542-340 POOL: OPERATING SUPPLY & EXP.:					460.00	.00	
100-55-5523-341 HORTICULTURE: CONSULTANT							
1000852	MURRAY, SUSAN B	CONSULTANT FEES	239414	07/09/2018	507.50	.00	
Total 100-55-5523-341 HORTICULTURE: CONSULTANT:					507.50	.00	
210-55-5542-343 CONCESSIONS EXPENSE							
2000005	CADENCE COLD BREW COFFEE IN	COLD BREW COFFEE	2116	05/25/2018	162.00	.00	
2000005	CADENCE COLD BREW COFFEE IN	COLD BREW COFFEE	2243	06/25/2018	81.00	.00	
Total 210-55-5542-343 CONCESSIONS EXPENSE:					243.00	.00	
210-55-5542-344 SPECIAL EVENTS EXPENSE							
2000011	CHOCOLATE SHOPPE ICE CREAM	MEMBERSHIP PARTY ICE CREA	061718	06/17/2018	508.00	.00	
Total 210-55-5542-344 SPECIAL EVENTS EXPENSE:					508.00	.00	
100-55-5520-320 PARKS:PROJECTS							
2000056	GRABER MANUFACTURING INC.	BENCHES POST FARM PARK	72593	06/29/2018	2,485.20	.00	
Total 100-55-5520-320 PARKS:PROJECTS:					2,485.20	.00	
Grand Totals:					86,788.57	2,869.41	

Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Net Inv Amount	Amount Paid	Date Paid
--------	-------------	-------------	----------------	--------------	----------------	-------------	-----------

Report Criteria:

- Detail report.
 - Invoices with totals above \$0 included.
 - Paid and unpaid invoices included.
-

VILLAGE OF SHOREWOOD HILLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
100-41-4111-000 GENERAL PROPERTY TAXES	.00	.00	2,770,440.00	(2,770,440.00)	.00
100-41-4131-000 PAYMENTS IN LIEU OF TAX	.00	.00	62,000.00	(62,000.00)	.00
100-41-4181-000 INTEREST & PENALTIES ON TAXES	.00	29.94	.00	29.94	.00
TOTAL TAXES	.00	29.94	2,832,440.00	(2,832,410.06)	.00
<u>INTERGOVERNMENTAL REVENUE</u>					
100-43-4330-000 FED/STATE DISASTER RELIEF	.00	.00	.00	.00	.00
100-43-4341-000 STATE SHARED REVENUE	.00	.00	20,888.00	(20,888.00)	.00
100-43-4342-000 FIRE INSURANCE PREMIUM-2% DUES	.00	.00	21,217.00	(21,217.00)	.00
100-43-4351-000 STATE AID: EXEMPT COMPUTERS	.00	.00	46,000.00	(46,000.00)	.00
100-43-4352-100 LAW ENFORCEMENT TRAINING AIDS	.00	.00	1,800.00	(1,800.00)	.00
100-43-4352-105 PUBLIC SAFETY EQUIPMENT AIDS	.00	.00	.00	.00	.00
100-43-4352-110 GRANTS TO POLICE DEPARTMENT	.00	.00	1,000.00	(1,000.00)	.00
100-43-4353-000 STATE AID: HIGHWAY	.00	.00	309,366.00	(309,366.00)	.00
100-43-4353-100 LOCAL ROADS GRANT	.00	.00	.00	.00	.00
100-43-4353-300 STATE FEMA GRANT	.00	.00	.00	.00	.00
100-43-4358-000 FORESTRY GRANTS	.00	.00	.00	.00	.00
100-43-4360-000 DANE CTY GRANT: LAND CONS DEPT	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	400,271.00	(400,271.00)	.00
<u>LICENSES & PERMITS</u>					
100-44-4411-000 LICENSES: LIQUOR/MALT BEVERAGE	5,285.00	5,285.00	5,000.00	285.00	105.70
100-44-4412-000 LICENSES: OTHER BUS/OCCUPATION	445.00	1,512.50	2,800.00	(1,287.50)	54.02
100-44-4421-000 LICENSES: BICYCLE	.00	.00	60.00	(60.00)	.00
100-44-4422-000 LICENSES: DOG & CAT	202.00	3,402.00	2,600.00	802.00	130.85
100-44-4423-000 LICENSES: MISC	235.00	924.17	1,000.00	(75.83)	92.42
100-44-4431-000 PERMIT/INSPCTN FEES: BUILDINGS	10,344.10	22,502.76	15,000.00	7,502.76	150.02
100-44-4432-000 PERMIT/INSPCTN FEES: HVAC	390.00	3,436.57	5,000.00	(1,563.43)	68.73
100-44-4433-000 PERMIT/INSPCTN FEES: ELECTRICAL	400.00	3,803.20	5,000.00	(1,196.80)	76.06
100-44-4434-000 PERMIT/INSPCTN FEES: PLUMBING	405.00	3,785.00	4,000.00	(215.00)	94.63
100-44-4435-000 PERMIT/INSPCTN FEES: SIGNS	.00	904.80	600.00	304.80	150.80
100-44-4436-000 PERMIT/INSPCTN FEES: SPRNK/FIRE	.00	.00	.00	.00	.00
100-44-4439-000 PERMIT/INSPCTN FEES: MISC.	995.00	1,045.00	400.00	645.00	261.25
100-44-4441-000 ZONING FEES	350.00	1,700.00	3,000.00	(1,300.00)	56.67
100-44-4491-000 CABLE TV FRANCHISE FEES	.00	14,611.24	31,000.00	(16,388.76)	47.13
100-44-4492-000 % SURCHARGE FOR RECREATION	.00	.00	7,500.00	(7,500.00)	.00
TOTAL LICENSES & PERMITS	19,051.10	62,912.24	82,960.00	(20,047.76)	75.83
<u>FINES, FORFEITS, & PENALTIES</u>					
100-45-4511-000 COURT FINES	3,293.74	16,772.47	32,000.00	(15,227.53)	52.41
100-45-4513-000 PARKING VIOLATIONS	3,970.00	25,066.00	43,000.00	(17,934.00)	58.29

VILLAGE OF SHOREWOOD HILLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
100-45-4514-000 POLICE DONATIONS/MISC REVENUES	.00	1,206.23	3,000.00	(1,793.77)	40.21
TOTAL FINES, FORFEITS, & PENALTIES	7,263.74	43,044.70	78,000.00	(34,955.30)	55.19
<u>PUBLIC CHARGES FOR SERVICES</u>					
100-46-4611-000 CLERK: MATERIAL & SUPPLY SALES	.00	.00	25.00	(25.00)	.00
100-46-4612-000 CLERK: EMPLOYEE SUNSHINE FUND	19.00	319.00	400.00	(81.00)	79.75
100-46-4613-000 CLERK: PARKING PERMITS	15.00	265.00	700.00	(435.00)	37.86
100-46-4621-000 LAW ENFORCEMENT FEES	66.00	453.45	400.00	53.45	113.36
100-46-4642-000 WIS MUNICIPAL RECYCLING GRANT	.00	14,885.70	15,000.00	(114.30)	99.24
100-46-4642-100 RECYCLING PROCEEDS	.00	.00	.00	.00	.00
100-46-4645-000 DISPOSAL REPAIR FEES	.00	.00	.00	.00	.00
100-46-4670-000 BOOK PUBLISHING REVENUES	.00	.00	60.00	(60.00)	.00
100-46-4670-100 RESALE BOOK PUBLISHING REVENUE	.00	.00	.00	.00	.00
100-46-4671-000 BOOK SHIPPING INCOME	.00	.00	.00	.00	.00
100-46-4672-000 CONTRIBUTIONS: PARKS & FORESTRY	3,370.00	4,186.00	.00	4,186.00	.00
100-46-4672-100 GARDEN PLOT REVENUES	140.00	2,675.00	2,660.00	15.00	100.56
100-46-4672-110 CONTRIBUTIONS: GARDEN CLUB	.00	2,500.00	2,500.00	.00	100.00
100-46-4672-130 CONTRIBUTIONS: HORT CONSULTANT	.00	1,000.00	1,000.00	.00	100.00
100-46-4673-100 RECREATION: FOUR CORNERS	750.00	16,775.00	15,135.00	1,640.00	110.84
100-46-4673-200 RECREATION: LAND REC	1,700.00	24,525.00	17,000.00	7,525.00	144.26
100-46-4673-210 RECREATION: LAND REC GRANT	.00	.00	.00	.00	.00
100-46-4673-300 RECREATION: TENNIS	3,045.00	22,393.00	25,500.00	(3,107.00)	87.82
100-46-4673-400 RECREATION: BASEBALL	.00	.00	.00	.00	.00
100-46-4673-500 RECREATION: BASKETBALL	580.00	2,700.00	2,200.00	500.00	122.73
100-46-4673-600 RECREATION: GOLF	110.00	3,932.50	3,824.00	108.50	102.84
100-46-4673-700 RECREATION: KAYAK/CANOE	105.00	420.00	850.00	(430.00)	49.41
100-46-4673-800 RECREATION: INDOOR SOCCER	.00	440.00	.00	440.00	.00
100-46-4673-900 RECREATION: OUTDOOR SOCCER	180.00	1,663.00	9,700.00	(8,037.00)	17.14
100-46-4674-100 COMMUNITY CENTER RENTALS	25.00	293.00	2,200.00	(1,907.00)	13.32
100-46-4674-210 JULY 4TH FAMILY PICNIC	.00	.00	1,500.00	(1,500.00)	.00
100-46-4674-220 JULY 4TH FIREWORKS	.00	.00	8,000.00	(8,000.00)	.00
TOTAL PUBLIC CHARGES FOR SERVICES	10,105.00	99,425.65	108,654.00	(9,228.35)	91.51
<u>INTERGOVERNMENTAL SERV CHGS</u>					
100-47-4741-000 WATER DEPT: REIMB FOR SERVICES	.00	.00	13,494.00	(13,494.00)	.00
100-47-4742-000 SEWER DIV: REIMB FOR SERVICES	.00	.00	10,924.00	(10,924.00)	.00
100-47-4743-000 WATERFRONT: REIMB FOR SERVICES	.00	.00	17,034.00	(17,034.00)	.00
100-47-4744-000 STORMWATER:REIMB FOR SERVICES	.00	.00	9,180.00	(9,180.00)	.00
TOTAL INTERGOVERNMENTAL SERV CHGS	.00	.00	50,632.00	(50,632.00)	.00
<u>MISCELLANEOUS REVENUE</u>					
100-48-4810-000 INTEREST ON INVESTMENTS	.00	.00	15,000.00	(15,000.00)	.00
100-48-4810-100 BUILD AMERICA BOND SUBSIDY	.00	3,780.50	7,746.00	(3,965.50)	48.81
100-48-4812-000 CAPITAL PROJECT BOND INTEREST	.00	.00	.00	.00	.00

VILLAGE OF SHOREWOOD HILLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
100-48-4815-000	REPAYMENT: WATER UTILTY ADVANC	.00	.00	18,465.00 (18,465.00)	.00
100-48-4821-000	RENT: DUE FROM POOL	.00	.00	38,500.00 (38,500.00)	.00
100-48-4822-000	RENT: BLACKHAWK C.C.	.00	41,665.00	100,300.00 (58,635.00)	41.54
100-48-4823-000	BCC INSURANCE REIMBURSEMENT	.00	.00	.00 .00	.00
100-48-4825-000	RENT: PARKING SPACES	.00	.00	.00 .00	.00
100-48-4827-000	DEVELPR SHARE MAD FIRE EXPENSE	.00	.00	39,612.00 (39,612.00)	.00
100-48-4830-000	MISCELLANEOUS SALES	.00	.00	.00 .00	.00
100-48-4831-000	POLICE/ FIRE SALES	.00	.00	.00 .00	.00
100-48-4833-000	VILLAGE TREE SALES	103.60	703.93	6,000.00 (5,296.07)	11.73
100-48-4836-000	DPW VEHICLE SALES	.00	.00	.00 .00	.00
100-48-4838-000	DANE CTY CALENDARS	129.00	714.90	800.00 (85.10)	89.36
100-48-4840-000	INSURANCE DIVIDENDS	14,098.00	14,098.00	.00 14,098.00	.00
100-48-4850-000	INSURANCE CLAIMS	.00	.00	.00 .00	.00
100-48-4855-000	SHWD LEAGUE/FOUNDATN RECEIPTS	.00	.00	.00 .00	.00
100-48-4895-000	REPAYMENT: TIF ADVANCE	.00	.00	48,602.00 (48,602.00)	.00
	TOTAL MISCELLANEOUS REVENUE	14,330.60	60,962.33	275,025.00 (214,062.67)	22.17
	OTHER FINANCING SOURCES				
100-49-4941-000	MISCELLANEOUS REVENUES	1,307.94	4,556.98	17,000.00 (12,443.02)	26.81
100-49-4944-000	FUND BALANCE APPLIED	.00	.00	133,334.00 (133,334.00)	.00
	TOTAL OTHER FINANCING SOURCES	1,307.94	4,556.98	150,334.00 (145,777.02)	3.03
	TOTAL FUND REVENUE	52,058.38	270,931.84	3,978,316.00 (3,707,384.16)	6.81

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>VILLAGE BOARD</u>					
100-51-5111-310	.00	3,633.43	1,500.00	(2,133.43)	242.23
100-51-5111-720	400.00	400.00	.00	(400.00)	.00
TOTAL VILLAGE BOARD	400.00	4,033.43	1,500.00	(2,533.43)	268.90
<u>COMMITTEES</u>					
100-51-5112-310	6.98	88.17	300.00	211.83	29.39
TOTAL COMMITTEES	6.98	88.17	300.00	211.83	29.39
<u>JUDICIAL</u>					
100-51-5120-110	228.00	1,482.00	2,965.00	1,483.00	49.98
100-51-5120-120	1,771.10	11,130.82	22,341.00	11,210.18	49.82
100-51-5120-150	534.79	3,235.41	6,437.00	3,201.59	50.26
100-51-5120-310	.00	1,368.97	1,700.00	331.03	80.53
100-51-5120-321	.00	40.00	140.00	100.00	28.57
100-51-5120-322	.00	1,141.21	1,665.00	523.79	68.54
TOTAL JUDICIAL	2,533.89	18,398.41	35,248.00	16,849.59	52.20
<u>LEGAL</u>					
100-51-5130-210	.00	7,928.50	18,000.00	10,071.50	44.05
100-51-5130-211	.00	7,983.71	29,000.00	21,016.29	27.53
TOTAL LEGAL	.00	15,912.21	47,000.00	31,087.79	33.86
<u>ADMINISTRATION</u>					
100-51-5141-120	6,954.82	44,598.04	85,246.00	40,647.96	52.32
100-51-5141-150	2,326.73	14,581.09	23,079.00	8,497.91	63.18
100-51-5141-320	.00	1,327.00	1,700.00	373.00	78.06
100-51-5141-340	.00	.00	.00	.00	.00
100-51-5141-380	(99.00)	105.56	400.00	294.44	26.39
TOTAL ADMINISTRATION	9,182.55	60,611.69	110,425.00	49,813.31	54.89

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET	
<u>CLERK</u>						
100-51-5142-120	CLERK: WAGES	4,392.39	32,429.28	70,608.00	38,178.72	45.93
100-51-5142-130	EXTRA OFFICE HELP	1,505.53	10,170.22	18,366.00	8,195.78	55.38
100-51-5142-150	CLERK: BENEFITS	1,386.23	9,585.06	20,689.00	11,103.94	46.33
100-51-5142-310	CLERK: SUP & EXPENSES	(16.05)	2,463.66	3,900.00	1,436.34	63.17
100-51-5142-322	CLERK: TRAINING/SEMINARS	.00	434.18	1,600.00	1,165.82	27.14
100-51-5142-340	CLERK: POSTAL EXPENSES	.00	1,396.10	3,000.00	1,603.90	46.54
100-51-5142-500	CLERK: DANE CTY CALENDARS	.00	.00	600.00	600.00	.00
100-51-5142-700	CLERK: LICENSE COSTS	.00	.00	.00	.00	.00
TOTAL CLERK		7,268.10	56,478.50	118,763.00	62,284.50	47.56
<u>PERSONNEL</u>						
100-51-5143-158	PERSONNEL: UNEMPLOYMENT COMP	.00	.00	.00	.00	.00
100-51-5143-160	PERSONNEL: WORKMAN'S COMP INS	9,634.00	34,599.00	44,000.00	9,401.00	78.63
100-51-5143-190	PERSONNEL: PROVIDED FOR EVALS	.00	.00	.00	.00	.00
100-51-5143-200	PERSONNEL: RECRUITMENT	.00	.00	.00	.00	.00
100-51-5143-210	PERSONNEL: MEDICAL EVALUATIONS	.00	.00	.00	.00	.00
100-51-5143-300	PERSONNEL: RETIREES INS PREM	2,518.28	17,242.40	48,954.00	31,711.60	35.22
TOTAL PERSONNEL		12,152.28	51,841.40	92,954.00	41,112.60	55.77
<u>ELECTIONS</u>						
100-51-5144-140	ELECTIONS: PER DIEM WAGES	.00	1,400.00	4,000.00	2,600.00	35.00
100-51-5144-340	ELECTIONS: OPERATING SUPPLIES	417.90	1,035.15	1,000.00	(35.15)	103.52
TOTAL ELECTIONS		417.90	2,435.15	5,000.00	2,564.85	48.70
<u>DATA PROCESSING</u>						
100-51-5145-210	D.P.: CONTRACTUAL SERVICES	3,409.00	25,570.41	40,000.00	14,429.59	63.93
100-51-5145-340	D.P.: OPERATIONS EXPENSE	.00	1,028.19	2,700.00	1,671.81	38.08
100-51-5145-350	WEBSITE COSTS	.00	.00	570.00	570.00	.00
TOTAL DATA PROCESSING		3,409.00	26,598.60	43,270.00	16,671.40	61.47
<u>FINANCE</u>						
100-51-5151-210	FINANCE: AUDIT SERVICES	7,212.00	28,977.00	25,000.00	(3,977.00)	115.91
100-51-5151-290	LIFE QUEST FEES/OTHER PAYMENTS	.00	.00	.00	.00	.00
100-51-5151-300	BOND ISSUE EXPENSES	.00	.00	.00	.00	.00
TOTAL FINANCE		7,212.00	28,977.00	25,000.00	(3,977.00)	115.91

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT		BUDGET
<u>TREASURY</u>						
100-51-5152-340	TREASURY: OPERATIONS	.00	.00	.00	.00	.00
100-51-5152-390	TREASURY: WRITE-OFF EXPENSE	.00	.00	.00	.00	.00
TOTAL TREASURY		.00	.00	.00	.00	.00
<u>ASSESSOR</u>						
100-51-5153-210	ASSESSOR: CONTRACTUAL EXPENSE	861.10	5,166.60	10,190.00	5,023.40	50.70
TOTAL ASSESSOR		861.10	5,166.60	10,190.00	5,023.40	50.70
<u>RISK & PROPERTY MANAGEMENT</u>						
100-51-5154-511	LIABILITY INS (LEAGUE)	11,188.00	36,978.00	43,729.00	6,751.00	84.56
100-51-5154-512	PROPERTY INS (LGPIF)	.00	13,619.00	14,708.00	1,089.00	92.60
TOTAL RISK & PROPERTY MANAGEMENT		11,188.00	50,597.00	58,437.00	7,840.00	86.58
<u>BUILDINGS & PLANT</u>						
100-51-5160-220	BLDGS & PLANT: GAS & ELECTRIC	2,337.27	15,855.25	42,000.00	26,144.75	37.75
100-51-5160-221	BLDGS & PLANT: WATER	393.99	2,143.02	8,000.00	5,856.98	26.79
100-51-5160-222	BLDGS & PLANT: TELEPHONE	19.42	2,087.68	4,000.00	1,912.32	52.19
100-51-5160-223	BLDGS & PLANT:STORMWATER CHRG	390.15	2,889.87	6,600.00	3,710.13	43.79
100-51-5160-240	BLDGS & PLANT: CONTRACTUAL	.00	2,021.26	3,410.00	1,388.74	59.27
100-51-5160-530	BLDGS & PLANT: RENTAL EXPENSE	.00	4,387.19	2,500.00	(1,887.19)	175.49
TOTAL BUILDINGS & PLANT		3,140.83	29,384.27	66,510.00	37,125.73	44.18

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD		BUDGET		% OF	
	ACTUAL	YTD ACTUAL	AMOUNT		BUDGET	
<u>POLICE DEPARTMENT</u>						
100-52-5210-110	POLICE: SALARIES & ALLOWANCES	7,332.80	47,573.60	95,326.00	47,752.40	49.91
100-52-5210-120	POLICE: CLERICAL WAGES	5,549.64	37,041.05	73,638.00	36,596.95	50.30
100-52-5210-121	POLICE: OFFICER WAGE & HOLIDAY	26,725.42	163,635.13	322,202.00	158,566.87	50.79
100-52-5210-122	POLICE: OVERTIME WAGES	2,690.14	11,542.66	9,000.00	(2,542.66)	128.25
100-52-5210-124	POLICE: PART-TIME DUTY WAGES	7,490.00	36,375.00	48,000.00	11,625.00	75.78
100-52-5210-125	POLICE: DIFFERENTIAL	189.01	1,195.29	2,000.00	804.71	59.76
100-52-5210-128	POLICE: COM SERVICE OFFICERS	.00	.00	4,400.00	4,400.00	.00
100-52-5210-129	POLICE: CROSSING GUARD WAG	313.30	3,747.55	5,000.00	1,252.45	74.95
100-52-5210-130	POLICE: EMPLOYMENT BONUS	.00	.00	.00	.00	.00
100-52-5210-150	POLICE: BENEFITS	17,408.75	101,875.77	196,549.00	94,673.23	51.83
100-52-5210-170	POLICE: EDUCATION REIMB	.00	.00	1,000.00	1,000.00	.00
100-52-5210-210	POLICE: CONTRACTUAL SERVICES	.00	4,720.00	14,000.00	9,280.00	33.71
100-52-5210-310	POLICE: OFFICE SUPPLIES & EXP	.00	1,197.67	3,000.00	1,802.33	39.92
100-52-5210-321	POLICE: DUES & SEMINARS	.00	946.00	2,000.00	1,054.00	47.30
100-52-5210-322	POLICE: TRAINING EXPENSES	329.89	2,601.71	9,000.00	6,398.29	28.91
100-52-5210-340	POLICE: OPERATING EXPENSE	200.00	11,366.19	16,000.00	4,633.81	71.04
100-52-5210-341	POLICE: UNIFORM EXPENSE	(441.28)	4,214.54	5,000.00	785.46	84.29
100-52-5210-345	POLICE: PROMOTION	.00	.00	.00	.00	.00
100-52-5210-350	POLICE: VEHICLE REPAIR & MAINT	.00	1,387.16	5,000.00	3,612.84	27.74
100-52-5210-370	POLICE: FUEL & OIL	783.54	3,865.26	7,000.00	3,134.74	55.22
100-52-5210-380	POLICE: DRUG PREVENTION	.00	.00	.00	.00	.00
100-52-5210-390	POLICE: INSURANCE COSTS	.00	.00	.00	.00	.00
	TOTAL POLICE DEPARTMENT	68,571.21	433,284.58	818,115.00	384,830.42	52.96
<u>FIRE DEPARTMENT</u>						
100-52-5220-210	FIRE: CONTRACTUAL EXPENSE	.00	.00	570,119.00	570,119.00	.00
100-52-5220-215	FIRE: 2% DUES TO MAD FIRE DEPT	.00	.00	21,217.00	21,217.00	.00
100-52-5220-310	FIRE: OFFICE SUPPLIES & EXP.	.00	.00	.00	.00	.00
100-52-5220-590	FIRE: HYDRANT RENTAL	.00	.00	168,281.00	168,281.00	.00
	TOTAL FIRE DEPARTMENT	.00	.00	759,617.00	759,617.00	.00
<u>INSPECTIONS</u>						
100-52-5240-150	INSPECTIONS: BENEFITS	179.60	1,167.19	2,180.00	1,012.81	53.54
100-52-5240-211	INSPECTIONS: BUILDINGS	1,373.79	8,086.33	14,000.00	5,913.67	57.76
100-52-5240-212	INSPECTIONS: HVAC	333.04	2,789.21	5,000.00	2,210.79	55.78
100-52-5240-213	INSPECTIONS: ELECTRICAL	457.93	2,789.21	7,000.00	4,210.79	39.85
100-52-5240-214	INSPECTIONS: PLUMBING	166.52	1,623.57	2,500.00	876.43	64.94
100-52-5240-340	INSPECTIONS: OPERATIONS	.00	99.00	.00	(99.00)	.00
	TOTAL INSPECTIONS	2,510.88	16,554.51	30,680.00	14,125.49	53.96

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>EMERGENCY COMMUNICATION</u>					
100-52-5260-290	.00	2,138.00	7,058.00	4,920.00	30.29
	.00	2,138.00	7,058.00	4,920.00	30.29
<u>PUBLIC WORKS</u>					
100-53-5300-121	5,390.63	37,182.50	72,262.00	35,079.50	51.46
100-53-5300-150	1,066.00	7,245.91	12,560.00	5,314.09	57.69
100-53-5300-340	91.10	10,799.69	18,000.00	7,200.31	60.00
100-53-5300-450	.00	.00	.00	.00	.00
100-53-5300-600	.00	.00	.00	.00	.00
	6,547.73	55,228.10	102,822.00	47,593.90	53.71
<u>MUNICIPAL GARAGE</u>					
100-53-5320-350	39.05	4,885.39	18,000.00	13,114.61	27.14
100-53-5320-370	1,551.24	6,898.34	8,000.00	1,101.66	86.23
	1,590.29	11,783.73	26,000.00	14,216.27	45.32
<u>STREET MAINTENANCE & REPAIR</u>					
100-53-5330-210	.00	.00	.00	.00	.00
100-53-5330-230	.00	.00	.00	.00	.00
	.00	.00	.00	.00	.00
<u>STREET LIGHTING</u>					
100-53-5342-220	1,547.84	7,846.44	16,000.00	8,153.56	49.04
100-53-5342-340	.00	1,190.13	20,000.00	18,809.87	5.95
	1,547.84	9,036.57	36,000.00	26,963.43	25.10
<u>STORM SEWERS</u>					
100-53-5344-350	14.93	74.45	85.00	10.55	87.59
	14.93	74.45	85.00	10.55	87.59

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>COMMUNITY CENTER</u>					
100-55-5514-121	COMMUNITY CTR: WAGES	39.46	1,126.69	578.00 (548.69)	194.93
100-55-5514-150	COMMUNITY CTR: WAGE BENEFITS	5.69	165.32	100.00 (65.32)	165.32
100-55-5514-220	COMMUNITY CTR: GAS & ELECTRIC	.00	4,806.87	7,400.00	2,593.13
	TOTAL COMMUNITY CENTER	45.15	6,098.88	8,078.00	1,979.12
					75.50
<u>PARKS</u>					
100-55-5520-121	FORESTER: WAGES	4,502.40	29,210.40	62,956.00	33,745.60
100-55-5520-122	GRANT FUNDED HORT WAGES	.00	.00	.00	.00
100-55-5520-125	HORT ASSISTANT WAGES	1,958.00	5,467.50	15,000.00	9,532.50
100-55-5520-150	FORESTER: WAGE BENEFITS	1,400.44	8,237.67	17,461.00	9,223.33
100-55-5520-320	PARKS:PROJECTS	287.00	2,485.00	7,000.00	4,515.00
100-55-5520-340	PARKS:OPERATING EXPENSE	.00	1,884.62	4,400.00	2,515.38
100-55-5520-342	VILLAGE TREE SALES COSTS	.00	2,830.10	6,000.00	3,169.90
100-55-5520-350	MCKENNA PARK	.00	.00	.00	.00
100-55-5520-370	FORESTER: FUEL & OIL	.00	.00	.00	.00
	TOTAL PARKS	8,147.84	50,115.29	112,817.00	62,701.71
					44.42
<u>HORTICULTURIST</u>					
100-55-5523-341	HORTICULTURE: CONSULTANT	.00	70.00	1,000.00	930.00
100-55-5523-343	HORTICULTURE: REFORESTATION	.00	7,449.85	9,000.00	1,550.15
100-55-5523-350	HORTICULTURE:PLANTINGS	.00	93.33	2,000.00	1,906.67
100-55-5523-550	FORESTRY GRANTS	.00	.00	.00	.00
100-55-5523-600	TREE MAINTENANCE	.00	22,220.00	30,000.00	7,780.00
100-55-5523-650	TREE REMOVALS	.00	14,950.90	25,000.00	10,049.10
	TOTAL HORTICULTURIST	.00	44,784.08	67,000.00	22,215.92
					66.84
<u>FOUR CORNERS PROGRAM</u>					
100-55-5531-121	FOUR CORNERS: WAGES	3,667.00	3,667.00	12,000.00	8,333.00
100-55-5531-150	FOUR-CORNERS: BENEFITS	280.52	280.52	900.00	619.48
100-55-5531-340	FOUR CORNERS: OPERATING EXPNSE	185.82	185.82	650.00	464.18
	TOTAL FOUR CORNERS PROGRAM	4,133.34	4,133.34	13,550.00	9,416.66
					30.50

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>LAND RECREATION PROGRAM</u>						
100-55-5532-121	LAND RECREATION: WAGES	3,454.70	3,454.70	13,300.00	9,845.30	25.98
100-55-5532-150	LAND RECREATION: BENEFITS	264.29	264.29	1,017.00	752.71	25.99
100-55-5532-340	LAND RECREATION: OPERATING EXP	332.15	332.15	1,700.00	1,367.85	19.54
TOTAL LAND RECREATION PROGRAM		4,051.14	4,051.14	16,017.00	11,965.86	25.29
<u>TENNIS PROGRAM</u>						
100-55-5533-121	TENNIS: WAGES	4,987.39	4,987.39	16,000.00	11,012.61	31.17
100-55-5533-150	TENNIS: BENEFITS	381.53	381.53	1,300.00	918.47	29.35
100-55-5533-340	TENNIS: OPERATING EXPENSES	451.93	1,449.37	1,000.00	(449.37)	144.94
TOTAL TENNIS PROGRAM		5,820.85	6,818.29	18,300.00	11,481.71	37.26
<u>BASEBALL PROGRAM</u>						
100-55-5534-140	BASEBALL: UMPIRE PER DIEM EXP	.00	.00	.00	.00	.00
100-55-5534-340	BASEBALL: OPERATING EXPENSES	.00	.00	.00	.00	.00
TOTAL BASEBALL PROGRAM		.00	.00	.00	.00	.00
<u>BASKETBALL PROGRAM</u>						
100-55-5535-121	BASKETBALL: WAGES	.00	.00	1,000.00	1,000.00	.00
100-55-5535-150	BASKETBALL: BENEFITS	.00	.00	77.00	77.00	.00
100-55-5535-340	BASKETBALL: OPERATING EXPENSE	.00	.00	750.00	750.00	.00
TOTAL BASKETBALL PROGRAM		.00	.00	1,827.00	1,827.00	.00
<u>MISC RECREATION PROGRAMS</u>						
100-55-5536-121	INDOOR SOCCER: WAGES	.00	.00	.00	.00	.00
100-55-5536-150	INDOOR SOCCER: BENEFITS	.00	.00	.00	.00	.00
100-55-5536-340	INDOOR SOCCER: OPERATING EXPEN	.00	.00	.00	.00	.00
TOTAL MISC RECREATION PROGRAMS		.00	.00	.00	.00	.00

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET	
<u>DEPARTMENT 5537</u>						
100-55-5537-340	SPEC EVENTS: JULY 4TH EXPENSE	.00	21.80	1,375.00	1,353.20	1.59
100-55-5537-341	SPEC EVENTS: FIREWORKS EXPENSE	.00	.00	9,000.00	9,000.00	.00
100-55-5537-342	SPEC EVENTS: RECOGNITION NIGHT	.00	4,637.22	4,450.00	(187.22)	104.21
TOTAL DEPARTMENT 5537		.00	4,659.02	14,825.00	10,165.98	31.43
<u>DEPARTMENT 5538</u>						
100-55-5538-340	OUTDOOR SOCCER: OPERATNG EXPEN	108.00	558.00	7,000.00	6,442.00	7.97
TOTAL DEPARTMENT 5538		108.00	558.00	7,000.00	6,442.00	7.97
<u>DEPARTMENT 5540</u>						
100-55-5540-340	GOLF: OPERATING EXPENSES	.00	.00	4,000.00	4,000.00	.00
TOTAL DEPARTMENT 5540		.00	.00	4,000.00	4,000.00	.00
<u>DEPARTMENT 5550</u>						
100-55-5550-390	KAYAK/CANOE RENTAL EXPENSES	.00	.00	550.00	550.00	.00
TOTAL DEPARTMENT 5550		.00	.00	550.00	550.00	.00
<u>DEPARTMENT 5630</u>						
100-56-5630-150	PLANNER	.00	1,400.00	800.00	(600.00)	175.00
TOTAL DEPARTMENT 5630		.00	1,400.00	800.00	(600.00)	175.00
<u>DEPARTMENT 5640</u>						
100-56-5640-210	PROF CONSULTANT:PLAN REVIEW	.00	624.65	800.00	175.35	78.08
TOTAL DEPARTMENT 5640		.00	624.65	800.00	175.35	78.08
<u>DEPARTMENT 5735</u>						
100-57-5735-775	CAP OUTLAY: CREW MOWER UNIT	.00	.00	.00	.00	.00
TOTAL DEPARTMENT 5735		.00	.00	.00	.00	.00

VILLAGE OF SHOREWOOD HILLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	% OF BUDGET	
<u>CAPITAL OUTLAY: GEN'L GOV'T</u>					
100-57-5751-800	CAP OUTLAY: COMPUTERS	.00	.00	.00	.00
100-57-5751-810	CAP OUTLAY: GEN ADM EQUIPMENT	.00	.00	.00	.00
100-57-5751-825	CAP OUTLAY: ADMIN DP SOFTWARE	.00	.00	.00	.00
100-57-5751-830	CAP OUTLAY:FD/EMS CAPITL EQUIP	.00	.00	.00	.00
100-57-5751-845	CAP OUTLAY:PAINT BURBANK RAIL	.00	.00	.00	.00
100-57-5751-850	CAP OUTLAY:DPW CAPITAL EQUIPMT	.00	.00	.00	.00
	TOTAL CAPITAL OUTLAY: GEN'L GOV'T	.00	.00	.00	.00
<u>CAPITAL OUTLAY: PUBLIC SAFETY</u>					
100-57-5752-811	CAP OUTLAY: PD COMMNCTNS EQPT	.00	.00	.00	.00
100-57-5752-813	CAP OUTLAY: PD VEHICLE REPL	.00	.00	.00	.00
100-57-5752-815	CAP OUTLAY: PD SAFETY EQPT	.00	.00	.00	.00
100-57-5752-817	CAP OUTLAY: PD EQUIPMENT	.00	.00	.00	.00
100-57-5752-821	CAP OUTLAY: FD COMMNCTNS EQPT	.00	.00	.00	.00
100-57-5752-822	CAP OUTLAY: FD OPERATING EQUIP	.00	.00	.00	.00
100-57-5752-825	CAP OUTLAY: FD SAFETY EQPT	.00	.00	.00	.00
100-57-5752-826	CAP OUTLAY: FD HOSE & APPLNCS	.00	.00	.00	.00
100-57-5752-828	CAP OUTLAY: FD VEHICLE REPLACE	.00	.00	.00	.00
100-57-5752-831	CAP OUTLAY: EMS COMMNCTN EQPT	.00	.00	.00	.00
100-57-5752-832	CAP OUTLAY: EMS OPERATING EQPT	.00	.00	.00	.00
	TOTAL CAPITAL OUTLAY: PUBLIC SAFETY	.00	.00	.00	.00
<hr/>					
100-59-5910-900	CONTINGENT ACCOUNT	.00	.00	.00	.00
	TOTAL DEPARTMENT 5910	.00	.00	.00	.00
<u>DEPARTMENT 5920</u>					
100-59-5920-900	DUE TO DEBT SERVICE	.00	61,327.25	926,422.00	865,094.75
	TOTAL DEPARTMENT 5920	.00	61,327.25	926,422.00	865,094.75
<hr/>					
	TOTAL FUND EXPENDITURES	179,912.78	1,211,704.55	3,947,254.00	2,735,549.45
<hr/>					
	NET REVENUES OVER EXPENDITURES	(127,854.40)	(940,772.71)	31,062.00	(6,442,933.61)
<hr/>					

Village of Shorewood Hills
Draft Minutes Board of Trustees
Monday, June 18, 2018

1. Called to Order Village President David Benforado called the meeting to order at 7:02 p.m.
2. Roll Call Members of the Board present were Mr. Benforado and Trustees Fred Wade, Scott Freidman, John Imes, Anne Readel, Mark Lederer and Village Treasurer Sean Cote. Tracy Bailey was excused. Also in attendance were Chief Aaron Chapin, Public Works Chief John Mitmoen, Administrative Services Manager/Deputy Clerk David Sykes and Village Clerk Karla Endres.

3. Statement of Public Notice Karla Endres stated the meeting has been properly noticed.

4. Procedures Orientation

6. Board Matters

D. New Business Resolutions and Motions

ii) Consider Resolution R-2018-7 Honoring the 100th Birthday of Dr. Fannie Ella Frazier Hicklin

Mr. Benforado read Resolution R-2018-7 honoring Dr. Fannie Ella Frazier Hicklin.

Mr. Benforado moved and Mr. Wade seconded a motion to adopt Resolution R-2018-7.

Motion passed 6-0.

5. Appearances and Communications

i) Mr. Ron Johnson-Dane County Community Restorative Court Program

Aaron Chapin introduced Mr. Ron Johnson to speak on the Dane County Community Restorative Court Program.

Mr. Ron Johnson, Coordinator of Community Restorative Court Program, gave a brief description of the way the restorative court program works. They work with individuals between the ages of 17-25 that are facing charges and gives the victim a voice and chance to be heard. They help find a solution for the charges committed and harm caused by repairing it through community service. This provides the individual a chance to not have their name on the Wisconsin Circuit Court Public Records website. The program has been running for four years and has a success rate of 94%. Mr. Johnson asked for individuals from Shorewood Hills to become peacemakers in which they are trained to help work through the process of helping the victim and individual who committed the charge, to come to common grounds.

Aaron Chapin briefly explained the process and that Judge Borisy-Rudin has had conversations with the Chief about the program.

Mr. Johnson said that ordinance violations would go directly to the program but misdemeanors have to go to the D.A.'s office first and be referred back to the program.

Mr. Chapin stated they are trying to get the entire county in the program so there is no bias for those offenders from municipality to municipality.

Mr. Benforado suggested the Dane County Community Restorative Court Program go through the Public Health and Safety Committee and be recommended to the Board.

6. Board Matters

B. Consent Agenda

Mr. Wade requested the May 21, 2018 regular minutes be removed from the consent agenda.

Mr. Lederer asked to have item vii and xi removed from the consent agenda for discussion.

Mr. Benforado would like to remove the street use permit for “Her Madison Half Marathon” from the consent agenda and recuse himself from the basketball hires.

Mr. Imes moved and Mr. Wade seconded the remainder of the consent agenda with the previously stated items removed.

Motion passed 6-0.

Mr. Lederer moved and Mr. Wade seconded a motion to approve the May 21st 2018 regular minutes with amendments of correcting the spelling of Mr. Stineman’s name in three locations and adding minor language adjustments to the Reports of Officials and Committees.

Motion 5-0-1. Ms. Readel abstained.

Mr. Benforado stated the Her Madison Half Marathon street use permit is not consistent. He has concerns about this particular application having eight to ten streets with parking restrictions.

Aaron Chapin stated Tally Ho and Western roads should not be in the application because the route has changed.

Tabled until later in the meeting for the Chief to do a little research

7:50 pm Mr. Benforado recused himself from the Board for the hiring of the summer basketball hires.

Mr. Lederer moved and Ms. Readel seconded a motion to approve the basketball and tennis summer hires as presented in the packet.

Motion 5-0-0. Mr. Benforado recused.

7:51 pm Mr. Benforado returned to the Board table.

Aaron Chapin stated he has not experienced any issues with the Pick-N-Save liquor license and he has no concerns.

Aaron Chapin briefly explained the billable charge of \$60.00 per hour for having Police Officer services at a special event.

Mr. Imes moved and Mr. Wade seconded a motion to approve the proposed change to the personnel policy manual.

Motion passed 6-0.

Mr. Lederer moved and Mr. Friedman seconded approval of class A retail combination beer and liquor license for Pick-N-Save.

Motion passed 6-0.

A. Payment of Bills

Mr. Cote gave a brief description of the bills being requested for approval and he would recommend approval.

Mr. Wade moved and Mr. Lederer seconded a motion that the Board ratify payment of the May bills in the amount of \$53,202.20, that have already been paid by the staff, and that it authorize payment of the June bills in the amount of \$122,468.18, for a total of \$175,670.38.

Motion passed 6-0.

C. Ordinances

i. Third reading of Ordinance L-2018-1 An ordinance creating section 5.07(1) of the Village code of ordinances relating to abandoned or unclaimed property in the possession of the Police Department

Mr. Friedman moved and Mr. Wade seconded approval of the third and final reading.

Motion passed 6-0.

ii. First reading of ordinance L-2018-2 amending Sections 10-1-100 and 10-1-140 of the zoning code clarifying that decks are structures and amending the definition of lot coverage.

Mr. Benforado moved and Mr. Wade seconded approval of the first reading of ordinance L-2018-2 amending sections 10-1-100 and 10-1-140 of the zoning code clarifying decks are structures and amending the definition of lot coverage.

Motion passed 6-0.

D. New Business Resolutions and Motions

i. Consider Reslolution R-2018-6 Consider 2017 Sewer Utility Compliance Maintenance Annual Report

Mr. Lederer moved and Ms. Readel seconded a motion for approval of R-2018-6 Considering 2017 sewer utility compliance maintenance annual report.

Motion passed 6-0.

iii. Authorize crew chief to proceed with slurry seal road maintenance projects on Lake Mendota Drive, Bowdoin Road, Shorewood Boulevard and Edgehill Drive, street striping projects.

Mr. Lederer gave a brief summary on the project.

John Mitmoen briefly described his plans for repairs to the roads with boiler slag seal coating.

Mr. Lederer explained the total cost of the seal coating was \$34,910.00. \$18,000 out of capital and the remainder from the general fund, not to exceed \$38,500.

Mr. Lederer moved and Ms. Readel seconded a motion to boiler slag treat Lake Mendota Drive, not to exceed \$38,500. Half of the amount will come from the capital fund and half from the Department of public works funds.

Motion passed 6-0.

E. Appointments

i. Personnel Committee-Amy Neeno-Eckwell and Alan Goldenberg

ii. Rec Committee- Lucy Richards and Gloria Beach

Mr. Imes moved and Mr. Friedman seconded a motion to approve both the Personnel and Recreation Committee appointments.

Motion passed 6-0.

B. ii. Street use permit for Her Madison Half Marathon

Aaron Chapin stated both Edgehill Parkway north side and Edgehill Drive on the west side of the road. Haight Road can come off. Oxford Road and Bowdoin need to be posted. Shorewood Blvd does not need to be posted. They would be posted from 6:00 am Sunday morning until 1:00 pm on the July 24.

Mr. Benforado suggested if there is a car to be ticketed, the door of the residence be knocked upon prior to ticketing.

Ms. Readel moved and Mr. Friedman seconded approval of the street use permit for the Her Madison Half Marathon.

Motion passed 6-0.

7. Reports of Officials and Committees

A. Village President-

i. 4th of July- Unsure if he will be in attendance.

ii. League of Wisconsin Municipalities Mutual Insurance Trust Dividend

Mr. Benforado briefly explained the dividend.

B. Village Administrator –nothing to report.

C. Personnel Committee – Minutes included in packet.

D. Finance Committee – Audit not finalized yet due to some numbers in flux.

E. Plan Commission – Met and reported that the Lodgic project has been proposed for Marshall Court. He also updated the Board on a resident asking for dormers on the lake side of Lake Mendota Drive on the back of their home. Mr. Benforado stated there might be a Certified Survey Map submitted to the Plan Commission.

F. Public Works Committee –nothing to report

G. Services Committee – nothing to report

H. Public Health & Safety Committee – nothing to report.

I. Recreation Committee- nothing to report.

J. Ad hoc Sustainability Committee – reported that the survey stated most interest was with phosphorus and urban canopy. The committee is looking to put together measures to proceed with those interests.

K. Ad Hoc Heiden Haus- met and building plan has been reduced to more of a building renovation. Looking into different funding approaches through private funding and donating to the Village or competitive bidding process.

L. Parks Committee- Met and forestry department struggling with finding experienced help. There was discussion on the public right of way in regards to the CSM of the property on Hunter Hill that backs up to Harvard.

M. Blackhawk Liaison Committee – nothing to report

N. Golf Committee – update on registrations. Jr. Golf has 15 participants. Adult golf has had 3 out of 8 sessions. Registration for adult golf is still open.

O. Pool Committee – nothing to report.

P. Waterfront Committee – Nothing to report.

Q. Joint Campus Area Committee – nothing to report.

8. Confirm next meeting date

i. July 16- Start time of 6:30 p.m.

ii. August 20

9. Adjourn

Meeting was adjourned at 9:09 p.m.

Respectfully submitted,

Karla Endres, Village Clerk