VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

VILLAGE BOARD OF TRUSTEES

Wednesday, September 19, 2018 - 7:00 PM

200 N. Hill Street, Poplar Grove, IL 61065

AGENDA

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF PHONE PARTICIPATION (Roll Call)

APPROVAL OF AGENDA (Voice Vote)

APPROVAL OF MINUTES (Voice Vote)

1. Motion to Approve Minutes from the August 15, 2018 Meeting

PUBLIC COMMENT *Public Comment is encouraged. The Village Board will receive comments from the public, pursuant to State Statutes. Comments will be limited to five minutes on topics relating to the Village of Poplar Grove. Be further advised that matters brought up at this time may be referred to the appropriate committee or individual for further discussion or consideration.*

PROCLAMATION

2. Proclamation in Recognition of the American Payroll Association 2018

NEW BUSINESS

3. Motion to approve Village of Poplar Grove, Illinois Auditors' Report from Lauterbach and Amen, LLP
4. Motion to approve Halloween Tricking or Treating hours

ADMINISTRATION & ZONING, TRUSTEE QUIMBY

5. Motion to approve **ordinance 18-21** an Ordinance Amending Title 8, Zoning, Chapter 2, Rules and Chapter 6, Zoning Districts and Land Use Regulations of the Village of Poplar Grove Municipal Code
6. Motion to approve o**rdinance 18-22** an Ordinance Amending Chapter 5, Village Board of Trustees of Title 1 of the Village of Poplar Grove, Illinois of Ordinances.

7. Motion to approve **ordinance 18-23** an Ordinance of the Village of Poplar Grove, Boone County, Illinois, Ascertaining the Prevailing Rate of Wages for Laborers, Workmen and Mechanics Employed on Public Works of said Village.

FINANCE AND PUBLIC WORKS, TRUSTEE ERICKSON

8. Motion to approve check disbursement report payment of $152,298.01 **(roll call)**
9. Motion to approve Advanced Disposal service agreement.
10. Motion to approve Comfort Solutions Heating and Air Conditioning contract in the amount of $5,553.00
11. Motion to Wave Bid Process for the purchase of the 2005 International 7300 Dump Truck
12. Motion to approve the purchase of the 2005 International 7300 Dump Truck in the amount of $48,030.00
13. Discussion and possible recommendation to the Village Board to approve **ordinance 18-24** an Ordinance of the Village of Poplar Grove, Illinois Amending Title 1(Administration), Chapter 6 (Village Officers and Employees), Article B (village Treasurer), Section 1-6B-2 (Salary) of the Village of Poplar Grove Code of Ordinances
14. Motion to approve **Ordinance 18-26** an Ordinance of the Village of Poplar Grove, Illinois Amending Tittle 1 (Administration), Chapter 10 (Purchasing Procedures) of the Village of Poplar Grove Code of Ordinances
15. Motion to approve **ordinance 18-27** an Ordinance Authorizing the Sale of Certain Personal Property Owned by the Village of Poplar Grove, Illinois

GOOD OF THE VILLAGE

16. Planning and Zoning Meeting – September 26, 2018 7:00pm
    Administration & Zoning- October 8, 2018 6:30pm
    Finance & Public Works Meeting- October 8, 2018 6:30pm
    Ordinance Sub Committee Meeting - October 18, 2018 7:00pm
    Village Board of Trustees Meeting - October 17, 2018 7:00pm
    Planning and Zoning Meeting - October 24, 2018 7:00pm

EXECUTIVE SESSION

17. Motion to go into Executive Session for the purposes of Personnel exempt pursuant to 5 ILCS 120/2(c)(1).

ADJOURNMENT (Voice Vote)

KJA 09/17/2018

VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

VILLAGE BOARD OF TRUSTEES

Wednesday, August 15, 2018 - 7:00 PM

200 N. Hill Street, Poplar Grove, IL 61065

MINUTES

ROLL CALL
PRESENT
President Owen Costanza
Trustee Ron Quimby
Trustee Jeff Goings
Trustee Neeley Erickson
Trustee Erin Walsh
Trustee Sophia Ramdass
Trustee Eric Miller
Attorney Roxanne Sosnowski
Administrator Diana Dykstra
Clerk Karri Anderberg

PLEDGE OF ALLEGIANCE

APPROVAL OF PHONE PARTICIPATION (Roll Call)
No phone Participation

APPROVAL OF AGENDA (Voice Vote)
Motion made by Trustee Erickson, Seconded by Trustee Miller.
Voting Yea: Trustee Quimby, Trustee Goings, Trustee Erickson, Trustee Walsh, Trustee Ramdass, Trustee Miller

APPROVAL OF MINUTES (Voice Vote)

1. Motion to approve the minutes from the June 6, 2018, June 28, 2018 and July 18, 2018 meetings.

Motion made by Trustee Miller, Seconded by Trustee Erickson.
Voting Yea: Trustee Quimby, Trustee Goings, Trustee Erickson, Trustee Walsh, Trustee Ramdass, Trustee Miller

PUBLIC COMMENT *Public Comment is encouraged. The Village Board will receive comments from the public, pursuant to State Statutes. Comments will be limited to five minutes on topics relating to the Village of Poplar Grove. Be further advised that matters brought up at this time may be referred to the appropriate committee or individual for further discussion or consideration.*

No Public Comment

PROCLAMATION

2. Proclamation for national suicide prevention awareness month
   President Costanza presented the National Suicide Prevention Awareness Month Proclamation.

FINANCE AND PUBLIC WORKS, TRUSTEE ERICKSON

3. Motion to approve check disbursement report for payment of $324,395.18 **(Roll Call)**
   Motion made by Trustee Quimby, Seconded by Trustee Goings.
   Voting Yea: Trustee Quimby, Trustee Goings, Trustee Erickson, Trustee Walsh, Trustee Ramdass, Trustee Miller

4. Motion to approve pay request #1 from Rock Road Companies on the 2018 MFT Maintenance Program in the amount of $232,051.61 **(Roll Call)**
   Motion made by Trustee Miller, Seconded by Trustee Walsh.
   Voting Yea: Trustee Quimby, Trustee Goings, Trustee Erickson, Trustee Walsh, Trustee Ramdass, Trustee Miller

5. Motion to approve **Ordinance 18-19** to purchase real property located at 100 East Street from the Boone County Tax Trustee **(Roll Call)**
   Motion made by Trustee Goings, Seconded by Trustee Ramdass.
   Voting Yea: Trustee Quimby, Trustee Erickson, Trustee Walsh, Trustee Ramdass, Trustee Miller
   Voting Nay: Trustee Goings

6. Motion to approve Tax Purchase Contract for property for Well # 5 and Well #6 **(Roll Call)**
   Motion made by Trustee Miller, Seconded by Trustee Quimby.
   Voting Yea: Trustee Quimby, Trustee Goings, Trustee Erickson, Trustee Walsh, Trustee Ramdass, Trustee Miller
   This will be Ordinance 18-20. Both Ordinance 18-19 and 18-20 will be published in the paper for 2 weeks to let the public know that the village is buying the property.

GOOD OF THE VILLAGE

Village Blood Drive: August 21, 2018 11:00am - 3:00pm
Administration & Zoning Meeting; Sept 5, 2018 6:30pm
Finance & Public Works Meeting; Sept 10, 2018 6:30pm
Ordinance Sub Committee Meeting; TBD
Village Board of Trustees Meeting; Sept 19, 2018 7:00 pm

EXECUTIVE SESSION

7. Motion to go into executive session for the purposes of 5 IL CS 2 (C) (11) litigation purposes and 5 ILCS 120 2(c)(1) personnel **(Roll Call)**
   Motion made by Trustee Quimby, Seconded by Trustee Miller.
   Voting Yea: Trustee Quimby, Trustee Goings, Trustee Erickson, Trustee Walsh, Trustee Ramdass, Trustee Miller
   The Village Board went into executive session at 7:19 pm
   The Village Board went out of executive session at 8:57 pm, Roll Call was taken with Trustee Quimby, Goings, Erickson, Walsh, Ramdass, Miller, President Costnanza, Attorney Sosnoswski and Clerk Anderberg all present.

ADJOURNMENT (Voice Vote)

KJA 08/13/2018

Motion made by Trustee Miller, Seconded by Trustee Quimby.
Voting Yea: Trustee Quimby, Trustee Goings, Trustee Erickson, Trustee Walsh, Trustee Ramdass, Trustee Miller
meeting Adjourned at 8:57pm

Proclamation

In Recognition of the American Payroll Association 2018

Whereas, the American Payroll Association and its more than 20,000 members have launched a nationwide public awareness campaign that pays tribute to the more than 150 million people who work in the United States and the payroll professionals who support the American system by paying wages, reporting worker earnings and withholding federal employment taxes; and

Whereas, payroll professionals in Illinois play a key role in maintaining the economic health of Village of Poplar Grove, carrying out such diverse tasks as paying into the unemployment insurance system, providing information for child support enforcement, and carrying out tax withholding, reporting and depositing; and

Whereas, payroll departments collectively spend more than $2.2 trillion annually complying with myriad federal and state wage and tax laws; and Whereas payroll professionals play an increasingly important role ensuring the economic security of American families by helping to identify noncustodial parents and making sure they comply with their child support mandates; and

Whereas, payroll professionals have become increasingly proactive in educating both the business community and the public at large about the payroll tax withholding systems; and

Whereas, payroll professionals meet regularly with federal and state tax officials to discuss both improving compliance with government procedures and how compliance can be achieved at less cost to both government and businesses; and

Whereas, the week in which Labor Day falls has been proclaimed National Payroll Week, I hereby give additional support to the efforts of the people who work in Village of Poplar Grove, Illinois and of the payroll profession by proclaiming the first full week of September Payroll Week for this Village of Poplar Grove, Illinois.

DONE at the Village of Poplar Grove, IL this 19th day of September 2018.

_____

Owen Costanza
Village President

VILLAGE OF POPLAR GROVE, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2018

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS

668 N. RIVER ROAD • NAPERVILLE, IL 60563
PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

August 2, 2018

The Honorable Village President
Members of the Board of Trustees
Village of Poplar Grove, Illinois

In planning and performing our audit of the financial statements of the Village of Poplar Grove (Village), Illinois, for the year ended April 30, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Village Council, management, and others within the Village of Poplar Grove, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Village personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire Village staff.

Lauterbach & Amen LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

OTHER FINANCIAL REPORTING MATTERS

1. FUND OVER BUDGET

Comment

During our current year-end audit procedures, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
Capital Replacement	$ 64,258

Recommendation

We recommend the Village investigate the causes of the fund over budget and adopt appropriate future funding measures.

Management Response

There are several factors that related to the Capital Replacement Fund being over budget in the current fiscal year. The Village purchased three capital vehicles, all of which were not budgeted. Also, emergency road repairs and playground equipment were purchased at a price greater than what was originally budgeted for these items.

2. IMPACT FEES

Comment

During our current year-end audit procedures, we noted that the Village was recording impact fees into other revenue line items, such as Building Permits. Impact fees are revenues that need to be restricted until the amount is used in accordance with specific guidelines in the development area.

Recommendation

We recommend that the Village do a full review of impact fees received to determine whether the funds have been used for an appropriate purpose, the balance of the restricted funds, and whether any impact fees are to be repaid to developers. The Village should create a process to track the impact fees received, how the fees are used, and the outstanding restricted balance.

PRIOR RECOMMENDATIONS

FUTURE ACCOUNTING PRONOUNCEMENTS

1. **GASB STATEMENT NO. 74 FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFIT PLANS OTHER THAN PENSION PLANS AND GASB STATEMENT NO. 75 ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

Comment

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, *Financial Reporting for Post-Employment Benefits Plans Other Than Pension Plans*, which applies to individual postemployment benefit plans, and Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, which applies to the state and local government employers that sponsor the plans. The Statements apply to the reporting of other post-employment benefits, including medical, dental, life, vision and other insurance coverages provided by the employer post-employment. The Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to the other post-employment benefit plans, and specifically identify the methods and assumptions that are to be used in calculating and disclosing these OPEB accounts in the financial statements. The Statements also provide for additional note disclosures and required supplementary information and are intended to improve information provided by state and local government employers regarding financial support to their OPEB plans. GASB Statement No. 75 applies to the employer's reporting of other post-employment benefit plans and is applicable to the Village's financial statements for the year ended April 30, 2019.

Recommendation

We recommended that the Village reach out to the private pension actuary engaged to provide the OPEB actuarial calculations in order to confirm the timeline for implementation and to review requested materials that will be required in order to implement the provisions and requirements of the new Statements. Lauterbach & Amen, LLP will also work directly with the Village to assist in the implementation process, including assistance in determining the implementation timeline with the Village and private actuary, providing all framework for the financial statements in order to complete the implementation, and assist in answering any questions or concerns the Village might have related to the implementation process or requirements.

Management Response

The Village plans to work with an independent actuary for implementation and with Lauterbach & Amen, LLP for reporting.

Status

This comment has not been implemented and will be implemented for the year ended April 30, 2019, when required.

PRIOR RECOMMENDATIONS – Continued

OTHER FINANCIAL REPORTING MATTERS

2. CAPITAL ASSET APPRAISAL

Comment

Previously and during our current year-end audit procedures, we noted the Village could benefit from having an appraisal of capital assets performed by an outside appraisal firm. This appraisal will be used to track capital assets. The benefits of an appraisal by an outside appraisal firm include but are not limited to 1) records for insurance purposes and 2) provide more accurate records of capital assets, including real property that the Village owns for financial reporting purposes.

Recommandation

We recommended that the Village have an outside appraisal firm perform a physical inventory and valuation of all the Village's capital assets. A periodic inspection of the assets should also be compared to this detail listing to ensure that all assets are accounted for on a regular basis.

Management Response

The Village agrees a complete asset inventory is required to appropriately value and record the Village's capital assets. It is hopeful this could be completed in the next fiscal year.

Status

This comment has not been implemented and will be repeated.

3. RECAPTURE AGREEMENT

Comment

Previously and during our current year-end audit procedures, we noted that the Village has a recapture agreement with a local subdivision and a related liability recorded within the Water and Sewer Fund. The language in the existing agreement is somewhat unclear as it relates to the calculation the various pieces of the agreement.

Recommendation

We recommended the Village review all current recapture agreements and the related liabilities, in order to ensure that the Village and Developer are in agreement as to the terms and calculations outlined in the recapture agreement.

OTHER FINANCIAL REPORTING MATTERS – Continued

3. RECAPTURE AGREEMENT – Continued

Management Response

The Village continues to collect and record any recapture agreements from prior years. Analysis of those agreements is part of an overall audit of subdivisions which has started in FY18. It continues to remain a high priority.

Status

This comment has not been implemented and will be repeated.

VILLAGE OF POPLAR GROVE, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
APRIL 30, 2018

VILLAGE OF POPLAR GROVE, ILLINOIS

TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

List of Principal Officials i

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT ..... 1 - 2

MANAGEMENT'S DISCUSSION AND ANALYSIS ..... MD&A 1 - 12

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Statement of Net Position ..... 3 - 4

Statement of Activities ..... 5 - 6

Fund Financial Statements

Balance Sheet – Governmental Funds ..... 7 - 8

Reconciliation of Total Governmental Fund Balance to the Statement of Net Position – Governmental Activities 9

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds ..... 10 - 11

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities – Governmental Activities 12

Statement of Net Position – Proprietary Fund ..... 13 - 14

Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund 15

Statement of Cash Flows – Proprietary Fund 16

Notes to the Financial Statements ..... 17 - 44

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions

Illinois Municipal Retirement Fund 45

Schedule of Changes in the Employer's Net Pension Liability

Illinois Municipal Retirement Fund 46

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual

General Fund 47

Motor Fuel Tax – Special Revenue Fund 48

VILLAGE OF POPLAR GROVE, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION – Continued

OTHER SUPPLEMENTARY INFORMATION

Schedule of Revenues – Budget and Actual – General Fund 49
Schedule of Expenditures – Budget and Actual – General Fund ..... 50 - 53
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual
Debt Service 54
Capital Replacement – Capital Projects Fund 55
Schedule of Revenues, Expenses and Changes in Net Position – Budget and Actual
Waterworks and Sewerage – Enterprise Fund 56

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements
Simerl 4 Acres Note Payable of 2004 57
Simerl 11 Acres Note Payable of 2004 58
General Obligation Refunding Alternate Revenue Source Bonds of 2012A 59
Waterworks and Sewerage Revenue Refunding Bonds of 2012B 60
Waterworks and Sewerage Revenue Refunding Bonds of 2015 61
General Obligation Refunding Alternate Revenue Source Bonds of 2015B 62
Assessed Valuations, Tax Levies, Rate and Extensions – Last Five Tax Levy Years 63

INTRODUCTORY SECTION

VILLAGE OF POPLAR GROVE, ILLINOIS

List of Principal Officials
April 30, 2018

Owen Costanza, President

BOARD OF TRUSTEES

Neeley Erickson, Trustee

Jeff Goings, Trustee

Eric Miller, Trustee

Ron Quimby, Trustee

Sophia Ramdass, Trustee

Erin Walsh, Trustee

ADMINISTRATION

Diana Dykstra, Village Administrator

Karri Anderberg, Village Clerk

Vacant, Treasurer

Yvonne Catalani, Utility Billing Clerk

Katie Jaster, Office Assistant

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

Lauterbach & Amen, LLP
CERTIFIED PUBLIC ACCOUNTANTS
668 N. RIVER ROAD • NAPERVILLE, IL 60563
PHONE 630.393.1483 • FAX 630.393.2516
www.lauterbachamen.com

INDEPENDENT AUDITORS' REPORT

August 2, 2018

The Honorable Village President
Members of the Board of Trustees
Village of Poplar Grove, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Poplar Grove, Illinois, as of and for the year ended April 30, 2018, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above 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 Poplar Grove, Illinois, as of April 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Poplar Grove, Illinois' basic financial statements. The introductory section, individual fund budgetary comparison schedules, and supplemental schedules are presented for purposes of additional analysis and are not a required part of the financial statements.

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Lauterbach & Amen LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Village of Poplar Grove's financial performance provides an overview of the Village of Poplar Grove's financial activities for the fiscal year ended April 30, 2018. Please read it in conjunction with the Village's financial statements, which begin on page 3.

FINANCIAL HIGHLIGHTS

- The Village's net position increased as a result of this year's operations. Net position of business-type activities increased by $1,911, or less than one percent and net position of the governmental activities increased by $379,639, or 8.7 percent.

- During the year, government-wide revenues totaled $3,366,590, while expenses totaled $2,985,040, resulting in an increase to net position of $381,550.

- The Village's net position totaled $12,896,393 on April 30, 2018, which includes $9,453,276 net investment in capital assets, $543,704 subject to external restrictions, and $2,899,413 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.

- The General Fund reported a deficit this year of $230,949, resulting in ending fund balance of $1,908,106, a decrease of 10.8 percent.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 3 - 6) provide information about the activities of the Village of Poplar Grove as a whole and present a longer-term view of the Village's finances. Fund financial statements begin on page 7. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Village's operations in more detail than the government-wide statements by providing information about the Village's most significant funds. The remaining statements provide financial information about activities for which the Village acts solely as a trustee or agent for the benefit of those outside of the government.

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Village's finances, in a matter similar to a private-sector business. The government wide financial statements can be found on pages 3 - 6 of this report.

The Statement of Net Position reports information on all of the Village's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Village's property tax base and the condition of the Village's infrastructure, is needed to assess the overall health of the Village.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, culture and recreation, and transportation and public works. The business-type activities of the Village include waterworks and sewerage operations.

Fund Financial Statements

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

USING THIS ANNUAL REPORT – Continued

Fund Financial Statements – Continued

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Village maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Motor Fuel Tax Fund, the Debt Service Fund, and the Capital Replacement Fund, all of which are considered to be major funds.

The Village adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 7 - 12 of this report.

Proprietary Funds

The Village maintains one proprietary fund type: enterprise. Enterprise funds are used to report the same functions presented as business-type activities in the government–wide financial statements. The Village utilizes enterprise funds to account for its waterworks and sewerage operations.

USING THIS ANNUAL REPORT – Continued

Fund Financial Statements – Continued

Proprietary Funds – Continued

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Waterworks and Sewerage Fund, which is considered to be a major fund of the Village.

The basic proprietary fund financial statements can be found on pages 13 - 16 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 - 44 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's I.M.R.F. employee pension obligations and budgetary comparison schedules for the General Fund and major special revenue funds. Required supplementary information can be found on pages 45 - 48 of this report. The other supplementary information referred to earlier is presented immediately following the required supplementary information. Individual fund schedules can be found on pages 49 - 56 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Village, assets/deferred outflows exceeded liabilities/deferred inflows by $12,896,393.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and Other Assets	$ 3,258,611	3,024,810	773,667	574,039	4,032,278	3,598,849
Capital Assets	3,482,489	3,536,384	12,866,623	13,540,153	16,349,112	17,076,537
Total Assets	6,741,100	6,561,194	13,640,290	14,114,192	20,381,390	20,675,386
Deferred Outflows	39,331	56,012	98,937	117,051	138,268	173,063
Total Assets/ Def. Outflows	6,780,431	6,617,206	13,739,227	14,231,243	20,519,658	20,848,449
Long-Term Debt	1,443,583	1,690,137	4,906,906	5,438,208	6,350,489	7,128,345
Other Liabilities	294,395	292,929	651,588	627,930	945,983	920,859
Total Liabilities	1,737,978	1,983,066	5,558,494	6,066,138	7,296,472	8,049,204
Deerred. Inflows	303,664	274,990	23,129	9,412	326,793	284,402
Total Liabilities/ Def. Inflows	2,041,642	2,258,056	5,581,623	6,075,550	7,623,265	8,333,606
Net Position						
Net Investment in Capital Assets	1,882,841	1,746,892	7,570,435	7,775,691	9,453,276	9,522,583
Restricted	543,704	410,465	-	-	543,704	410,465
Unrestricted	2,312,244	2,201,793	587,169	380,002	2,899,413	2,581,795
Total Net Position	4,738,789	4,359,150	8,157,604	8,155,693	12,896,393	12,514,843

A large portion of the Village's net position, $9,453,276 or 73.3 percent, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, $543,704 or 4.2 percent, of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining 22.5 percent, or $2,899,413, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for Services	$ 45,095	69,728	1,569,431	1,465,752	1,614,526	1,535,480
Operating Grants/Contrib.	140,453	155,823	-	-	140,453	155,823
Capital Grants/Contrib.	-	-	-	-	-	-
General Revenues						
Property Taxes	256,863	253,108	-	-	256,863	253,108
Telecommunication Taxes	76,508	89,592	-	-	76,508	89,592
Electric Utility Taxes	130,671	141,455	-	-	130,671	141,455
Other Taxes	211,604	186,152	-	-	211,604	186,152
Replacement Taxes	3,932	4,823	-	-	3,932	4,823
Income Taxes	455,495	474,798	-	-	455,495	474,798
Sales Taxes	424,879	405,240	-	-	424,879	405,240
Interest Income	7,000	1,798	115	1,110	7,115	2,908
Miscellaneous	43,984	53,663	560	1,117	44,544	54,780
Total Revenues	1,796,484	1,836,180	1,570,106	1,467,979	3,366,590	3,304,159
Expenses						
General Government	628,388	564,556	-	-	628,388	564,556
Public Safety	28	1,619	-	-	28	1,619
Culture and Recreation	68,255	103,280	-	-	68,255	103,280
Transportation and Public Works	575,842	458,481	-	-	575,842	458,481
Interest on Long-Term Debt	50,866	46,114	-	-	50,866	46,114
Waterworks and Sewerage	-	-	1,661,661	1,775,668	1,661,661	1,775,668
Total Expenses	1,323,379	1,174,050	1,661,661	1,775,668	2,985,040	2,949,718
Change in Net Position Before Transfers	473,105	662,130	(91,555)	(307,689)	381,550	354,441
Transfers	(93,466)	(142,179)	93,466	142,179	-	-
Change in Net Position	379,639	519,951	1,911	(165,510)	381,550	354,441
Net Position-Beginning	4,359,150	3,839,199	8,155,693	8,321,203	12,514,843	12,160,402
Net Position-Ending	4,738,789	4,359,150	8,157,604	8,155,693	12,896,393	12,514,843

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Net position of the Village's governmental activities increased by 8.7 percent ($4,738,789 in 2018 compared to $4,359,150 in 2017). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled $2,312,244 at April 30, 2018.

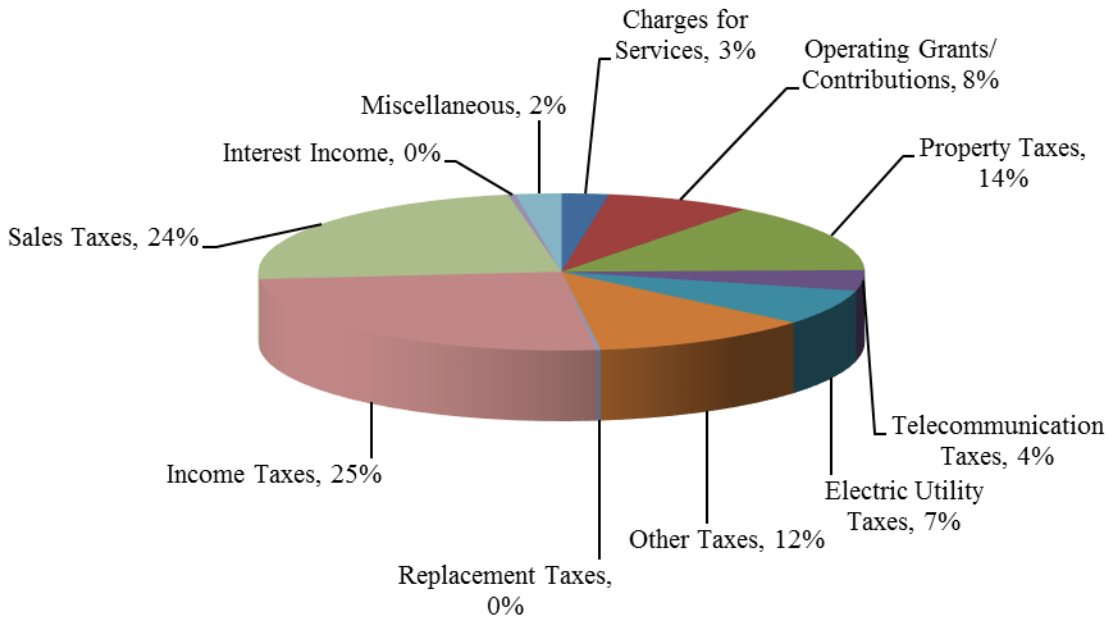
Net position of business-type activities increased by less than one percent ($8,157,604 in 2018 compared to $8,155,693 in 2017).

Governmental Activities

Revenues for governmental activities totaled $1,796,484, while the cost of all governmental functions totaled $1,323,379. This results in a surplus of 473,105 prior to transfers out of $93,466. In 2017, revenues of $1,836,180 exceeded expenses of $1,174,050, resulting in a surplus of $662,130 prior to transfers out of $142,179. The 2018 increase is due to revenues increasing at a faster pace than the expenses and expenses coming in under budget in most governmental funds.

The following table graphically depicts the major revenue sources of the Village. It depicts very clearly the reliance of income taxes, sales taxes, and property taxes to fund governmental activities. It also clearly identifies the less significant percentage the Village receives from income taxes.

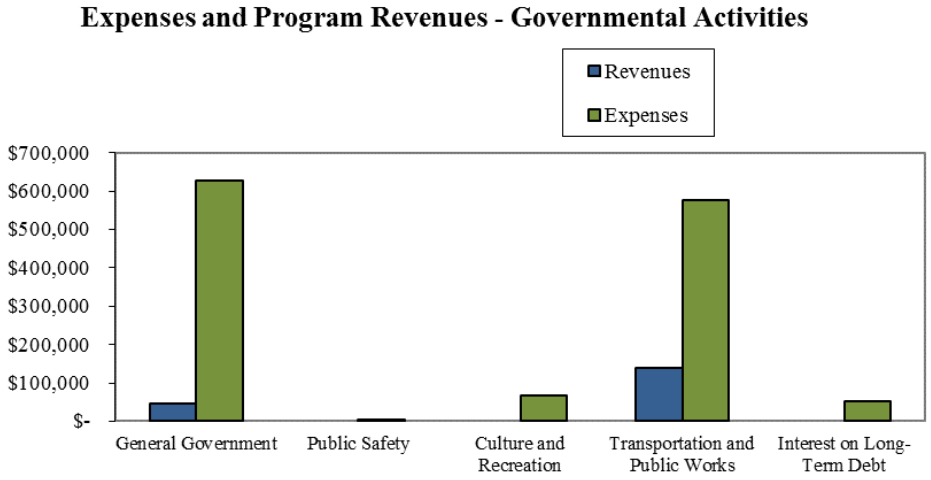
Revenues by Source - Governmental Activities



GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

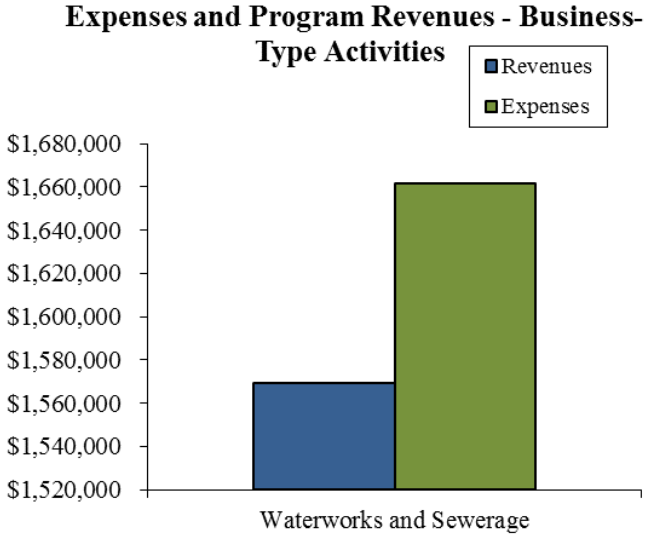
Governmental Activities – Continued

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.



Business-Type activities

Business-Type activities posted total revenues of $1,570,106, while the cost of all business-type activities totaled $1,661,661. This results in a deficit of $91,555 prior to transfers in of $93,466. In 2017, expenses of $1,775,668 exceed revenues of $1,467,979, resulting in a deficit of $307,689 prior to transfers in of $142,179. The surplus in the current year is a result of a slight decrease in contractual services and interest expenses.



The above graph compares program revenues to expenses for waterworks and sewerage operations.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

The Village's governmental funds reported combining ending fund balances of $2,916,839, which is $237,287 or 8.9 percent, higher than last year's total of $2,679,552. Of the $2,916,839 total, $1,863,999, or approximately 63.9 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported a negative change in fund balance for the year of $230,949, a decrease of 10.8 percent in fund balance from the previous year. The original budget showed a planned decrease of $151,752 and final budget had planned decrease of $551,752. However, the taxes, intergovernmental, interest, and miscellaneous revenues came in higher than budgeted. Specifically, the budgeted amount for these revenue sources were $658,200, $867,000, $750 and $23,600, and the actual amounts were $675,646, $884,306, $6,437 and $43,984, respectively. Expenditures for all functions in the General Fund remained within budget, except the culture and recreation and capital outlay function. Budgeted expenditures totaled $1,282,635 while actual expenditures totaled $1,058,296. These variances are further outlined on the General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance.

The General Fund is the chief operating fund of the Village. At April 30, 2018, unassigned fund balance in the General Fund was $1,863,999, which represents 97.7 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 176.1 percent of total General Fund expenditures.

The Motor Fuel Tax Fund reported a surplus of $132,421 in the current year, resulting in an ending fund balance of $531,844. This increase was due to no planned significant capital expenditures in the current year.

The Debt Service Fund stayed consistent with a fund balance of $27,302. The Village funds debt service payments with transfers from the General Fund each year.

The Capital Replacement Fund had an increase in fund balance of $335,774. This increase was due to planned transfer in from the General Fund , which will fund future capital projects.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS – Continued

Proprietary Funds

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

The Village reports the Waterworks and Sewerage Fund as a major proprietary fund. The Waterworks and Sewerage Fund accounts for all of the operations of the municipal water and sewer system. The Village owns and operates its own water and sewer facilities. Currently the Capital Replacement Fund is transferring money into the Waterworks and Sewerage Fund to balance the budget. There is a water and sewer rate ordinance in place that increases the rates by 3.0 percent a year for the life of the 2012 bond series. The rates are financing the operations of the utility system, including labor costs, supplies, maintenance, and debt payments. However, the rates are not recouping the depreciation on the water and sewer system. Prior to accounting for depreciation expense, the Waterworks and Sewerage Fund shows an operating income of $761,873.

The Village budgets the fund at a breakeven on a cash basis. Periodically, there will be an annual deficit. The current year deficit is due to higher expenses that occurred in the current fiscal year and slightly less revenue. The surplus in the Waterworks and Sewerage Fund during the current fiscal year was $1,911, while the previous fiscal year reported a deficit of $165,510. Unrestricted net position in the Waterworks and Sewerage Fund was a surplus of $587,169 at April 30, 2018.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Village Board passed one budget amendment in the General Fund budget for FY2018. General Fund actual revenues for the year totaled $1,655,468, compared to budgeted revenues of $1,617,290. As stated earlier, revenues for taxes, intergovernmental, interest, and miscellaneous were higher than budgeted.

The General Fund actual expenditures for the year were $1,058,296, under the final budget of $1,282,635. The General Fund also transferred a total of $828,121 to the Debt Service, Capital Replacement, and the Waterworks and Sewerage Funds. All of the expenditure functions' actual expenditures were under the budgeted expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village's investment in capital assets for its governmental and business type activities as of April 30, 2018 was $16,349,112 (net of accumulated depreciation). This investment in capital assets includes land, buildings, park building/equipment, equipment, vehicles, streets, water/sewer utility system, and village water system.

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	$ 365,479	365,479	-	-	365,479	365,479
Buildings	859,292	890,136	-	-	859,292	890,136
Park Building/Equipment	124,568	113,010	-	-	124,568	113,010
Equipment	45,942	63,351	-	-	45,942	63,351
Vehicles	165,419	125,026	13,898	-	179,317	125,026
Water/Sewer Utility System	-	-	3,144,643	3,437,508	3,144,643	3,437,508
Streets	1,921,789	1,979,382	45,753	47,417	1,967,542	2,026,799
Village Water System	-	-	9,662,329	10,055,228	9,662,329	10,055,228
Total	3,482,489	3,536,384	12,866,623	13,540,153	16,349,112	17,076,537

This year's major additions included:

Park Building/ Equipment	$ 20,485
Streets	8,804
Vehicles	88,381
Water/Sewer Utility System	9,402
	127,072

Additional information on the Village's capital assets can be found in note 3 on pages 29 - 30 of this report.

CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued

Debt Administration

At year-end, the Village had total outstanding debt of $6,802,176 as compared to $7,448,585 the previous year, a decrease of 8.7 percent. During 2018 the Village issued no new debt. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Notes Payable	$ 82,176	103,585	-	-	82,176	103,585
General Obligation Refunding/ Alternate Revenue Source Bonds	1,490,000	1,655,000	5,230,000	5,690,000	6,720,000	7,345,000
Total	1,572,176	1,758,585	5,230,000	5,690,000	6,802,176	7,448,585

The Village maintains an AA- rating from Standard and Poor's for general obligation debt. This rating was updated in August of 2015. State statutes limit the amount of general obligation debt a non-home rule governmental entity may issue to 8.625 percent of its total assessed valuation. The current debt limit for the Village is $7,590,638.

Additional information on the Village's long-term debt can be found in Note 3 on pages 30 - 34 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Village's elected and appointed officials considered many factors when setting the fiscal-year 2019 budget, including tax rates, and fees that will be charged for its various activities. One of those factors is the economy. The Village is faced with a similar economic environment as many of the other local municipalities are faced with, including inflation and unemployment rates.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village of Poplar Grove's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Village Treasurer, Village of Poplar Grove, 200 Hill Street, Poplar Grove, IL 61065.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

    Governmental Funds

    Proprietary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Net Position
April 30, 2018

See Following Page

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Net Position
April 30, 2018

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	$ 2,779,792	24,563	2,804,355
Cash at Paying Agent	-	546,548	546,548
Receivables - Net of Allowances			
Property Taxes	264,348	-	264,348
Other Taxes	139,750	-	139,750
Accounts	30,614	195,159	225,773
Prepaids	44,107	7,397	51,504
Total Current Assets	3,258,611	773,667	4,032,278
Noncurrent Assets			
Capital Assets			
Nondepreciable	365,479	-	365,479
Depreciable	4,652,858	21,487,554	26,140,412
	5,018,337	21,487,554	26,505,891
Accumulated Depreciation	(1,535,848)	(8,620,931)	(10,156,779)
Total Noncurrent Assets	3,482,489	12,866,623	16,349,112
Total Assets	6,741,100	13,640,290	20,381,390
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized Refunding Loss	21,779	88,611	110,390
Deferred Items - IMRF	17,552	10,326	27,878
Total Deferred Outflows of Resources	39,331	98,937	138,268
Total Assets and Deferred Outflows of Resources	6,780,431	13,739,227	20,519,658

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

	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 49,247	84,221	133,468
Accrued Payroll	8,436	1,141	9,577
Accrued Interest	15,442	81,548	96,990
Other Payables	19,741	-	19,741
Current Portion of Long-Term Debt	201,529	484,678	686,207
Total Current Liabilities	294,395	651,588	945,983
Noncurrent Liabilities			
Compensated Absences	11,954	1,313	13,267
Net Pension Liability - IMRF	8,743	5,144	13,887
Notes Payable	59,792	-	59,792
General Obligation Refunding/ARS Bonds Payable - Net	1,363,094	4,900,449	6,263,543
Total Noncurrent Liabilities	1,443,583	4,906,906	6,350,489
Total Liabilities	1,737,978	5,558,494	7,296,472
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	39,316	23,129	62,445
Property Taxes	264,348	-	264,348
Total Deferred Inflows of Resources	303,664	23,129	326,793
Total Liabilities and Deferred Inflows of Resources	2,041,642	5,581,623	7,623,265
NET POSITION			
Net Investment in Capital Assets	1,882,841	7,570,435	9,453,276
Restricted - Streets	531,844	-	531,844
Restricted - Debt Service	11,860	-	11,860
Unrestricted	2,312,244	587,169	2,899,413
Total Net Position	4,738,789	8,157,604	12,896,393

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

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Activities
For the Fiscal Year Ended April 30, 2018

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants/ Contributions	Program Revenues: Capital Grants/ Contributions
Governmental Activities				
General Government	$ 628,388	45,095	-	-
Public Safety	28	-	-	-
Culture and Recreation	68,255	-	-	-
Transportation and Public Works	575,842	-	140,453	-
Interest on Long-Term Debt	50,866	-	-	-
Total Governmental Activities	1,323,379	45,095	140,453	-
Business-Type Activities				
Waterworks and Sewerage	1,661,661	1,569,431	-	-
Total Primary Government	2,985,040	1,614,526	140,453	-
General Revenues				
Taxes				
Property Taxes				
Telecommunication Taxes				
Electric Utility Taxes				
Other Taxes				
Intergovernmental - Unrestricted				
Replacement Taxes				
State Income Taxes				
Sales and Uses Taxes				
Interest Income				
Miscellaneous				
Transfers - Internal Activity				
Change in Net Position				
Net Position - Beginning				
Net Position - Ending				

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

Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(583,293)	-	(583,293)
(28)	-	(28)
(68,255)	-	(68,255)
(435,389)	-	(435,389)
(50,866)	-	(50,866)
(1,137,831)	-	(1,137,831)
-	(92,230)	(92,230)
(1,137,831)	(92,230)	(1,230,061)
256,863	-	256,863
76,508	-	76,508
130,671	-	130,671
211,604	-	211,604
3,932	-	3,932
455,495	-	455,495
424,879	-	424,879
7,000	115	7,115
43,984	560	44,544
(93,466)	93,466	-
1,517,470	94,141	1,611,611
379,639	1,911	381,550
4,359,150	8,155,693	12,514,843
4,738,789	8,157,604	12,896,393

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

VILLAGE OF POPLAR GROVE, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2018

	General
ASSETS	
Cash and Investments	$ 1,782,183
Receivables - Net of Allowances	
Property Taxes	264,348
Other Taxes	128,251
Accounts	30,614
Prepaids	44,107
Total Assets	2,249,503
LIABILITIES	
Accounts Payable	48,872
Accrued Payroll	8,436
Unearned Grant Revenue	19,741
Total Liabilities	77,049
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	264,348
Total Liabilities and Deferred Inflows of Resources	341,397
FUND BALANCES	
Nonspendable	44,107
Restricted	-
Assigned	-
Unassigned	1,863,999
Total Fund Balances	1,908,106
Total Liabilities, Deferred Inflows of Resources and Fund Balances	2,249,503

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

Special Revenue		Capital Projects	
Motor Fuel Tax	Debt Service	Capital Replacement	Totals
520,720	27,302	449,587	2,779,792
-	-	-	264,348
11,499	-	-	139,750
-	-	-	30,614
-	-	-	44,107
532,219	27,302	449,587	3,258,611
375	-	-	49,247
-	-	-	8,436
-	-	-	19,741
375	-	-	77,424
-	-	-	264,348
375	-	-	341,772
-	-	-	44,107
531,844	27,302	-	559,146
-	-	449,587	449,587
-	-	-	1,863,999
531,844	27,302	449,587	2,916,839
532,219	27,302	449,587	3,258,611

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

VILLAGE OF POPLAR GROVE, ILLINOIS

Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2018

Total Governmental Fund Balances	$ 2,916,839
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	3,482,489
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(21,764)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(14,942)
Net Pension Liability - IMRF	(8,743)
Notes Payable	(82,176)
General Obligation Refunding/ARS Bonds Payable - Net	(1,517,472)
Accrued Interest Payable	(15,442)
Net Position of Governmental Activities	4,738,789

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2018

See Following Page

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2018

	General
Revenues	
Taxes	$ 675,646
Intergovernmental	884,306
Charges for Services	2,784
Licenses and Permits	42,311
Interest	6,437
Miscellaneous	43,984
Total Revenues	1,655,468
Expenditures	
Current	
General Government	545,372
Public Safety	28
Culture and Recreation	38,158
Transportation and Public Works	376,840
Capital Outlay	72,066
Debt Service	
Principal Retirement	21,409
Interest and Fiscal Charges	4,423
Total Expenditures	1,058,296
Excess (Deficiency) of Revenues Over (Under) Expenditures	597,172
Other Financing Sources (Uses)	
Transfers In	-
Transfers Out	(828,121)
	(828,121)
Net Change in Fund Balances	(230,949)
Fund Balances - Beginning	2,139,055
Fund Balances - Ending	1,908,106

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

Special Revenue		Capital Projects	
Motor Fuel Tax	Debt Service	Capital Replacement	Totals
-	-	-	675,646
140,453	-	-	1,024,759
-	-	-	2,784
-	-	-	42,311
490	41	32	7,000
-	-	-	43,984
140,943	41	32	1,796,484
-	-	-	545,372
-	-	-	28
-	-	-	38,158
8,522	-	-	385,362
-	-	183,258	255,324
-	165,000	-	186,409
-	50,655	-	55,078
8,522	215,655	183,258	1,465,731
132,421	(215,614)	(183,226)	330,753
-	215,655	519,000	734,655
-	-	-	(828,121)
-	215,655	519,000	(93,466)
132,421	41	335,774	237,287
399,423	27,261	113,813	2,679,552
531,844	27,302	449,587	2,916,839

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

VILLAGE OF POPLAR GROVE, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended April 30, 2018

Net Change in Fund Balances - Total Governmental Funds	$	237,287
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlays		101,320
Depreciation Expense		(155,215)
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.		
Change in Deferred Items - IMRF		(36,195)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.		
(Increase) to Compensated Absences Payable		(179)
Decrease to Net Pension Liability - IMRF		42,000
Retirement of Debt		186,409
Amortization of Loss on Refunding		(2,722)
Amortization of Premium		6,157
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		777
Changes in Net Position of Governmental Activities		379,639

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

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Net Position - Proprietary Fund (Business-Type Activities)
April 30, 2018

See Following Page

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Net Position - Proprietary Fund (Business-Type Activities)
April 30, 2018

	Waterworks and Sewerage
ASSETS	
Current Assets	
Cash and Investments	$ 24,563
Cash at Paying Agent	546,548
Receivables - Net of Allowance	195,159
Prepaids	7,397
Total Current Assets	773,667
Noncurrent Assets	
Capital Assets	
Depreciable	21,487,554
Accumulated Depreciation	(8,620,931)
Total Noncurrent Assets	12,866,623
Total Assets	13,640,290
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized Refunding Loss	88,611
Deferred Items - IMRF	10,326
Total Deferred Outflows of Resources	98,937
Total Assets and Deferred Outflows of Resources	13,739,227

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

	Waterworks and Sewerage
LIABILITIES	
Current Liabilities	
Accounts Payable	$ 84,221
Accrued Payroll	1,141
Accrued Interest	81,548
Current Portion of Long-Term Debt	484,678
Total Current Liabilities	651,588
Noncurrent Liabilities	
Compensated Absences	1,313
Net Pension Liability - IMRF	5,144
General Obligation Refunding/ARS Bonds Payable - Net	4,900,449
Total Noncurrent Liabilities	4,906,906
Total Liabilities	5,558,494
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	23,129
Total Liabilities and Deferred Inflows of Resources	5,581,623
NET POSITION	
Net Investment in Capital Assets	7,570,435
Unrestricted	587,169
Total Net Position	8,157,604

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

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Fund (Business-Type Activities)

For the Fiscal Year Ended April 30, 2018

	Waterworks and Sewerage
Operating Revenues	
Charges for Services	$ 1,569,431
Operating Expenses	
Operations	807,558
Depreciation and Amortization	691,008
Total Operating Expenses	1,498,566
Operating Income	70,865
Nonoperating Revenues (Expenses)	
Interest Income	115
Miscellaneous Revenue	560
Interest Expense	(163,095)
	(162,420)
Income (Loss) Before Transfers	(91,555)
Transfers In	93,466
Change in Net Position	1,911
Net Position - Beginning	8,155,693
Net Position - Ending	8,157,604

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

VILLAGE OF POPLAR GROVE, ILLINOIS

Statement of Cash Flows - Proprietary Fund (Business-Type Activities)
For the Fiscal Year Ended April 30, 2018

	Waterworks and Sewerage
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 1,563,833
Payments to Employees	(139,980)
Payments to Suppliers	(843,280)
	580,573
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(25,752)
Retirement of Debt	(460,000)
Interest and Fiscal Charges	(163,095)
	(648,847)
Cash Flows from Noncapital Financing Activities	
Transfers In	93,466
Cash Flows from Investing Activities	
Interest Received	115
Net Change in Cash and Cash Equivalents	25,307
Cash and Cash Equivalents - Beginning	545,804
Cash and Cash Equivalents - Ending	571,111
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income (Loss)	70,865
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation and Amortization Expense	691,008
Other Income	560
Other Expense	(2,064)
(Increase) Decrease in Current Assets	(6,158)
Increase (Decrease) in Current Liabilities	(173,638)
Net Cash Provided by Operating Activities	580,573

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Poplar Grove, Illinois (the Village) was organized shortly after 1895 under the provisions of the State of Illinois. The Village operates under a President/Trustee form of government and provides services to the public such as general administrative, water and sewer, and street maintenance services. The population of the Village is approximately 5,041. The Village covers an area of 8 square miles.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established in GAAP and used by the Village are described below.

REPORTING ENTITY

In determining the financial reporting entity, the Village complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Village's public safety, transportation and public works, building code enforcement, public improvements, economic development, planning and zoning, culture and recreation, and general administrative services are classified as governmental activities. The Village's waterworks and sewerage service is classified as business-type activity.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions (general government, public safety, culture and recreation, etc.) and business-type activities. The functions are supported by general government revenues (property, sales tax, certain intergovernmental revenues, investment income, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) changes to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property tax, sales tax, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Village electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
>
> Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Motor Fuel Tax Fund, a major fund, is used to account for the receipts of the Village's share of state gasoline taxes. These funds are then expended for the maintenance of roads and bridges. State of Illinois law requires separate accounting for such revenues and expenditures.

Debt Service Funds are created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Debt Service Fund is treated as a major fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Governmental Funds – Continued

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Replacement Fund, a major fund, is used to account for the financial resources to be used for the acquisition or construction of major facilities including replacement of existing assets (other than those financed by business-type/proprietary funds).

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the Village:

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains one major enterprise fund, the Waterworks and Sewerage Fund, which is used to account for the costs related to the operation of the Village's waterworks and sewerage system. Funding is provided by user fees.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Measurement Focus – Continued

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest, if any, which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting – Continued

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

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows," cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Village has no investments at year-end.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, and utility taxes. Business-type activities report utility charges as their major receivables.

Prepaids

Prepaids are valued at cost, which approximates market. The cost of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 to $75,000, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs. Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	40 Years
Park Building/Equipment	5 - 40 Years
Equipment	5 - 75 Years
Vehicles	5 - 75 Years
Water/Sewer Utility System	20 - 50 Years
Streets	20 - 50 Years
Village Water System	20 - 50 Years

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

> Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

Net Position – Continued

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The term 'budget' used throughout the financial statements represents the estimated revenues and appropriations as set forth in the Village's annual appropriation ordinance adopted for the fiscal year ended April 30, 2018. Budgets are adopted on a basis consistent with generally accepted accounting principles.

All departments of the Village submit requests for appropriation to the Village's Administrator so that a budget may be prepared. The budget is prepared by fund and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget.

The budget may be amended by the governing body.

Expenditures/expenses may not legally exceed budgeted appropriations at the fund level.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

- At least 15 days prior to the enactment of the budget, the Finance Committee submits to the Village Trustees a proposed means of financing expenditures appropriations for the fiscal year commencing the following May 1.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued

BUDGETARY INFORMATION – Continued

- Normally on the last Wednesday in April, but no later than April 30, the budget is legally enacted through passage of the appropriation ordinance.

- Budgeted amounts are as originally reported or as amended by the Village Trustees. Individual amendments were not material in relation to the original appropriations.

- Unexpended budgeted amounts lapse at the end of the budget year. Spending control is established by the amount of expenditures/expenses budgeted for each object and purpose, but management control is exercised at budgetary line item levels.

- The budget amounts shown in the financial statements are the final authorized amounts as no supplementary appropriations were necessary during the year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Capital Replacement	$ 64,258

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds.

Permitted Deposits and Investments – Statutes authorize the Village to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, and commercial paper rated within the three highest classifications by at least two standard rating services.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled $3,350,903 and the bank balances totaled $2,822,812.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Village will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash flow requirements for ongoing operations and investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village will minimize credit risk by limiting investments to the safest type of securities, pre-qualifying the financial institutions, brokers, intermediaries, and advisors, and diversifying the investment portfolio so potential losses on individual securities will be minimized.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy states that all funds on deposit in excess of FDIC limits shall be secured by the deposit of marketable U.S. government or other approved securities or surety bonds issued by top-rated insurers, having a value of at least 110% of the deposits. At year-end the entire bank balance was insured and collateralized.

For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Village's investment policy does not specifically address custodial credit risk for investments.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy states investments shall be diversified to eliminate the risk of loss resulting in over concentration in a specific maturity, issuer, or class of securities. At year-end, the Village does not have any investments over 5 percent of cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

PROPERTY TAXES

Property taxes for 2017 attach as an enforceable lien on January 1, 2017, on property values assessed as of the same date. Taxes are levied by January of the same fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically.

INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Transfers

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount	
Debt Service	General	$ 215,655	(2)
Capital Replacement	General	519,000	(1)
Waterworks and Sewerge	General	93,466	(1)
		828,121	

Transfers are used (1) to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (2) to move receipts restricted for debt service from the General Fund to the Debt Service Fund as debt service payments become due.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	$ 365,479	-	-	365,479
Depreciable Capital Assets				
Buildings	1,218,074	-	-	1,218,074
Park Building/Equipment	210,253	20,485	-	230,738
Equipment	175,613	-	-	175,613
Vehicles	295,372	72,031	-	367,403
Streets	2,652,226	8,804	-	2,661,030
	4,551,538	101,320	-	4,652,858
Less Accumulated Depreciation				
Buildings	327,938	30,844	-	358,782
Park Building/Equipment	97,243	8,927	-	106,170
Equipment	112,262	17,409	-	129,671
Vehicles	170,346	31,638	-	201,984
Streets	672,844	66,397	-	739,241
	1,380,633	155,215	-	1,535,848
Total Net Depreciable Capital Assets	3,170,905	(53,895)	-	3,117,010
Total Net Capital Assets	3,536,384	(53,895)	-	3,482,489

Depreciation expense was charged to governmental activities as follows:

General Government	$ 77,607
Culture and Recreation	15,522
Transportation and Public Works	62,086
	155,215

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS – Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Depreciable Capital Assets				
Water/Sewer Utility System	$ 8,045,448	9,402	-	8,054,850
Street	66,551	-	-	66,551
Village Water System	13,349,803	-	-	13,349,803
Vehicles	-	16,350	-	16,350
	21,461,802	25,752	-	21,487,554
Less Accumulated Depreciation				
Water/Sewer Utility System	4,607,940	302,267	-	4,910,207
Street	19,134	1,664	-	20,798
Village Water System	3,294,575	392,899	-	3,687,474
Vehicles	-	2,452	-	2,452
	7,921,649	699,282	-	8,620,931
Total Net Capital Assets	13,540,153	(673,530)	-	12,866,623

Depreciation expense was charged to business-type activities as follows:

Waterworks and Sewerage	$ 699,282

LONG-TERM DEBT

Notes Payable

The Village enters into notes payable to provide funds for acquisition of capital assets. Notes payable have been issued for governmental activities. Notes payable are direct obligations and pledge the full faith and credit of the Village. Notes payable currently outstanding are as follows:

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Notes Payable – Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
$80,000 Simerl 4 Acres Note Payable of 2004 - Due in annual installments of $3,579 to $8,612 plus interest at 4.50% through October 1, 2021.	General	$ 34,132	-	7,154	26,978
$160,000 Simerl 11 Acres Note Payable of 2004 - Due in annual installments of $8,610 to $17,222 plus interest at 4.50% through October 1, 2021.	General	69,453	-	14,255	55,198
		103,585	-	21,409	82,176

General Obligation Refunding/Alternate Revenue Source Bonds

The Village issues bonds to provide funds for the acquisition and construction of major capital facilities. Alternate revenue source bonds provide for the collection, segregation and distribution of certain income taxes received by the Village for the payment of principal and interest on the alternate revenue source bonds. Alternate revenue source bonds outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
$210,000 General Obligation Refunding Alternate Revenue Source Bonds of 2012A - Due in annual installments of $10,000 to $30,000 plus interest at 2.25% to 3.70% through May 1, 2023.	Waterworks and Sewerage	$ 165,000	-	15,000	150,000
$1,955,000 Waterworks and Sewerge Revenue Refunding Source Bonds of 2012B - Due in annual installments of $95,000 to $160,000 plus interest at 2.50% to 3.25% through May 1, 2027.	Waterworks and Sewerage	1,530,000	-	120,000	1,410,000

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

General Obligation Refunding/Alternate Revenue Source Bonds – Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
$4,285,000 Waterworks and Sewerge Revenue Refunding Source Bonds of 2015 - Due in annual installments of $290,000 to $435,000 plus interest at 1.00% to 3.50% through May 1, 2027.	Waterworks and Sewerage	$ 3,995,000	-	325,000	3,670,000
$1,805,000 General Obligation Refunding Alternate Revenue Source Bonds of 2015B - Due in annual installments of $150,000 to $205,000 plus interest at 1.00% to 4.00% through December 1, 2025.	Debt Service	1,655,000	-	165,000	1,490,000
		7,345,000	-	625,000	6,720,000

Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "…no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2017	$ 88,007,396
Legal Debt Limit - 8.625% of Assessed Value	7,590,638
Amount of Debt Applicable to Limit	82,176
Legal Debt Margin	7,508,462

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	$ 14,763	358	179	14,942	2,988
Net Pension Liability - IMRF	50,743	-	42,000	8,743	-
Notes Payable	103,585	-	21,409	82,176	22,384
General Obligation Refunding/ Alternate Revenue Source Bonds	1,655,000	-	165,000	1,490,000	170,000
Plus: Unamortized Premium	55,408	-	6,157	49,251	6,157
	1,879,499	358	234,745	1,645,112	201,529
Business-Type Activities					
Compensated Absences	7,620	5,979	11,958	1,641	328
Net Pension Liability - IMRF	27,963	-	22,819	5,144	-
General Obligation Refunding/ Alternate Revenue Source Bonds	5,690,000	-	460,000	5,230,000	465,000
Plus: Unamortized Premium	174,149	-	19,350	154,799	19,350
	5,899,732	5,979	514,127	5,391,584	484,678

For governmental activities, the compensated absences, the net pension liability, and the notes payable are being liquidated by the General Fund. The Debt Service Fund makes payments on the general obligation refunding/alternate revenue source bonds.

For business-type activities, the Waterworks and Sewerage Fund makes payments on the compensated absences, the net pension liability, and the general obligation refunding/alternate revenue source bonds.

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities: Notes Payable Principal	Notes Payable Interest	General Obligation Refunding/ARS Bonds Principal	General Obligation Refunding/ARS Bonds Interest	Business-Type Activities: General Obligation Refunding/ARS Bonds Principal	General Obligation Refunding/ARS Bonds Interest
2019	$ 22,384	3,449	170,000	48,427	465,000	157,820
2020	23,403	2,431	170,000	43,327	475,000	145,808
2021	24,468	1,366	175,000	38,227	490,000	131,958
2022	11,921	268	185,000	32,977	505,000	117,352
2023	-	-	190,000	26,503	520,000	102,127
2024	-	-	195,000	21,563	535,000	85,367
2025	-	-	200,000	16,200	555,000	67,000
2026	-	-	205,000	8,200	570,000	47,950
2027	-	-	-	-	590,000	28,106
2028	-	-	-	-	525,000	8,987
Totals	82,176	7,514	1,490,000	235,424	5,230,000	892,475

Pledged Future Revenues

The following table provides the pledged future revenue information for the bonds for which a revenue pledge exists:

	GO Bond 2012A	Revenue Bond 2012B	Revenue Bond 2015A	GO Bond 2015B
Commitment Date	5/1/2023	5/1/2027	5/1/2027	12/1/2025
Pledge Remaining	$ 170,036	$ 1,656,438	$ 4,319,163	$ 1,725,424
Pledge Revenue Collected	$ 1,569,991	$ 1,569,991	$ 1,569,991	$ 747,708
Coverage of Pledged Revenue	25.69	3.26	1.27	N/A
Pledged Revenue Source	Revenues of the System	Revenues of the System	Revenues of the System	State and Sales Tax
Current Year Principal and Interest Paid	$ 20,476	$ 161,231	$ 413,100	$ 213,890

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES

Net Position Classifications

Net investment in capital assets was comprised of the following as of April 30, 2018:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	$ 3,482,489
Plus: Loss On Refunding	21,779
Less Capital Related Debt:	
Simerl 4 Acres Note Payable of 2004	(26,978)
Simerl 11 Acres Note Payable of 2004	(55,198)
General Obligation Refunding ARS Bonds of 2015B	(1,539,251)
Net Investment in Capital Assets	1,882,841
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	12,866,623
Plus: Unamortized Refunding Loss	88,611
Less Capital Related Debt:	
General Obligation Refunding ARS Bonds of 2012A	(150,000)
General Obligation Revenue Refunding Bonds of 20012B	(1,410,000)
General Obligation Revenue Refunding Bonds of 2015	(3,670,000)
Unamortized Premium	(154,799)
Net Investment in Capital Assets	7,570,435

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES – Continued

Fund Balance Classifications

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Villages policy manual states that the General Fund should maintain a minimum fund balance equal to 25% to 75% of operating expenditures.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCES – Continued

Fund Balance Classifications – Continued

	General	Special Revenue Motor Fuel Tax	Debt Service	Capital Projects Capital Replacement	Totals
Fund Balances					
Nonspendable					
Prepaids	$ 44,107	-	-	-	44,107
Restricted					
Streets	-	531,844	-	-	531,844
Debt Service	-	-	27,302	-	27,302
	-	531,844	27,302	-	559,146
Assigned					
Capital Projects					
Demolition EPI Building	-	-	-	150,000	150,000
Public Works Shop	-	-	-	100,000	100,000
Truck Replacement Fund	-	-	-	100,000	100,000
Village Hall Building/Repair	-	-	-	50,000	50,000
Other Capital Projects	-	-	-	49,587	49,587
	-	-	-	449,587	449,587
Unassigned	1,863,999	-	-	-	1,863,999
Total Fund Balances	1,908,106	531,844	27,302	449,587	2,916,839

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Village's employees. The Village has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES

Litigation

The Village is a defendant in a claim relating to matters arising in the ordinary course of business. Part of the claim may be insured but subject to varying deductibles and some of the claim may be uninsured. The amount of liability, if any, from the claim cannot be determined with certainty; however, management is of the opinion that the outcome of the claim will not have a material adverse impact on the financial position. Due to uncertainties in the settlement process, it is at least reasonably possible that management's estimate of the outcome will change within the next year.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

OTHER POST-EMPLOYMENT BENEFITS

The Village has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Village are required to pay 100% of the current premium. However, there is minimal participation. As the Village provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Therefore, the Village has not recorded a liability as of April 30, 2018.

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The Village contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained on-line at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired ***before*** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired ***on or after*** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Plan Membership. As of December 31, 2017, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	-
Inactive Plan Members Entitled to but not yet Receiving Benefits	10
Active Plan Members	8
Total	18

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2018, the Village's contribution was 8.52% of covered payroll.

Net Pension Liability. The Village's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2017, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.50%
Salary Increases	3.39% - 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions Continued. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.50%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability/(asset) of the Village calculated using the discount rate as well as what the Village's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Liability/(Asset)	$ 109,554	13,887	(57,372)

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability

	Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	$ 417,340	338,634	78,706
Changes for the Year:			
Service Cost	30,277	-	30,277
Interest on the Total Pension Liability	32,423	-	32,423
Difference Between Expected and Actual Experience of the Total Pension Liability	(19,065)	-	(19,065)
Changes of Assumptions	(18,444)	-	(18,444)
Contributions - Employer	-	32,189	(32,189)
Contributions - Employees	-	16,188	(16,188)
Net Investment Income	-	46,093	(46,093)
Benefit Payments, including Refunds of Employee Contributions	(341)	(341)	-
Other (Net Transfer)	-	(4,460)	4,460
Net Changes	24,850	89,669	(64,819)
Balances at December 31, 2017	442,190	428,303	13,887

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2018, the Village recognized pension expense of $23,080. At April 30, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – Continued

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 9,437	(31,802)	(22,365)
Change in Assumptions	130	(15,394)	(15,264)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	8,547	(15,249)	(6,702)
Total Expenses to be Recognized in Future Periods	18,114	(62,445)	(44,331)
Pension Contributions Made Subsequent to the Measurement Date	9,764	-	9,764
Total Deferred Amounts Related to IMRF	27,878	(62,445)	(34,567)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2019	$ (7,062)
2020	(16,338)
2021	(11,121)
2022	(9,810)
2023	-
Thereafter	-
Total	(44,331)

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions
  Illinois Municipal Retirement Fund

- Schedule of Changes in the Employer's Net Pension Liability
  Illinois Municipal Retirement Fund

- Budgetary Comparison Schedules
  General Fund
  Motor Fuel Tax – Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

VILLAGE OF POPLAR GROVE, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Employer Contributions
April 30, 2018

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ 29,418	$ 29,418	$ -	$ 283,963	10.36%
2017	32,892	45,034	12,142	331,904	13.57%
2018	31,010	31,010	-	363,893	8.52%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	26 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012)

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF POPLAR GROVE, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
April 30, 2018

	12/31/2015	12/31/16	12/31/17
Total Pension Liability			
Service Cost	$ 21,616	29,198	30,277
Interest	22,729	30,493	32,423
Differences Between Expected and Actual Experience	56,276	(33,759)	(19,065)
Change of Assumptions	781	(1,660)	(18,444)
Benefit Payments, Including Refunds of Member Contributions	(1,960)	-	(341)
Net Change in Total Pension Liability	99,442	24,272	24,850
Total Pension Liability - Beginning	293,626	393,068	417,340
Total Pension Liability - Ending	393,068	417,340	442,190
Plan Fiduciary Net Position			
Contributions - Employer	$ 29,418	45,034	32,189
Contributions - Members	14,198	14,936	16,188
Net Investment Income	1,240	19,016	46,093
Benefit Payments, Including Refunds of Member Contributions	(1,960)	-	(341)
Other (Net Transfer)	(6,768)	(3,595)	(4,460)
Net Change in Plan Fiduciary Net Position	36,128	75,391	89,669
Plan Net Position - Beginning	227,115	263,243	338,634
Plan Net Position - Ending	263,243	338,634	428,303
Employer's Net Pension Liability	$ 129,825	78,706	13,887
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.97%	81.14%	96.86%
Covered Payroll	$ 283,963	331,904	345,010
Employer's Net Pension Liability as a Percentage of Covered Payroll	45.72%	23.71%	4.03%

Note:
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF POPLAR GROVE, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
Revenues			
Taxes	$ 658,200	658,200	675,646
Intergovernmental	867,000	867,000	884,306
Charges for Services	2,250	2,250	2,784
Licenses and Permits	65,490	65,490	42,311
Interest	750	750	6,437
Miscellaneous	23,600	23,600	43,984
Total Revenues	1,617,290	1,617,290	1,655,468
Expenditures			
General Government	702,235	702,235	545,372
Public Safety	7,500	7,500	28
Culture and Recreation	34,000	34,000	38,158
Transportation and Public Works	465,900	465,900	376,840
Capital Outlay	47,000	47,000	72,066
Debt Service			
Principal Retirement	21,577	20,477	21,409
Interest and Fiscal Charges	4,423	5,523	4,423
Total Expenditures	1,282,635	1,282,635	1,058,296
Excess (Deficiency) of Revenues Over (Under) Expenditures	334,655	334,655	597,172
Other Financing Sources (Uses)			
Transfers Out	(486,407)	(886,407)	(828,121)
Net Change in Fund Balances	(151,752)	(551,752)	(230,949)
Fund Balance - Beginning			2,139,055
Fund Balance - Ending			1,908,106

VILLAGE OF POPLAR GROVE, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	$ 120,000	120,000	140,453
Interest Income	250	250	490
Total Revenues	120,250	120,250	140,943
Expenditures			
Transportation and Public Works	120,000	120,000	8,522
Net Change in Fund Balance	250	250	132,421
Fund Balance - Beginning			399,423
Fund Balance - Ending			531,844

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
  - General Fund
  - Capital Replacement – Capital Projects Fund

- Budgetary Comparison Schedule – Enterprise Fund
  - Waterworks and Sewerage Fund

INDIVIDUAL FUND SCHEDULES

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUND

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for the receipts of the Village's share of state gasoline taxes. These funds are then expended for the maintenance of roads and bridges. State of Illinois law requires separate accounting for such revenues and expenditures.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUND

The Capital Projects Funds are used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

Capital Replacement Fund

The Capital Replacement Fund is used to account for the financial resources to be used for the acquisition or construction of major facilities including replacement of existing assets (other than those financed by business-type/proprietary funds).

INDIVIDUAL FUND SCHEDULES

ENTERPRISE FUND

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Waterworks and Sewerage Fund

The Waterworks and Sewerage Fund is used to account for the costs related to the operation of the Village's water and sewer system. Funding is provided by user fees.

VILLAGE OF POPLAR GROVE, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
Taxes			
Property Taxes	$ 257,700	257,700	256,863
Road and Bridge Tax	68,500	68,500	77,698
Telecommunication Tax	100,000	100,000	76,508
Electric Utility Tax	145,000	145,000	130,671
Video Gaming Tax	37,000	37,000	68,988
Nicor Utility Taxes	50,000	50,000	64,918
	658,200	658,200	675,646
Intergovernmental			
State Income Tax	455,000	455,000	455,495
Sales Tax	298,000	298,000	292,213
Personal Property Replacement Tax	4,000	4,000	3,932
State Use Tax	110,000	110,000	132,666
	867,000	867,000	884,306
Charges for Services			
Garbage Stickers	750	750	1,484
Filing Fees	1,500	1,500	1,300
	2,250	2,250	2,784
Licenses and Permits			
Liquor Licenses	11,700	11,700	12,800
Other Licenses	1,790	1,790	1,450
Truck Permits	2,000	2,000	3,446
Building Permits	50,000	50,000	24,615
	65,490	65,490	42,311
Interest	750	750	6,437
Miscellaneous			
Rental Income	22,000	22,000	22,975
Other	1,600	1,600	21,009
	23,600	23,600	43,984
Total Revenues	1,617,290	1,617,290	1,655,468

VILLAGE OF POPLAR GROVE, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
General Government			
Personnel Services			
Salaries	$ 152,000	152,000	169,955
IMRF	11,000	11,000	8,380
Social Security/Medicare	12,000	12,000	12,685
Workers Compensation	1,000	1,000	372
Unemployment Compensation	1,500	1,500	2,173
Life Insurance - Employer	500	500	385
	178,000	178,000	193,950
Contractual Services			
Contracted Labor	70,000	70,000	17,651
General Insurance	69,000	69,000	65,904
Telephone	23,000	23,000	17,822
Health Insurance	55,000	55,000	47,072
Web Site Maintenance	1,250	1,250	1,965
Utilities	2,500	2,500	(3)
Bond Agent Fees	-	-	500
Travel	5,500	5,500	1,519
Security System	1,000	1,000	40
Training	5,000	5,000	4,186
Postage	5,000	5,000	1,224
Publication Costs	3,000	3,000	4,444
Accounting Services	20,000	20,000	16,100
Engineering Services	60,000	60,000	24,288
Legal	89,000	89,000	69,483
Codification	5,500	5,500	1,769
Office System Support	14,000	14,000	12,775
Contract Inspection Services	40,000	40,000	22,845
Contract Code Enforcement	16,000	16,000	15,369
Dues	7,000	7,000	7,619
Custodial Services	3,000	3,000	3,749
Village Clerk Administration	3,500	3,500	3,979
Refuse and Recycling	1,800	1,800	1,250
Planning Services	5,000	5,000	1,378
Rental Property Repairs	1,500	1,500	126
	506,550	506,550	343,054

VILLAGE OF POPLAR GROVE, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
General Government - Continued			
Commodities			
Office Supplies	$ 7,800	7,800	4,623
Maintenance Supplies	2,000	2,000	2,750
Operating Supplies	750	750	705
Village Hall	5,900	5,900	1,023
Miscellaneous	1,235	1,235	(733)
	17,685	17,685	8,368
Total General Government	702,235	702,235	545,372
Public Safety			
Other Contractual Services	7,500	7,500	28
Culture and Recreation			
Personnel Services			
Salaries	-	-	945
IMRF	-	-	68
Social Security/Medicare	-	-	201
Unemployment Compensation	-	-	49
	-	-	1,263
Park Maintenance Equipment			
Community Events	8,500	8,500	10,884
Gasoline and Oil	2,500	2,500	1,250
Park Maintenance Supplies	10,000	10,000	7,177
Park Landscaping, Mowing, Tree	13,000	13,000	17,584
	34,000	34,000	36,895
Total Culture and Recreation	34,000	34,000	38,158
Transportation and Public Works			
Personnel Services			
Salaries	131,000	131,000	135,588
IMRF	13,000	13,000	11,038
Social Security/Medicare	9,800	9,800	9,887

VILLAGE OF POPLAR GROVE, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
Transportation and Public Works - Continued			
Personnel Services - Continued			
Workers Compensation	$ 4,500	4,500	1,947
Unemployment Compensation	2,000	2,000	1,493
Life Insurance - Employer	500	500	481
Uniform Allowance	2,500	2,500	1,629
	163,300	163,300	162,063
Contractual Services			
Maintenance Services - Vehicle	14,000	14,000	21,231
Maintenance Services - Equipment	6,000	6,000	3,858
Maintenance Services - Streets	20,000	20,000	15,328
Maintenance Services - Plowing	53,000	53,000	21,914
Street Lighting	40,000	40,000	44,499
Health Insurance	53,000	53,000	37,719
Uniform Cleaning Services	-	-	511
Training	150	150	616
Shop Building Heat	2,500	2,500	2,440
Engineering Services	5,000	5,000	114
Travel	250	250	293
	193,900	193,900	148,523
Commodities			
Gasoline - Oil	19,000	19,000	12,503
Salt	45,000	45,000	29,984
JULIE Locates	700	700	887
Miscellaneous	1,000	1,000	1,376
Maintenance Supplies	28,000	28,000	6,710
Operating Supplies	15,000	15,000	14,794
	108,700	108,700	66,254
Total Transportation and Public Works	465,900	465,900	376,840
Capital Outlay			
Culture and Recreation			
Park Maintenance Equipment	4,000	4,000	15,258
Playground Construction	5,000	5,000	2,341
Park Improvements	5,000	5,000	7,376

VILLAGE OF POPLAR GROVE, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
Capital Outlay - Continued			
Transportation and Public Works			
Vehicles and Equipment	$ 8,000	8,000	34,404
Storm Sewer Construction	5,000	5,000	6,999
Road Contruction	20,000	20,000	5,688
Total Capital Outlay	47,000	47,000	72,066
Debt Service			
Principal Retirement	21,577	20,477	21,409
Interest and Fiscal Charges	4,423	5,523	4,423
Total Debt Service	26,000	26,000	25,832
Total Expenditures	1,282,635	1,282,635	1,058,296

VILLAGE OF POPLAR GROVE, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
Revenues			
Interest Income	$ -	-	41
Expenditures			
Debt Service			
Principal Retirement	165,000	165,000	165,000
Interest and Fiscal Charges	50,655	50,655	50,655
Total Expenditures	215,655	215,655	215,655
Excess (Deficiency) of Revenues Over (Under) Expenditures	(215,655)	(215,655)	(215,614)
Other Financing Sources			
Transfers In	215,655	215,655	215,655
Net Change in Fund Balance	-	-	41
Fund Balance - Beginning			27,261
Fund Balance - Ending			27,302

VILLAGE OF POPLAR GROVE, ILLINOIS

Capital Replacement - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
Revenues			
Interest	$ -	-	32
Expenditures			
Capital Outlay	119,000	119,000	183,258
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,000)	(119,000)	(183,226)
Other Financing Sources			
Transfers In	119,000	519,000	519,000
Net Change in Fund Balance	-	400,000	335,774
Fund Balance - Beginning			113,813
Fund Balance - Ending			449,587

VILLAGE OF POPLAR GROVE, ILLINOIS

Waterworks and Sewerage - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2018

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Water and Sewer Sales	$ 1,466,250	1,466,250	1,541,085
Tap on Fees	1,500	1,500	6,750
Turn On/Off Water Fees	5,000	5,000	3,849
Penalties	18,000	18,000	17,747
Total Operating Revenues	1,490,750	1,490,750	1,569,431
Operating Expenses			
Operations			
Personal Services	222,400	222,400	369,754
Contractual Services	435,650	435,650	40,990
Commodities	231,200	231,200	386,186
Capital Outlay	117,500	117,500	10,628
Depreciation and Amortization	10,000	10,000	691,008
Total Operating Expenses	1,016,750	1,016,750	1,498,566
Operating Income	474,000	474,000	70,865
Nonoperating Revenues (Expenses)			
Interest Income	1,100	1,100	115
Miscellaneous Revenue	500	500	560
Principal Retirement	(460,000)	(460,000)	-
Interest Expense	(167,352)	(167,352)	(163,095)
	(625,752)	(625,752)	(162,420)
Income (Loss) Before Transfers	(151,752)	(151,752)	(91,555)
Transfers In	-	-	93,466
Change in Net Position	(151,752)	(151,752)	1,911
Net Position - Beginning			8,155,693
Net Position - Ending			8,157,604

SUPPLEMENTAL SCHEDULES

VILLAGE OF POPLAR GROVE, ILLINOIS

Long-Term Debt Requirements

Simerl 4 Acres Note Payable of 2004
April 30, 2018

Date of Issue	December 7, 2006
Date of Maturity	October 1, 2021
Authorized Issue	$80,000
Interest Rate	4.50%
Interest Dates	October 1 and April 1
Principal Maturity Dates	October 1 and April 1
Payable at	Eugene Simerl

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	$ 7,480	1,131	8,611
2020	7,821	791	8,612
2021	8,177	435	8,612
2022	3,500	79	3,579
	26,978	2,436	29,414

VILLAGE OF POPLAR GROVE, ILLINOIS

Long-Term Debt Requirements

Simerl 11 Acres Note Payable of 2004
April 30, 2018

Date of Issue	December 7, 2006
Date of Maturity	October 1, 2021
Authorized Issue	$160,000
Interest Rate	4.50%
Interest Dates	October 1 and April 1
Principal Maturity Dates	October 1 and April 1
Payable at	Eugene Simerl

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	$ 14,904	2,318	17,222
2020	15,582	1,640	17,222
2021	16,291	931	17,222
2022	8,421	189	8,610
	55,198	5,078	60,276

VILLAGE OF POPLAR GROVE, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Alternate Revenue Source Bonds of 2012A
April 30, 2018

Date of Issue	March 1, 2012
Date of Maturity	May 1, 2023
Authorized Issue	$210,000
Interest Rates	2.25% to 3.70%
Interest Dates	May 1 and November 1
Principal Maturity Date	November 1
Payable at	Heartland Bank & Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	$ 20,000	4,745	24,745
2020	20,000	4,295	24,295
2021	25,000	3,608	28,608
2022	25,000	2,683	27,683
2023	30,000	1,665	31,665
2024	30,000	555	30,555
	150,000	17,551	167,551

VILLAGE OF POPLAR GROVE, ILLINOIS

Long-Term Debt Requirements

Waterworks and Sewerage Revenue Refunding Bonds of 2012B
April 30, 2018

Date of Issue	January 9, 2012
Date of Maturity	May 1, 2027
Authorized Issue	$1,955,000
Interest Rates	2.50% to 3.25%
Interest Dates	May 1 and November 1
Principal Maturity Date	November 1
Payable at	Heartland Bank & Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	$ 120,000	39,550	159,550
2020	125,000	36,188	161,188
2021	130,000	33,000	163,000
2022	135,000	29,519	164,519
2023	140,000	25,737	165,737
2024	145,000	21,637	166,637
2025	150,000	17,212	167,212
2026	150,000	12,600	162,600
2027	155,000	7,719	162,719
2028	160,000	2,600	162,600
	1,410,000	225,762	1,635,762

VILLAGE OF POPLAR GROVE, ILLINOIS

Long-Term Debt Requirements

Waterworks and Sewerage Revenue Refunding Bonds of 2015
April 30, 2018

Date of Issue	February 2, 2015
Date of Maturity	May 1, 2027
Authorized Issue	$4,285,000
Interest Rates	1.00% to 3.50%
Interest Dates	May 1 and November 1
Principal Maturity Date	November 1
Payable at	Heartland Bank & Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	$ 325,000	113,525	438,525
2020	330,000	105,325	435,325
2021	335,000	95,350	430,350
2022	345,000	85,150	430,150
2023	350,000	74,725	424,725
2024	360,000	63,175	423,175
2025	405,000	49,788	454,788
2026	420,000	35,350	455,350
2027	435,000	20,387	455,387
2028	365,000	6,387	371,387
	3,670,000	649,162	4,319,162

VILLAGE OF POPLAR GROVE, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Alternate Revenue Source Bonds of 2015B
April 30, 2018

Date of Issue	September 10, 2015
Date of Maturity	December 1, 2025
Authorized Issue	$1,805,000
Interest Rates	1.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Heartland Bank & Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2019	$ 170,000	48,427	218,427
2020	170,000	43,327	213,327
2021	175,000	38,227	213,227
2022	185,000	32,977	217,977
2023	190,000	26,503	216,503
2024	195,000	21,563	216,563
2025	200,000	16,200	216,200
2026	205,000	8,200	213,200
	1,490,000	235,424	1,725,424

VILLAGE OF POPLAR GROVE, ILLINOIS

Assessed Valuations, Tax Levies, Rates and Extensions - Last Five Tax Levy Years
April 30, 2018

Tax Levy Year	2013	2014	2015	2016	2017
Assessed Valuation	$ 89,536,281	81,628,623	79,742,615	83,398,398	88,007,396
Tax Rates					
Corporate	0.2324	0.2434	0.2495	0.2444	0.2404
Social Security	0.0240	0.0221	0.0248	0.0232	0.0214
Audit	0.0204	0.0187	0.0186	0.0174	0.0161
Insurance	0.0204	0.0245	0.0261	0.0243	0.0225
Total Tax Rates	0.2972	0.3087	0.3190	0.3093	0.3004
Tax Extensions					
Corporate	$ 194,205	198,652	198,918	203,801	211,525
Social Security	20,007	18,007	19,800	19,323	18,860
Audit	17,008	15,305	14,856	14,495	14,152
Insurance	17,008	20,007	20,789	20,291	19,810
Total Tax Extensions	248,228	251,971	254,363	257,910	264,347

MEMO

DATE: August 16, 2018

TO: Village of Poplar Grove Planning and Zoning Commission

FROM: Village of Poplar Grove Planning Staff

SUBJECT: Recommendation for case: 2018-04; Solar Farms (TA)

REQUEST:
The applicant, Trajectory Energy Partners, LLC, PO Box 310, Highland Park, IL 60035 is requesting a text amendment to the Poplar Grove Zoning Ordinance (Chapter 8) pertaining to Sections 8-2-3 Definitions, 8-6-2-B-2 A-1, Agricultural/Rural District, 8-6-9-B-2 GB, General Business District, 8-6-11-B-2 LI, Light Industrial District, 8-6-12-B-2 HI, Heavy Industrial District and 8-6-13-B-2 Permitted Uses Table in accordance with Section 8-5-4, Text Amendment. The request will allow non-building mounted solar collectors for export of energy for use by an electrical utility as a special use in the above referenced zoning districts. The proposed language is as follows:

8-2-3: DEFINITIONS:

Export of Energy: the onsite generation of wholesale electricity that is delivered to the utility distribution network as allowed under contract with the electrical utility.

8-6-2: AGRICULTURAL/RURAL DISTRICT (A-1):
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Husbandry
Intensive Agriculture
Agricultural Service
Public and Private Institutional
Institutional Residential
Outdoor Sales/Service (entertainment orientated)
Animal Boarding
Indoor Lodging (bed and breakfast)
Camping Facilities
Airport/Heliport
Rail Transit Station
Composting Related Use
Planned WECS
Non-building mounted solar collectors for export of energy for use by an electrical utility

8-6-9: GENERAL BUSINESS DISTRICT (GB)
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Public and Private Institutional

Outdoor Retail Sales/Service
Indoor Entertainment Sales/Service
Outdoor Entertainment Sales/Service
Vehicle Related Sales and Service
Animal Boarding
Indoor Lodging (bed and breakfast)
Indoor Lodging (commercial)
Daycare Facility
Boarding Houses
Parking Lot (off-site)
Self-Service Storage Facilities (mini warehouses)
Non-building mounted solar collectors for export of energy for use by an electrical utility

8-6-11: LIGHT INDUSTRIAL DISTRICT (LI)
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Public and Private Institutional
Indoor Retail Sales/Service
Indoor Entertainment Sales/Service
Animal Boarding
Parking Lot (off-site)
Rail Transit Station
Airport/Heliport
Rail Yard
Indoor Warehouse/Wholesale
Non-building mounted solar collectors for export of energy for use by an electrical utility

8-6-12: HEAVY INDUSTRIAL DISTRICT (HI)
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Agricultural Service
Auto Salvage
Outdoor Repair Sales/Service
Distribution Center
Outdoor Storage/Wholesale
Waste Related Use
Composting Related Use
Junkyard/Salvage Yard
Extraction
Parking Lot (off-site)
Rail Transit Station
Airport/Heliport
Rail Yard
Sexually Orientated Land Use
Non-building mounted solar collectors for export of energy for use by an electrical utility

8-6-13: PERMITTED USES TABLE

Table 8-6-13: Permitted Uses:

Land Uses	Zoning District										
	A-1	RE	R-1	R-2	R-3	R-5	NB	GB	CB	LI	HI
Agricultural Land Uses											
Agricultural retail	P	S									
Agricultural service	S										S
Cultivation	P	P									
Husbandry	S										
Intensive agriculture	S										
Residential Land Uses											
Duplex				S	P	P					
Multi-family						P	S				
Mobile home park/subdivision (See Title 10, Ch. 10 of the Village of Poplar Grove Municipal Code)					S	S					
Modular home	P	P	P	P	P	P					
Single family detached	P	P	P	P	P		S				
Institutional and Civic Land Uses											
Community living arrangements			S	S	S	S			S		
Institutional residential	S	S	S	S	S	S			S		
Public parks and open space	P	P	P	P	P	P	P	P	P	P	P
Public and private institutional	S	S	S	S	S	S	S	S	S	S	
Utilities (basic)	P	P	P	P	P	P	P	P	P	P	P
Commercial Land Uses											
Animal Boarding	S	S						S		S	
Bed and Breakfast	S	S	S	S	S	S	S	S	S		
Boarding houses					S	S		S	S		
Camping facilities	S										
Daycare facilities					S	S	P	S	S	P	
Indoor entertainment sales or services							S	S	P	S	
Indoor commercial lodging								S	P		
Indoor repair sales or services								P	P	P	P
Indoor retail sales or services							S	P	P	S	
Office/personal or professional service							P	P	P	P	
Outdoor entertainment sales or services	S							S	S		
Outdoor repair sales or services											S
Outdoor retail sales or services								S	S		
Sexually orientated land use											S
Vehicle related sales and services								S		P	
Transportation Related Land Uses											
Airport/heliport	S									S	S

Land Uses	Zoning District										
	A-1	RE	R-1	R-2	R-3	R-5	NB	GB	CB	LI	HI
Off-site parking lot								S	S	S	S
Rail transit station	S								S	S	S
Rail yard										S	S
Industrial and Related Land Uses											
Auto salvage											S
Composting related use	S										S
Distribution center											S
Extraction											S
Heavy manufactoring/industrial											P
Indoor warehouse/wholesale										S	P
Junkyard/salvage yard											S
Light manufactoring/industrial										P	P
Outdoor storage/wholesale											S
Planned WECS	S										
Self-service storage facilities (miniwarehouses)								S		P	
Waste related use											S
Wireless communication facility	P	P						P		P	P
Non-building mounted solar collectors for export of energy for use by an electrical utility	S							S		S	S
Accessory Land Uses and Structures											
Accessory apartment					S	S		S	S		
Agricultural buildings	P	S									
Beer Garden								S	S	S	
Cemetery related activities	S	S	S	S	S	S		S		S	
Children's playhouse	P	P	P	P	P	P	P				
Community rooms											
Detached guesthouse/employee living quarter	S	S	S	S							
Garden/tool shed	P	P	P	P	P	P	P	P	P	P	P
Home occupation	P	P	P	P	P	P	P				
In-family suites	S	S	S	S	S	S					
Migrant labor camp	S										
Mini WECS	S	S	S	S	S	S	S	S	S	S	S
Private clubhouse	S	S						S	S	S	
Private recreational facility	P	P	S	S	S	S	S	S	S	S	S
Private residential garage	P	P	P		P	P	P				
Private stable	P										
Private swimming pool/pool house	P	P	P	P	P	P	P				
Property management office											
Stadiums/grandstands								S	S	S	S
Outdoor storage accessory to Self-service storage facilities								S		S	
Temporary Uses											

Land Uses	Zoning District										
	A-1	RE	R-1	R-2	R-3	R-5	NB	GB	CB	LI	HI
Construction dumpsters	P	P	P	P	P	P	P	P	P	P	P
Contractor's on-site equipment storage facility	P	P	P	P	P	P	P	P	P	P	P
Contractor's project office	P	P	P	P	P	P	P	P	P	P	P
Garage sales	P	P	P	P	P	P					
General temporary outdoor sales	P						P	P	P	P	P
On-site real estate sales office	P	P		P	P	P	P	P	P	P	P
Relocatable Building	P	P	P	P	P	P	P	P	P	P	P
Seasonal outdoor sales of farm products	P										
Temporary outdoor food stands								P	P	P	P
Temporary outdoor seating and services								P	P	P	
Tents for special events		P	P	P	P	P	P		P	P	P

* P- permitted use
** S- special use

The methods used to show changes are:
xxxxxxxxxx = (Standard text) existing text within the zoning code; no changes proposed.
~~xxxxxxxxxx~~ = (Strike through text) text that is proposed to be deleted from the zoning code.
xxxxxxxxxx = (Highlighted and underlined text) new text that is proposed to be inserted into the zoning code.

BACKGROUND AND SUMMARY OF FINDINGS:
Section 8-7-9 of the Poplar Grove Zoning Ordinance regulates solar energy. The section provides the opportunity for residents to utilize alternate energy sources but requires that the solar panels "be installed either on the roof of the principal structures or accessory structure or shall be otherwise incorporated into and made an integral part of the main building." Due to ongoing technological advances, solar has become more competitive. What was once a way for residents to reduce energy bills by having a few panels installed, has become larger operations that generate electricity that is delivered to the utility distribution network and can be utilized by multiple customers per project.

Due to the Future Energy Jobs Act (FEJA) and the State of Illinois' renewable energy law which mandates that 25% of power (including ComEd's power) come from renewable sources such as wind and solar by 2025, there has been a significant increase in solar farms in the area. Several applications have been made in Boone County; the City of Belvidere is undergoing a similar text amendment to allow applications in their jurisdiction as well.

The language of the text amendment makes it clear that the special use is for the more traditional solar farms, large ground-mounted projects that do not solely benefit the property on which they are located. The text amendment would allow solar farms in the agricultural/rural, general business, light industrial and heavy industrial districts. These districts often have the needed acreage, distance from residential developments and proximity to ComEd infrastructure.

Requirements for solar farms such as acceptable plantings, size, location and decommissioning will become conditions of approval for the special use. This is due to the varying size and types of solar farms, ever-changing technology and state law (pending) that will address some of the concerns. SB3214 creates a set of criteria for pollinator-friendly solar site management

(landscaping), SB486 creates a standardized formula for assessed values and the depreciation schedule and SB2591/HB4651 requires Agricultural Impact Mitigation Agreements with the Illinois Department of Agricultural.

RECOMMENDATION:
The planning staff recommends approval of case 2018-04 for the Zoning Ordinance text amendment for solar farms with the following *amended* language:

Definitions:
Export of Energy: the onsite generation of wholesale electricity that is delivered to the utility distribution network as allowed under contract with the electrical utility *as defined by 220 ILCS 5/16-102*

PLANNING AND ZONING COMMISSION/VILLAGE BOARD ACTION:
The Commission shall hold a public hearing on the proposed text amendment, after which a recommendation will be made to grant or deny the text amendment application to the Village Board. The Commission may make the recommendation at the same meeting, or choose to continue the proceedings at a later date. The Commission may request additional information as needed. Once a recommendation is made, the Commission shall record its conclusion as part of the meeting minutes and forward such documentation onto the Village Board for review. The Commission's failure to act or submit a report within sixty-five (65) days of the public hearing shall constitute a recommendation to approve the request.

Within sixty-five (65) days of receipt of the Commission's recommendation, the Village Board shall act by ordinance to approve or deny the text amendment as originally proposed or approve the text amendment with modifications. The Village Board may also remand the request back to the Commission for further hearings and/or discussion. The Village Board's approval or denial of the requested amendment shall be considered the approval or denial of a unique request, and shall not be construed as precedent for any other proposed amendment.

ATTACHMENTS

1. Narrative submitted by the applicant.

2. Letter from Amanda Mehl, Boone County Health Department dated August 7, 2018.

MEMO

DATE: August 23, 2018

TO: Poplar Grove Village Board

FROM: Village of Poplar Grove Planning and Zoning Commission

SUBJECT: Recommendation for case: 2018-04
Poplar Grove Solar, LLC; Solar Farms (TA)

REQUEST:
The applicant, Trajectory Energy Partners, LLC, PO Box 310, Highland Park, IL 60035 is requesting a text amendment to the Poplar Grove Zoning Ordinance (Chapter 8) pertaining to Sections 8-2-3 Definitions, 8-6-2-B-2 A-1, Agricultural/Rural District, 8-6-9-B-2 GB, General Business District, 8-6-11-B-2 LI, Light Industrial District, 8-6-12-B-2 HI, Heavy Industrial District and 8-6-13-B-2 Permitted Uses Table in accordance with Section 8-5-4, Text Amendment. The request will allow non-building mounted solar collectors for export of energy for use by an electrical utility as a special use in the above referenced zoning districts

RECOMMENDATION:
The Planning and Zoning Commission motioned to approve case number 2018-04 as amended. Motion carried with a (5-0) roll call vote.

8-2-3: DEFINITIONS:
Export of Energy: the onsite generation of wholesale electricity that is delivered to the utility distribution network as allowed under contract with the electrical utility *as defined by 220 ILCS 5/16-102*

8-6-2: AGRICULTURAL/RURAL DISTRICT (A-1):
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Husbandry
Intensive Agriculture
Agricultural Service
Public and Private Institutional
Institutional Residential
Outdoor Sales/Service (entertainment orientated)
Animal Boarding
Indoor Lodging (bed and breakfast)
Camping Facilities
Airport/Heliport
Rail Transit Station
Composting Related Use
Planned WECS
Non-building mounted solar collectors for export of energy for use by an electrical utility

8-6-11: LIGHT INDUSTRIAL DISTRICT (LI)
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Public and Private Institutional
Indoor Retail Sales/Service
Indoor Entertainment Sales/Service
Animal Boarding
Parking Lot (off-site)
Rail Transit Station
Airport/Heliport
Rail Yard
Indoor Warehouse/Wholesale
Non-building mounted solar collectors for export of energy for use by an electrical utility

8-6-12: HEAVY INDUSTRIAL DISTRICT (HI)
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Agricultural Service
Auto Salvage
Outdoor Repair Sales/Service
Distribution Center
Outdoor Storage/Wholesale
Waste Related Use
Composting Related Use
Junkyard/Salvage Yard
Extraction
Parking Lot (off-site)
Rail Transit Station
Airport/Heliport
Rail Yard
Sexually Orientated Land Use
Non-building mounted solar collectors for export of energy for use by an electrical utility

8-6-13: PERMITTED USES TABLE

Table 8-6-13: Permitted Uses:

Land Uses	Zoning District										
	A-1	RE	R-1	R-2	R-3	R-5	NB	GB	CB	LI	HI
Agricultural Land Uses											
Agricultural retail	P	S									
Agricultural service	S										S
Cultivation	P	P									
Husbandry	S										
Intensive agriculture	S										
Residential Land Uses											
Duplex				S	P	P					
Multi-family						P	S				
Mobile home park/subdivision (See Title 10, Ch. 10 of the Village of Poplar Grove Municipal Code)					S	S					
Modular home	P	P	P	P	P	P					
Single family detached	P	P	P	P	P		S				
Institutional and Civic Land Uses											
Community living arrangements			S	S	S	S			S		
Institutional residential	S	S	S	S	S	S			S		
Public parks and open space	P	P	P	P	P	P	P	P	P	P	P
Public and private institutional	S	S	S	S	S	S	S	S	S	S	
Utilities (basic)	P	P	P	P	P	P	P	P	P	P	P
Commercial Land Uses											
Animal Boarding	S	S						S		S	
Bed and Breakfast	S	S	S	S	S	S	S	S	S		
Boarding houses					S	S		S	S		
Camping facilities	S										
Daycare facilities					S	S	P	S	S	P	
Indoor entertainment sales or services							S	S	P	S	
Indoor commercial lodging								S	P		
Indoor repair sales or services								P	P	P	P
Indoor retail sales or services							S	P	P	S	
Office/personal or professional service							P	P	P	P	
Outdoor entertainment sales or services	S							S	S		
Outdoor repair sales or services											S
Outdoor retail sales or services								S	S		
Sexually orientated land use											S
Vehicle related sales and services								S		P	
Transportation Related Land Uses											
Airport/heliport	S									S	S

Land Uses	Zoning District										
	A-1	RE	R-1	R-2	R-3	R-5	NB	GB	CB	LI	HI
Off-site parking lot								S	S	S	S
Rail transit station	S								S	S	S
Rail yard										S	S
Industrial and Related Land Uses											
Auto salvage											S
Composting related use	S										S
Distribution center											S
Extraction											S
Heavy manufactoring/industrial											P
Indoor warehouse/wholesale										S	P
Junkyard/salvage yard											S
Light manufactoring/industrial										P	P
Outdoor storage/wholesale											S
Planned WECS	S										
Self-service storage facilities (miniwarehouses)								S		P	
Waste related use											S
Wireless communication facility	P	P						P		P	P
Non-building mounted solar collectors for export of energy for use by an electrical utility	S									S	S
Accessory Land Uses and Structures											
Accessory apartment					S	S		S	S		
Agricultural buildings	P	S									
Beer Garden								S	S	S	
Cemetery related activities	S	S	S	S	S	S		S		S	
Children's playhouse	P	P	P	P	P	P	P				
Community rooms											
Detached guesthouse/employee living quarter	S	S	S	S							
Garden/tool shed	P	P	P	P	P	P	P	P	P	P	P
Home occupation	P	P	P	P	P	P	P				
In-family suites	S	S	S	S	S	S					
Migrant labor camp	S										
Mini WECS	S	S	S	S	S	S	S	S	S	S	S
Private clubhouse	S	S						S	S	S	
Private recreational facility	P	P	S	S	S	S	S	S	S	S	S
Private residential garage	P	P	P		P	P	P				
Private stable	P										
Private swimming pool/pool house	P	P	P	P	P	P	P				
Property management office											
Stadiums/grandstands								S	S	S	S
Outdoor storage accessory to Self-service storage facilities								S		S	
Temporary Uses											

Land Uses	Zoning District										
	A-1	RE	R-1	R-2	R-3	R-5	NB	GB	CB	LI	HI
Construction dumpsters	P	P	P	P	P	P	P	P	P	P	P
Contractor's on-site equipment storage facility	P	P	P	P	P	P	P	P	P	P	P
Contractor's project office	P	P	P	P	P	P	P	P	P	P	P
Garage sales	P	P	P	P	P	P					
General temporary outdoor sales	P						P	P	P	P	P
On-site real estate sales office	P	P		P	P	P	P	P	P	P	P
Relocatable Building	P	P	P	P	P	P	P	P	P	P	P
Seasonal outdoor sales of farm products	P										
Temporary outdoor food stands								P	P	P	P
Temporary outdoor seating and services								P	P	P	
Tents for special events		P	P	P	P	P	P		P	P	P

* P- permitted use
** S- special use

The methods used to show changes are:
xxxxxxxxxx = (Standard text) existing text within the zoning code; no changes proposed.
~~xxxxxxxxxx~~ = (Strike through text) text that is proposed to be deleted from the zoning code.
xxxxxxxxxx = (Highlighted and underlined text) new text that is proposed to be inserted into the zoning code.

_____

Jake Dykstra, Chairman
Poplar Grove Planning and Zoning Commission

ORDINANCE # 2018-_____

**AN ORDINANCE AMENDING
TITLE 8, ZONING,
CHAPTER 2, RULES AND
CHAPTER 6, ZONING DISTRICTS AND LAND USE REGULATIONS
OF THE VILLAGE OF POPLAR GROVE MUNICIPAL CODE**

WHEREAS, the Village of Poplar Grove has adopted Title 8 (Zoning Ordinance) of the Poplar Grove Municipal Code pursuant to the Illinois Compiled Statutes to establish and set forth regulations pertaining to the use and development of land, buildings, and structures in the Village; and,

WHEREAS, it is necessary and desirable to periodically amend the Zoning Ordinance in response to changes in technology, business and development practices, and community standards, and to improve administration and enforcement procedures; and,

WHEREAS, after due notice, the Planning and Zoning Commission held a public hearing to consider an amendment to the Zoning Ordinance on August 22, 2018 and has transmitted its recommendation on the matter to the Village Board; and,

WHEREAS, the Village Board has considered the Planning and Zoning Commission's findings of fact and recommendation.

NOW THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND VILLAGE BOARD OF THE VILLAGE OF POPLAR GROVE, BOONE COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. That Section 8-2-3 Definitions of the Village of Poplar Grove Zoning Ordinance (Title 8 of the Poplar Grove Municipal Code), adopted March 12, 2012 and as amended from time to time thereafter, be and is hereby amended, to include the following definition:

Export of Energy: the onsite generation of wholesale electricity that is delivered to the utility distribution network as allowed under contract with the electrical utility as defined by 220 ILCS 5/16-102

Section 2. That Section 8-6-2 Agricultural/Rural District (A-1) B-2 Permitted by Special Use of the Village of Poplar Grove Zoning Ordinance (Title 8 of the Poplar Grove Municipal Code), adopted March 12, 2012 and as amended from time to time thereafter, be and is hereby amended, to read as follows:

8-6-2: AGRICULTURAL/RURAL DISTRICT (A-1):
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Husbandry
Intensive Agriculture
Agricultural Service

Public and Private Institutional
Institutional Residential
Outdoor Sales/Service (entertainment orientated)
Animal Boarding
Indoor Lodging (bed and breakfast)
Camping Facilities
Airport/Heliport
Rail Transit Station
Composting Related Use
Planned WECS
Non-building mounted solar collectors for export of energy for use by an electrical utility

Section 3. That Section 8-6-11 Light Industrial District (LI) B-2 Permitted by Special Use of the Village of Poplar Grove Zoning Ordinance (Title 8 of the Poplar Grove Municipal Code), adopted March 12, 2012 and as amended from time to time thereafter, be and is hereby amended, to read as follows:

8-6-11: LIGHT INDUSTRIAL DISTRICT (LI)
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Public and Private Institutional
Indoor Retail Sales/Service
Indoor Entertainment Sales/Service
Animal Boarding
Parking Lot (off-site)
Rail Transit Station
Airport/Heliport
Rail Yard
Indoor Warehouse/Wholesale
Non-building mounted solar collectors for export of energy for use by an electrical utility

Section 4. That Section 8-6-12 Heavy Industrial District (HI) B-2 Permitted by Special Use of the Village of Poplar Grove Zoning Ordinance (Title 8 of the Poplar Grove Municipal Code), adopted March 12, 2012 and as amended from time to time thereafter, be and is hereby amended, to read as follows:

8-6-12: HEAVY INDUSTRIAL DISTRICT (HI)
B. List of Allowable Principle Land Uses:
2. Permitted by Special Use:
Agricultural Service
Auto Salvage
Outdoor Repair Sales/Service
Distribution Center
Outdoor Storage/Wholesale
Waste Related Use
Composting Related Use
Junkyard/Salvage Yard
Extraction
Parking Lot (off-site)
Rail Transit Station

Airport/Heliport
Rail Yard
Sexually Orientated Land Use
Non-building mounted solar collectors for export of energy for use by an electrical utility

Section 5. That Table 8-6-13: Permitted Uses of the Village of Poplar Grove Zoning Ordinance (Title 8 of the Poplar Grove Municipal Code), adopted March 12, 2012 and as amended from time to time thereafter, be and is hereby amended, to read as follows:

8-6-13: PERMITTED USES TABLE

Table 8-6-13: Permitted Uses:

Land Uses	Zoning District										
	A-1	**RE**	**R-1**	**R-2**	**R-3**	**R-5**	**NB**	**GB**	**CB**	**LI**	**HI**
Agricultural Land Uses											
Agricultural retail	P	S									
Agricultural service	S										S
Cultivation	P	P									
Husbandry	S										
Intensive agriculture	S										
Residential Land Uses											
Duplex				S	P	P					
Multi-family						P	S				
Mobile home park/subdivision (See Title 10, Ch. 10 of the Village of Poplar Grove Municipal Code)					S	S					
Modular home	P	P	P	P	P	P					
Single family detached	P	P	P	P	P		S				
Institutional and Civic Land Uses											
Community living arrangements			S	S	S	S			S		
Institutional residential	S	S	S	S	S	S			S		
Public parks and open space	P	P	P	P	P	P	P	P	P	P	P
Public and private institutional	S	S	S	S	S	S	S	S	S	S	
Utilities (basic)	P	P	P	P	P	P	P	P	P	P	P
Commercial Land Uses											
Animal Boarding	S	S						S		S	
Bed and Breakfast	S	S	S	S	S	S	S	S	S		
Boarding houses					S	S		S	S		
Camping facilities	S										
Daycare facilities					S	S	P	S	S	P	
Indoor entertainment sales or services							S	S	P	S	
Indoor commercial lodging								S	P		
Indoor repair sales or services								P	P	P	P
Indoor retail sales or services							S	P	P	S	

Land Uses	Zoning District										
	A-1	**RE**	**R-1**	**R-2**	**R-3**	**R-5**	**NB**	**GB**	**CB**	**LI**	**HI**
Office/personal or professional service							P	P	P	P	
Outdoor entertainment sales or services	S							S	S		
Outdoor repair sales or services											S
Outdoor retail sales or services								S	S		
Sexually orientated land use											S
Vehicle related sales and services								S		P	
Transportation Related Land Uses											
Airport/heliport	S									S	S
Off-site parking lot								S	S	S	S
Rail transit station	S								S	S	S
Rail yard										S	S
Industrial and Related Land Uses											
Auto salvage											S
Composting related use	S										S
Distribution center											S
Extraction											S
Heavy manufactoring/industrial											P
Indoor warehouse/wholesale										S	P
Junkyard/salvage yard											S
Light manufactoring/industrial										P	P
Outdoor storage/wholesale											S
Planned WECS	S										
Self-service storage facilities (miniwarehouses)								S		P	
Waste related use											S
Wireless communication facility	P	P						P		P	P
Non-building mounted solar collectors for export of energy for use by an electrical utility	S									S	S
Accessory Land Uses and Structures											
Accessory apartment					S	S		S	S		
Agricultural buildings	P	S									
Beer Garden								S	S	S	
Cemetery related activities	S	S	S	S	S	S		S		S	
Children's playhouse	P	P	P	P	P	P	P				
Community rooms											
Detached guesthouse/employee living quarter	S	S	S	S							
Garden/tool shed	P	P	P	P	P	P	P	P	P	P	P
Home occupation	P	P	P	P	P	P	P				
In-family suites	S	S	S	S	S	S					
Migrant labor camp	S										
Mini WECS	S	S	S	S	S	S	S	S	S	S	S

Land Uses	Zoning District										
	A-1	**RE**	**R-1**	**R-2**	**R-3**	**R-5**	**NB**	**GB**	**CB**	**LI**	**HI**
Private clubhouse	S	S						S	S	S	
Private recreational facility	P	P	S	S	S	S	S	S	S	S	S
Private residential garage	P	P	P		P	P	P				
Private stable	P										
Private swimming pool/pool house	P	P	P	P	P	P	P				
Property management office											
Stadiums/grandstands								S	S	S	S
Outdoor storage accessory to Self-service storage facilities								S		S	
Temporary Uses											
Construction dumpsters	P	P	P	P	P	P	P	P	P	P	P
Contractor's on-site equipment storage facility	P	P	P	P	P	P	P	P	P	P	P
Contractor's project office	P	P	P	P	P	P	P	P	P	P	P
Garage sales	P	P	P	P	P	P					
General temporary outdoor sales	P						P	P	P	P	P
On-site real estate sales office	P	P		P	P	P	P	P	P	P	P
Relocatable Building	P	P	P	P	P	P	P	P	P	P	P
Seasonal outdoor sales of farm products	P										
Temporary outdoor food stands								P	P	P	P
Temporary outdoor seating and services								P	P	P	
Tents for special events		P	P	P	P	P	P		P	P	P

* P- permitted use
** S- special use

Section 6. If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

Section 7. That this Ordinance shall be in full force and effect from and after its passage as provided by law and pursuant to the Illinois Compiled Statutes. This written and foregoing Ordinance is published by authority of the corporate authorities of the Village of Poplar Grove in pamphlet form on this date.

PASSED by the Village Board of the Village of Poplar Grove this ____ day of _____, 2018.

APPROVED by the President of the Village of Poplar Grove this ____ day of _____, 2018.

_____
Owen Costanza, Village President

ATTEST:

_____
Karri Anderberg, Village Clerk

Ayes:____ Nays: ____ Absent ____

Village Board Members Voting Aye:_____

Village Board Members Voting Nay:_____

Date Published: _____ Sponsor:_____

Ordinance No. 2018-_____

AN ORDINANCE AMENDING CHAPTER 5, VILLAGE BOARD OF TRUSTEES OF TITLE 1 OF THE VILLAGE OF POPLAR GROVE, ILLINOIS CODE OF ORDINANCES

WHEREAS, the Village of Poplar Grove has enacted an ordinance setting the time and place of its meetings of the Board of Trustees and the committees thereof;

WHEREAS, pursuant to 5 ILCS 120/2.02 [e]very public body shall give public notice of the schedule of regular meetings at the beginning of each calendar or fiscal year and shall state the regular dates, times, and places of such meetings;

WHEREAS, pursuant to 5 ILCS 120/2.03 [e]ach body must, at the beginning of each calendar or fiscal year, prepare and make available a schedule of all its regular meetings for such calendar or fiscal year, listing the times and places of such meetings and if a change is made in regular meeting dates, at least 10 days' notice of such change shall be given by publication in a newspaper of general circulation in the area in which such body functions. A copy of the notice must also be sent to all registered news media;

WHEREAS, pursuant to 65 ILCS 5/3.1-40-25 the Board of Trustees may prescribe, by ordinance, the times and places of the meetings and the manner in which special meetings may be called;

WHEREAS, the Board of Trustees now wishes to amend the date and time of the Village committee meetings:

WHEREAS, in order to implement these changes, a new ordinance is necessary;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND THE BOARD OF TRUSTEES FOR THE VILLAGE OF POPLAR GROVE, ILLINOIS AS FOLLOWS:

SECTION 1: Chapter 5 of Title 1 Section 1-5-4 Committees – Subsection C. and D. shall be amended as following (language to be stricken shown as ~~strikethrough~~, language to be added shown in **bold**):

1-5-4: COMMITTEES:

C. The Committee of the Whole for Administration, which shall include the following responsibilities:

1. Zoning;
2. Planning and Development;
3. Parks
4. Ordinance; and
5. Personnel

shall meet on the **second Monday** ~~first Wednesday~~ of each month and at the hour of six-thirty o'clock (6:30) P.M. beginning **October 8, 2018** and each month thereafter unless modified by passage of a new ordinance.

D. The Committee of the Whole for Finance and Public Works, which shall include the following responsibilities:

1. Finance;
2. Public Works;
3. Water and Sewer;
4. Personnel Compensation and Benefits

shall meet on the second Monday of each month and at the hour of six-thirty o'clock (6:30) P.M., **or immediately following the Committee of the Whole for Administration** beginning **October 8, 2018** and each month thereafter unless modified by passage of a new ordinance.

SECTION 3: This Ordinance shall become in full force and effect from and after its approval, passage and publication as required by law.

PASSES UPON MOTION BY: _____

SECONDED BY: _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2018

AS FOLLOWS:

VOTING "AYE:" _____
_____

VOTING "NAY:" _____
_____

ABSENT, ABSTAIN OR OTHER: _____

APPROVED THIS _____ DAY OF _____, 2018

_____
PRESIDENT

ATTEST:

_____
CLERK

ORDINANCE NO. 2018-_____

AN ORDINANCE OF THE VILLAGE OF POPLAR GROVE, BOONE COUNTY, ILLINOIS, ASCERTAINING THE PREVAILING RATE OF WAGES FOR LABORERS, WORKMEN AND MECHANICS EMPLOYED ON PUBLIC WORKS OF SAID VILLAGE.

WHEREAS, the State of Illinois has enacted "An Act regulating wages of laborers, mechanics and other workers employed in any public works by the State, County, City or any public body or any political subdivision or by anyone under contract for public works," (820 ILCS 130/1 et. seq.); and

WHEREAS, the aforesaid Act requires that the Village Board of Trustees of the Village of Poplar Grove, Boone County, Illinois, investigate and ascertain the prevailing rate of wages as defined in said Act for laborers, mechanics and other workers in the locality of said Village employed in performing construction of public works, for said village.

NOW, WHEREFORE, be it ordained by the President and Board of Trustees for the Village of Poplar Grove, Illinois, as follows:

SECTION 1: To the extent and as required by "An Act regulating wages of laborers, mechanics and other workers employed in any public works by State, County, City or any public body or any political subdivision or by anyone under contract for public works," approved June 26, 1941, as amended, the general prevailing rate of wages in this locality for laborers, mechanics and other workers engaged in construction of public works coming under the jurisdiction of this Village is hereby ascertained to be the same as the prevailing rate of wages for construction work in the Boone county area as determined by the Department of Labor of the State of Illinois as of August 15, 2018 of the current year, a copy of that determination being attached hereto and incorporated herein by reference. As required by said Act, any and all revisions of the prevailing rate of wages by the Department of Labor of the State of Illinois shall supersede the Department's August 15, 2018 determination and apply to any and all public works construction undertaken by the Village of Poplar Grove, Illinois. The definition of any terms appearing in this Ordinance which are also used in aforesaid Act shall be the same as in said Act.

SECTION 2: Nothing herein contained shall be construed to apply said general prevailing rate of wages as herein ascertained to any work or employment except public works construction of the Village of Poplar Grove, Illinois to the extent required by the aforesaid Act.

SECTION 3: The Village Clerk shall publicly post or keep available for inspection by an interested party in the main office of the Village of Poplar Grove, Illinois, this determination or any revisions of such prevailing rate of wage. A copy of

this determination or of the current revised determination of prevailing rate of wages then in effect shall be attached to all contract specifications.

SECTION 4: The Village Clerk shall mail a copy of this determination to any employer, to any association of employers and to any person or association of employees who have filed their names and addresses requesting copies of any determination stating the particular rates and the particular class of workers whose wages will be affected by such rates.

SECTION 5: The Village Clerk shall promptly file a certified copy of this Ordinance with the Department of Labor of the State of Illinois.

SECTION 6: Pursuant to ILHB-3120, a public body may satisfy the Act's notice of publishing the Prevailing Wage Rate by posting same on the website maintained by the public body in lieu of a newspaper of general circulation. Said notice shall constitute notice that this is the determination of the Village of Poplar Grove and is effective.

PASSED UPON MOTION BY_____

SECONDED BY _____

BY ROLL CALL VOTE THIS ____ DAY OF _____, 2018 AS FOLLOWS:

VOTING "AYE": _____

_____

VOTING "NAY": _____

_____

ABSENT, ABSTAIN, OTHER _____

_____

ATTEST: APPROVED _____, 2018

_____

PRESIDENT, Owen Costanza

_____

CLERK, Karri Anderberg

County	Trade Title	Region	Type	Class	Base Wage	Foreman V	OT M-F	OT Sa	OT Su	OT Hol	H/W	
Boone	ASBESTOS ABT-GEN	All	ALL		42.72	43.72	1.5	1.5	2	2	13.77	
Boone	ASBESTOS ABT-MEC	ALL	BLD		22.75	24.25	1.5	1.5	2	2	3.39	
Boone	BOILERMAKER	All	BLD		49.46	53.91	2	2	2	2	6.97	
Boone	BRICK MASON	All	BLD		41.45	45.7	1.5	1.5	2	2	11.05	
Boone	CARPENTER	All	BLD		39.4		1.5	1.5	1.5	1.5	10.39	
Boone	CARPENTER	ALL	HWY		43.74	45.49	1.5	1.5	2	2	10.65	
Boone	CEMENT MASON	All	ALL		37	39.75	1.5	1.5	2	2	11.55	
Boone	CERAMIC TILE FNSHER	All	BLD		35.05	35.05	1.5	1.5	2	2	10.35	
Boone	COMMUNICATION TECH	All	BLD		40.25	44.28	1.5	1.5	2	2	13.19	
Boone	ELECTRIC PWR EQMT OP	All	ALL		42.59	57.95	1.5	1.5	2	2	5.75	
Boone	ELECTRIC PWR EQMT OP	ALL	HWY		41.45	56.38	1.5	1.5	2	2	5.5	
Boone	ELECTRIC PWR GRNDMAN	All	ALL		32.86	57.95	1.5	1.5	2	2	5.75	
Boone	ELECTRIC PWR GRNDMAN	ALL	HWY		32	56.38	1.5	1.5	2	2	5.5	
Boone	ELECTRIC PWR LINEMAN	All	ALL		51.06	57.95	1.5	1.5	2	2	5.75	
Boone	ELECTRIC PWR LINEMAN	ALL	HWY		49.67	56.38	1.5	1.5	2	2	5.5	
Boone	ELECTRIC PWR TRK DRV	All	ALL		34.03	57.95	1.5	1.5	2	2	5.75	
Boone	ELECTRIC PWR TRK DRV	ALL	HWY		33.14	56.38	1.5	1.5	2	2	5.5	
Boone	ELECTRICIAN	All	BLD		47	54.05	1.5	1.5	2	2	13.19	
Boone	ELEVATOR CONSTRUCTOR	All	BLD		50.47	56.78	2	2	2	2	15.43	
Boone	GLAZIER	All	BLD		40.03	42.03	1.5	1.5	1.5	1.5	11.9	
Boone	HT/FROST INSULATOR	ALL	BLD		33.83	36.87	1.5	1.5	2	2	9.1	
Boone	IRON WORKER	All	ALL		39.39	45.3	2	2	2	2	12.27	
Boone	LABORER	All	ALL		42.72		1.5	1.5	2	2	13.77	
Boone	LATHER	All	BLD		40	44.4	1.5	1.5	2	2	11.1	
Boone	MACHINIST	All	BLD		48.38	50.88	1.5	1.5	2	2	7.23	
Boone	MARBLE FINISHERS	All	BLD		35.05	35.05	1.5	1.5	2	2	10.35	
Boone	MARBLE MASON	All	BLD		38	40.5	1.5	1.5	2	2	10.35	
Boone	MATERIAL TESTER I	ALL	ALL		31.2	31.2	1.5	1.5	2	2	13.77	
Boone	MATERIALS TESTER II	ALL	ALL		36.2	36.2	1.5	1.5	2	2	13.77	
Boone	MILLWRIGHT	All	BLD		40.27	44.3	1.5	1.5	2	2	10.55	
Boone	OPERATING ENGINEER	All	BLD	1	46.8	50.8	2	2	2	2	19.65	
Boone	OPERATING ENGINEER	All	BLD	2	46.1	50.8	2	2	2	2	19.65	
Boone	OPERATING ENGINEER	All	BLD	3	43.65	50.8	2	2	2	2	19.65	

Boone	OPERATING ENGINEER	All	BLD	4	41.65	50.8	2	2	2	2	19.65
Boone	OPERATING ENGINEER	All	BLD	5	50.55	50.8	2	2	2	2	19.65
Boone	OPERATING ENGINEER	All	BLD	6	49.8	50.8	2	2	2	2	19.65
Boone	OPERATING ENGINEER	All	BLD	7	46.8	50.8	2	2	2	2	19.65
Boone	OPERATING ENGINEER	All	FLT		38	38	1.5	1.5	2	2	18.8
Boone	OPERATING ENGINEER	All	HWY	1	46.65		1.5	1.5	2	2	19.65
Boone	OPERATING ENGINEER	All	HWY	2	45.1		1.5	1.5	2	2	13.75
Boone	OPERATING ENGINEER	All	HWY	3	44.8	50.65	1.5	1.5	2	2	19.65
Boone	OPERATING ENGINEER	All	HWY	4	43.35	50.65	1.5	1.5	2	2	19.65
Boone	OPERATING ENGINEER	All	HWY	5	41.9	50.65	1.5	1.5	2	2	19.65
Boone	OPERATING ENGINEER	All	HWY	6	49.65	50.65	1.5	1.5	2	2	19.65
Boone	OPERATING ENGINEER	All	HWY	7	47.65	50.65	1.5	1.5	2	2	19.65
Boone	PAINTER	All	ALL		39.45	41.45	1.5	1.5	1.5	1.5	11.55
Boone	PAINTER SIGNS	ALL	BLD		33.92	38.09	1.5	1.5	1.5	1.5	2.6
Boone	PILEDRIVER	All	BLD		41	45.51	1.5	1.5	2	2	11.1
Boone	PILEDRIVER	ALL	HWY		43.74	45.49	1.5	1.5	2	2	10.65
Boone	PIPEFITTER	All	BLD		48.67	52.08	1.5	1.5	2	2	8.95
Boone	PLASTERER	All	BLD		34.78	38.26	1.5	1.5	2	2	11.55
Boone	PLUMBER	All	BLD		48.67	52.08	1.5	1.5	2	2	8.95
Boone	ROOFER	All	BLD		43.65	47.65	1.5	1.5	2	2	9.73
Boone	SHEETMETAL WORKER	All	BLD		42.06	45.42	1.5	1.5	2	2	7.81
Boone	SPRINKLER FITTER	All	BLD		42.87	45.62	1.5	1.5	2	2	9.67
Boone	STONE MASON	All	BLD		41.45	45.7	1.5	1.5	2	2	11.05
Boone	TERRAZZO FINISHER	All	BLD		35.05	35.05	1.5	1.5	2	2	10.35
Boone	TERRAZZO MASON	All	BLD		38	40.5	1.5	1.5	2	2	10.35
Boone	TILE LAYER	All	BLD		38	40.5	1.5	1.5	2	2	10.35
Boone	TILE MASON	All	BLD		38	40.5	1.5	1.5	2	2	10.35
Boone	TRUCK DRIVER	ALL	ALL	1	35.02	0	1.5	1.5	2	2	8.6
Boone	TRUCK DRIVER	ALL	ALL	2	35.17	0	1.5	1.5	2	2	8.6
Boone	TRUCK DRIVER	All	ALL	3	37.97		1.5	1.5	2	2	10.4
Boone	TRUCK DRIVER	ALL	ALL	4	35.48	0	1.5	1.5	2	2	8.6
Boone	TUCKPOINTER	All	BLD		41.45	45.7	1.5	1.5	2	2	11.05

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	A.A. ANDERSON, INC	Invoice: 107109 Ref#: 13820(MOWER BELT-FINISHING MOWER)		
AP Trx #: 5646					
		MOWER BELT-FINISHING MOWER	01-52-4304	142.80	
		Vnd: 0002 Invoice: 107109	01-00-2200		142.80
		Expected Check Run: 09/19/2018			
				142.80	142.80
09/19/2018	AP	A.A. ANDERSON, INC	Invoice: 107188 Ref#: 13821(BELT FITTING FOR MOWER)		
AP Trx #: 5647					
		BELT FITTING FOR MOWER	01-52-4304	83.40	
		Vnd: 0002 Invoice: 107188	01-00-2200		83.40
		Expected Check Run: 09/19/2018			
				83.40	83.40
09/19/2018	AP	A.A. ANDERSON, INC	Invoice: 107311 Ref#: 13822(CHAINS FOR SAW, TRIMMER LINE)		
AP Trx #: 5648					
		CHAINS FOR SAW, TRIMMER LINE	01-52-4304	124.55	
		Vnd: 0002 Invoice: 107311	01-00-2200		124.55
		Expected Check Run: 09/19/2018			
				124.55	124.55
09/19/2018	AP	A.A. ANDERSON, INC	Invoice: 6241 Ref#: 13823(STIHL FS111R TRIMMER #513701602)		
AP Trx #: 5649					
		STIHL FS111R TRIMMER #513701602	01-52-4402	304.00	
		Vnd: 0002 Invoice: 6241	01-00-2200		304.00
		Expected Check Run: 09/19/2018			
				304.00	304.00
09/19/2018	AP	AIRGAS USA, LLC	Invoice: 9079744069 Ref#: 13858(TORCH CART AND AIR/OXYGEN)		
AP Trx #: 5650					
		TORCH CART AND AIR/OXYGEN	01-53-4228	193.31	
		Vnd: 0011 Invoice: 9079744069	01-00-2200		193.31
		Expected Check Run: 09/19/2018			
				193.31	193.31
09/19/2018	AP	AMAZON.COM	Invoice: 114-8654999-0340216 Ref#: 13816(DEPUTY CLERK OFFICE CHAIR)		
AP Trx #: 5651					
		DEPUTY CLERK OFFICE CHAIR	01-50-4300	131.10	
		Vnd: 0338 Invoice: 114-8654999-0340216	01-00-2200		131.10
		Expected Check Run: 09/19/2018			
				131.10	131.10

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	AMAZON.COM	Invoice: 114-5123988-8452229 Ref#: 13859(3-JUMBO SCORE GAME SETS FOR PAI		
AP Trx #: 5652					
		3-JUMBO SCORE GAME SETS FOR PARKS	01-52-4405	708.54	
		Vnd: 0338 Invoice: 114-5123988-8452229	01-00-2200		708.54
		Expected Check Run: 09/19/2018			
				708.54	708.54
09/19/2018	AP	AMERICAN LEGAL PUBLISHING CORP.	Invoice: 0123992 Ref#: 13860(2018 S-8 CODE SUPPLEMENT PGS)		
AP Trx #: 5653					
		2018 S-8 CODE SUPPLEMENT PGS	01-50-4218	240.05	
		Vnd: 0019 Invoice: 0123992	01-00-2200		240.05
		Expected Check Run: 09/19/2018			
				240.05	240.05
09/19/2018	AP	AQUATEC, INC.	Invoice: 1005181669 Ref#: 13861(8 WHEELS & CASTERS FOR SAND FILTER PUMP)		
AP Trx #: 5654					
		WHEELS/CASTERS SAND FILTER PUMP TROLLEY	31-75-4302	624.48	
		Vnd: 0293 Invoice: 1005181669	31-00-2200		624.48
		Expected Check Run: 09/19/2018			
				624.48	624.48
09/19/2018	AP	B&F CONSTRUCTION CODE SERVICE, INC.	Invoice: 10381 Ref#: 3808(BUILDING & REVIEW INSPECTIONS, CODE ENFO)		
AP Trx #: 5655					
		BLDG & REVIEW INSP. JULY 2018	01-50-4215	5,752.16	
		CODE ENFORCEMENT INSP. JULY 2018	01-50-4216	1,283.75	
		Vnd: 0356 Invoice: 10381	01-00-2200		7,035.91
		Expected Check Run: 09/19/2018			
				7,035.91	7,035.91
09/19/2018	AP	BLAIN'S FARM & FLEET	Invoice: 2415 Ref#: 3855(SHOP TOWELS & SCRUBBING SANITIZER SHEETS)		
AP Trx #: 5656					
		SHOP TOWELS & SCRUBBING SANITIZER SHEETS	01-53-4301	64.93	
		Vnd: 0361 Invoice: 2415	01-00-2200		64.93
		Expected Check Run: 09/19/2018			
				64.93	64.93
09/19/2018	AP	BLAIN'S FARM & FLEET	Invoice: 4051 Ref#: 13818(TRAILER PLUG ADAPTER)		
AP Trx #: 5657					
		TRAILER PLUG ADAPTER	31-75-4301	14.99	
		Vnd: 0361 Invoice: 4051	31-00-2200		14.99
		Expected Check Run: 09/19/2018			
				14.99	14.99

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	BLAIN'S FARM & FLEET	Invoice: 2778 Ref#: 13824(REPAIR BROKEN FLOATING MIXER/AERATOR KAY)		
AP Trx #: 5658					
		REPAIR BROKEN FLOATING MIXER/AERATOR	31-75-4301	273.61	
		Vnd: 0361 Invoice: 2778	31-00-2200		273.61
		Expected Check Run: 09/19/2018			
				273.61	273.61
09/19/2018	AP	BLAIN'S FARM & FLEET	Invoice: 64 Ref#: 13825(SEAT COVERS, WIPER BLADES, HOLDER FOR SI)		
AP Trx #: 5659					
		SEAT COVERS, WIPER BLADES-SILVERADO	01-53-4302	130.94	
		Vnd: 0361 Invoice: 64	01-00-2200		130.94
		Expected Check Run: 09/19/2018			
				130.94	130.94
09/19/2018	AP	BLAKE OIL COMPANY	Invoice: 388340 Ref#: 13862(DIESEL FUEL 272 GAL. 8/31/2018)		
AP Trx #: 5660					
		DIESEL FUEL 272 GAL. 8/31/2018	01-53-4303	708.91	
		Vnd: 0049 Invoice: 388340	01-00-2200		708.91
		Expected Check Run: 09/19/2018			
				708.91	708.91
09/07/2018	AP	BOONE COUNTY HIGHWAY DEPARTMENT	Invoice: 3886 Ref#: 3834(CRACK FILL MATERIAL)		
AP Trx #: 5661					
		CRACK FILL MATERIAL	01-53-4228	660.00	
		Vnd: 0055 Invoice: 3886	01-00-2200		660.00
		Expected Check Run: 09/07/2018			
				660.00	660.00
09/19/2018	AP	BOONE COUNTY TREASURER	Invoice: 2018-102 Ref#: 3809(ADDRESS MAPS FOR TREE INVENTORY)		
AP Trx #: 5662					
		ADDRESS MAPS FOR TREE INVENTORY	01-50-4209	40.00	
		Vnd: 0054 Invoice: 2018-102	01-00-2200		40.00
		Expected Check Run: 09/19/2018			
				40.00	40.00
09/19/2018	AP	CINTAS LOC#19M	Invoice: 19M119435 Ref#: 13817(SOAP, SANI-CLIPS, UNIFORM/JEAN CLEANING)		
AP Trx #: 5663					
		SOAP & SANI-CLIPS @VH WK#5 8/2018	01-50-4301	10.50	
		SOAP @ LIONS PARK WK#5 8/2018	01-52-4304	4.60	
		UNIFORM/JEAN CLEANING WK#5 8/2018	01-53-4107	21.08	
		Vnd: 0098 Invoice: 19M119435	01-00-2200		36.18
		Expected Check Run: 09/19/2018			
				36.18	36.18

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	CINTAS LOC#19M	Invoice: 19M115467 Ref#: 13826(SOAP, SANI-CLIPS, UNIFORM/JEAN CLEANING)		
AP Trx #: 5664					
		SOAP & SANI-CLIPS@VH WK#2 8/2018	01-50-4301	12.20	
		SOAP @LIONS PARK WK#2 8/2018	01-52-4304	4.60	
		UNIFORM/JEAN CLEANING WK#2 8/2018	01-53-4107	21.08	
		Vnd: 0098 Invoice: 19M115467	01-00-2200		37.88
		Expected Check Run: 09/19/2018			
				37.88	37.88
09/19/2018	AP	CINTAS LOC#19M	Invoice: 19M116793 Ref#: 13827(SOAP, SANI-CLIPS, UNIFORM/JEAN CLEANING)		
AP Trx #: 5665					
		SOAP & SANI-CLIPS @VH WK#3 8/2018	01-50-4301	12.20	
		SOAP @ LIONS PARK WK#3 8/2018	01-52-4304	4.60	
		UNIFORM/JEAN CLEANING WK#3 8/2018	01-53-4107	21.08	
		Vnd: 0098 Invoice: 19M116793	01-00-2200		37.88
		Expected Check Run: 09/19/2018			
				37.88	37.88
09/19/2018	AP	CINTAS LOC#19M	Invoice: 19M118102 Ref#: 13828(SOAP, SANI-CLIPS, UNIFORM/JEAN CLEANING)		
AP Trx #: 5666					
		SOAP & SANI-CLIPS @VH WK#4 8/2018	01-50-4301	12.20	
		SOAP @ LIONS PARK WK#4 8/2018	01-52-4304	4.60	
		UNIFORM/JEAN CLEANING WK#4 8/2018	01-53-4107	21.08	
		Vnd: 0098 Invoice: 19M118102	01-00-2200		37.88
		Expected Check Run: 09/19/2018			
				37.88	37.88
09/19/2018	AP	CITY OF BELVIDERE	Invoice: 08-2018 Ref#: 13829(PLANNING SERVICES 8/2018)		
AP Trx #: 5667					
		PLANNING SERVICES 8/2018	01-50-4237	420.00	
		Vnd: 0079 Invoice: 08-2018	01-00-2200		420.00
		Expected Check Run: 09/19/2018			
				420.00	420.00
09/07/2018	AP	COMED	Invoice: 1233092031AUG2018 Ref#: 3803(COMMUNITY & DUSK TO DAWN STREET LI		
AP Trx #: 5668					
		COMMUNITY STREET LIGHTING 6/19-7/19/18	01-53-4230	3,735.81	
		DUST 2 DAWN STREET LIGHTING 6/19-7/19/18	01-53-4230	69.27	
		Vnd: 0278 Invoice: 1233092031AUG2018	01-00-2200		3,805.08
		Expected Check Run: 09/07/2018			
				3,805.08	3,805.08

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	COMED	Invoice: 0099144153AUG2018 Ref#: 3835(502 WACO WAY L/S 7/3-8/2/18)		
AP Trx #: 5669					
		502 WACO WAY L/S 7/3-8/2/18	31-75-4204	54.83	
		Vnd: 0278 Invoice: 0099144153AUG2018	31-00-2200		54.83
		Expected Check Run: 09/07/2018			
				54.83	54.83
09/07/2018	AP	COMED	Invoice: 0507019070AUG2018 Ref#: 3836(RT 173 W/T & W#3 7/3-8/2/18)		
AP Trx #: 5670					
		RT 173 W/T & W#3 7/3-8/2/18	31-70-4204	661.70	
		Vnd: 0278 Invoice: 0507019070AUG2018	31-00-2200		661.70
		Expected Check Run: 09/07/2018			
				661.70	661.70
09/07/2018	AP	COMED	Invoice: 0699087057AUG2018 Ref#: 3837(12305 RT 76 L/S 7/3-8/2/18)		
AP Trx #: 5671					
		12305 RT 76 L/S 7/3-8/2/18	31-75-4204	37.36	
		Vnd: 0278 Invoice: 0699087057AUG2018	31-00-2200		37.36
		Expected Check Run: 09/07/2018			
				37.36	37.36
09/07/2018	AP	COMED	Invoice: 0798466001AUG2018 Ref#: 3838(105 BULLARD ST. L/S 7/3-8/2/18)		
AP Trx #: 5672					
		105 BULLARD ST. L/S 7/3-8/2/18	31-75-4204	107.04	
		Vnd: 0278 Invoice: 0798466001AUG2018	31-00-2200		107.04
		Expected Check Run: 09/07/2018			
				107.04	107.04
09/07/2018	AP	COMED	Invoice: 1419002002AUG2018 Ref#: 3839(228 BOEING TRL W/T 7/3-8/2/18)		
AP Trx #: 5673					
		228 BOEING TRL W/T 7/3-8/2/18	31-70-4204	57.38	
		Vnd: 0278 Invoice: 1419002002AUG2018	31-00-2200		57.38
		Expected Check Run: 09/07/2018			
				57.38	57.38
09/07/2018	AP	COMED	Invoice: 1659118047AUG2018 Ref#: 3840(100 S STATE ST. W#2 7/3-8/2/18)		
AP Trx #: 5674					
		100 S STATE ST. W#2 7/3-8/2/18	31-70-4204	67.29	
		Vnd: 0278 Invoice: 1659118047AUG2018	31-00-2200		67.29
		Expected Check Run: 09/07/2018			
				67.29	67.29

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	COMED	Invoice: 1923071033AUG2018 Ref#: 3841(610 S STATE ST. NWWTP 7/3-8/2/18)		
AP Trx #: 5675					
		610 S STATE ST. NWWTP 7/3-8/2/18	31-75-4204	3,099.93	
		Vnd: 0278 Invoice: 1923071033AUG2018	31-00-2200		3,099.93
		Expected Check Run: 09/07/2018			
				3,099.93	3,099.93
09/07/2018	AP	COMED	Invoice: 2151017026AUG2018 Ref#: 3842(13505 HARVEST WAY L/S 7/3-8/2/18)		
AP Trx #: 5676					
		13505 HARVEST WAY L/S 7/3-8/2/18	31-75-4204	94.96	
		Vnd: 0278 Invoice: 2151017026AUG2018	31-00-2200		94.96
		Expected Check Run: 09/07/2018			
				94.96	94.96
09/07/2018	AP	COMED	Invoice: 3291029012AUG2018 Ref#: 3843(12211 RT 76 SWWTP 7/3/18-8/2/18)		
AP Trx #: 5677					
		12211 RT 76 SWWTP 7/3/18-8/2/18	31-75-4204	6,701.44	
		Vnd: 0278 Invoice: 3291029012AUG2018	31-00-2200		6,701.44
		Expected Check Run: 09/07/2018			
				6,701.44	6,701.44
09/07/2018	AP	COMED	Invoice: 3399123028AUG2018 Ref#: 3844(1000 WACO WAY L/S 7/3-8/2/18)		
AP Trx #: 5678					
		1000 WACO WAY L/S 7/3-8/2/18	31-75-4204	335.91	
		Vnd: 0278 Invoice: 3399123028AUG2018	31-00-2200		335.91
		Expected Check Run: 09/07/2018			
				335.91	335.91
09/07/2018	AP	COMED	Invoice: 4659084049AUG2018 Ref#: 3845(203 BEAVER ST. L/S 7/3-8/2/18)		
AP Trx #: 5679					
		203 BEAVER ST. L/S 7/3-8/2/18	31-75-4204	67.75	
		Vnd: 0278 Invoice: 4659084049AUG2018	31-00-2200		67.75
		Expected Check Run: 09/07/2018			
				67.75	67.75
09/07/2018	AP	COMED	Invoice: 5379007025AUG2018 Ref#: 3846(4870 WOODSTOCK RD W#5&6 7/3-8/2/18		
AP Trx #: 5680					
		4870 WOODSTOCK RD W#5&6 7/3-8/2/18	31-70-4204	1,105.64	
		Vnd: 0278 Invoice: 5379007025AUG2018	31-00-2200		1,105.64
		Expected Check Run: 09/07/2018			
				1,105.64	1,105.64

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	COMED	Invoice: 5691014002AUG2018 Ref#: 3847(4420 MENGE LN W#4 7/3-8/2/18)		
AP Trx #: 5681					
		4420 MENGE LN W#4 7/3-8/2/18	31-70-4204	580.97	
		Vnd: 0278 Invoice: 5691014002AUG2018	31-00-2200		580.97
		Expected Check Run: 09/07/2018			
				580.97	580.97
09/07/2018	AP	COMED	Invoice: 0027089050AUG2018 Ref#: 13800(291 PRAIRIE KNOLL L/S 7/24-8/22/1		
AP Trx #: 5682					
		291 PRAIRIE KNOLL L/S 7/24-8/22/18	31-75-4204	198.65	
		Vnd: 0278 Invoice: 0027089050AUG2018	31-00-2200		198.65
		Expected Check Run: 09/07/2018			
				198.65	198.65
09/07/2018	AP	COMED	Invoice: 0582051009AUG2018 Ref#: 13801(4194 DAWSON LK L/S 7/24-8/22/18)		
AP Trx #: 5683					
		4194 DAWSON LK L/S 7/24-8/22/18	31-75-4204	71.69	
		Vnd: 0278 Invoice: 0582051009AUG2018	31-00-2200		71.69
		Expected Check Run: 09/07/2018			
				71.69	71.69
09/07/2018	AP	COMED	Invoice: 2143026020AUG2018 Ref#: 13802(5500 WHITING RD L/S 7/26-8/24/18)		
AP Trx #: 5684					
		5500 WHITING RD L/S 7/26-8/24/18	31-75-4204	75.69	
		Vnd: 0278 Invoice: 2143026020AUG2018	31-00-2200		75.69
		Expected Check Run: 09/07/2018			
				75.69	75.69
09/07/2018	AP	COMED	Invoice: 5057089018AUG2018 Ref#: 13855(PUBLIC WORKS SHOP 10/24/17-7/26/1		
AP Trx #: 5685					
		PUBLIC WORKS SHOP 10/24/17-7/26/18	01-50-4204	338.36	
		Vnd: 0278 Invoice: 5057089018AUG2018	01-00-2200		338.36
		Expected Check Run: 09/07/2018			
				338.36	338.36
09/19/2018	AP	CONSERV FS INC	Invoice: 33011433 Ref#: 3810(ROUND UP HERBICIDE QTY2)		
AP Trx #: 5686					
		ROUND UP HERBICIDE QTY2	01-52-4225	139.98	
		Vnd: 0073 Invoice: 33011433	01-00-2200		139.98
		Expected Check Run: 09/19/2018			
				139.98	139.98

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	CONSERV FS INC	Invoice: 33011408 Ref#: 13830(HERBICIDE SAHARA DG 40#)		
AP Trx #: 5687					
		HERBICIDE SAHARA DG 40#	01-52-4304	780.80	
		Vnd: 0073 Invoice: 33011408	01-00-2200		780.80
		Expected Check Run: 09/19/2018			
				780.80	780.80
09/19/2018	AP	CONTRY HOMES OF ILLINOIS	Invoice: PERMIT#13110 9272010 Ref#: 13847(REFUND WATER & SEWER CONNECTI(		
AP Trx #: 5688					
		REFUND WATER CONNECTION 413 OLD ORCHARD	31-70-4500	1,000.00	
		REFUND SEWER CONNECTION 413 OLD ORCHARD	31-75-4500	5,000.00	
		Vnd: MISC Invoice: PERMIT#13110 9272010	31-00-2200		6,000.00
		Expected Check Run: 09/19/2018			
				6,000.00	6,000.00
09/19/2018	AP	CORE & MAIN LP	Invoice: J341889 Ref#: 3811(SENSUS 3096+TOUCH READER)		
AP Trx #: 5689					
		SENSUS 3096+TOUCH READER	31-70-4302	491.00	
		Vnd: 0347 Invoice: J341889	31-00-2200		491.00
		Expected Check Run: 09/19/2018			
				491.00	491.00
09/19/2018	AP	CORE & MAIN LP	Invoice: J341747 Ref#: 3812(H10306 5' CURB BOX QTY 2)		
AP Trx #: 5690					
		H10306 5' CURB BOX QTY 2	31-70-4302	78.72	
		Vnd: 0347 Invoice: J341747	31-00-2200		78.72
		Expected Check Run: 09/19/2018			
				78.72	78.72
09/19/2018	AP	CORE & MAIN LP	Invoice: J419840 Ref#: 13863(SEWER REPAIR SUPPLIES: BULLARD-RAY ST.)		
AP Trx #: 5691					
		SEWER REPAIR SUPPLIES: BULLARD-RAY ST.	31-75-4302	231.11	
		Vnd: 0347 Invoice: J419840	31-00-2200		231.11
		Expected Check Run: 09/19/2018			
				231.11	231.11
09/19/2018	AP	CORE & MAIN LP	Invoice: J419863 Ref#: 13864(3/4" IPERL METERS QTY8)		
AP Trx #: 5692					
		3/4" IPERL METERS QTY8	31-70-4306	920.00	
		Vnd: 0347 Invoice: J419863	31-00-2200		920.00
		Expected Check Run: 09/19/2018			
				920.00	920.00

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	DYKSTRA, DIANA	Invoice: 08202018 Ref#: 3802(MILEAGE FOR JULY & AUGUST 2018)		
AP Trx #: 5693					
		MILEAGE FOR JULY & AUGUST 2018	01-50-4205	83.16	
		Vnd: 0090 Invoice: 08202018	01-00-2200		83.16
		Expected Check Run: 09/07/2018			
				83.16	83.16
09/19/2018	AP	ED WINTERS TRUST	Invoice: LOT 3,15,36 BURLEDWD Ref#: 13848(REFUND BURLED WOODS WATER CONN		
AP Trx #: 5694					
		REFUND BURLED WOODS H20 CONN. LOT#3	31-70-4500	1,500.00	
		REFUND BURLED WOODS H20 CONN. LOT#15	31-70-4500	1,500.00	
		REFUND BURLED WOODS H20 CONN. LOT#36	31-70-4500	1,500.00	
		Vnd: MISC Invoice: LOT 3,15,36 BURLEDWD	31-00-2200		4,500.00
		Expected Check Run: 09/19/2018			
				4,500.00	4,500.00
09/19/2018	AP	ENTRE COMPUTER SOLUTIONS	Invoice: 00116646 Ref#: 3813(IT SERVICES AUG.2018)		
AP Trx #: 5695					
		IT SERVICES AUG.2018	01-50-4223	296.00	
		Vnd: 0440 Invoice: 00116646	01-00-2200		296.00
		Expected Check Run: 09/19/2018			
				296.00	296.00
09/19/2018	AP	ENTRE COMPUTER SOLUTIONS	Invoice: 00116678 Ref#: 13831(SERVER 2DRIVE 8T,SEAGATE 2TB)		
AP Trx #: 5696					
		TERASTATION 1200 2DRIVE SERVER	01-50-4214	324.86	
		SEAGATE 2TB HARD DRIVE BUFFER	01-50-4214	156.11	
		Vnd: 0440 Invoice: 00116678	01-00-2200		480.97
		Expected Check Run: 09/19/2018			
				480.97	480.97
09/19/2018	AP	ENTRE COMPUTER SOLUTIONS	Invoice: 0116801 Ref#: 13832(TECH. SUPPORT X2-8/27/18 & 8/29/18)		
AP Trx #: 5697					
		IT SERVICES TECH SUPPORT X2 8/27&8/29/18	01-50-4223	750.00	
		Vnd: 0440 Invoice: 0116801	01-00-2200		750.00
		Expected Check Run: 09/19/2018			
				750.00	750.00
09/19/2018	AP	ENTRE COMPUTER SOLUTIONS	Invoice: 00116848 Ref#: 13865(IT SERVICES 8/28/18 CHRIS OWENS INCEDENT)		
AP Trx #: 5698					
		IT SERVICES 8/28/18 INCEDENT#245527	01-50-4223	218.75	
		Vnd: 0440 Invoice: 00116848	01-00-2200		218.75
		Expected Check Run: 09/19/2018			
				218.75	75

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	ENTRE COMPUTER SOLUTIONS	Invoice: 00116880 Ref#: 13866(IT SERVICES 8/30/18 AARON MCDONALD INCED)		
AP Trx #: 5699					
		IT SERVICES 8/30/18 INCENDENT#245196	01-50-4223	531.25	
		Vnd: 0440 Invoice: 00116880	01-00-2200		531.25
		Expected Check Run: 09/19/2018			
				531.25	531.25
09/07/2018	AP	FOX VALLEY INTERNET, INC.	Invoice: 2295278 Ref#: 13813(NWWTP & SWWTP INTERNET 7/25-9/24/18 2MTH)		
AP Trx #: 5700					
		NWWTP & SWWTP INTERNET 7/25/18-8/24/18	31-50-4202	55.31	
		NWWTP & SWWTP INTERNET 8/25/18-9/24/18	31-50-4202	55.31	
		Vnd: 0097 Invoice: 2295278	31-00-2200		110.62
		Expected Check Run: 09/07/2018			
				110.62	110.62
09/19/2018	AP	FRINK'S SEWER & DRAIN INC.	Invoice: 87191 Ref#: 13867(JET CLEANING SEWER MAIN 200'@BULLARD ST.)		
AP Trx #: 5701					
		JET CLEANING SEWER MAIN 200'@BULLARD ST.	31-75-4301	570.50	
		Vnd: 0346 Invoice: 87191	31-00-2200		570.50
		Expected Check Run: 09/19/2018			
				570.50	570.50
09/07/2018	AP	FRONTIER	Invoice: 8157659391AUG2018 Ref#: 13803(DAWSON LK L/S 7/20/18-8/19/18)		
AP Trx #: 5702					
		DAWSON LK L/S 7/20/18-8/19/18	31-50-4202	42.86	
		Vnd: 0096 Invoice: 8157659391AUG2018	31-00-2200		42.86
		Expected Check Run: 09/07/2018			
				42.86	42.86
09/07/2018	AP	FRONTIER	Invoice: 8157659169AUG2018 Ref#: 13804(COUNTRYSIDE WLL#4 7/20/18-8/19/18		
AP Trx #: 5703					
		COUNTRYSIDE WLL#4 7/20/18-8/19/18	31-50-4202	44.94	
		Vnd: 0096 Invoice: 8157659169AUG2018	31-00-2200		44.94
		Expected Check Run: 09/07/2018			
				44.94	44.94
09/07/2018	AP	FRONTIER	Invoice: 8157652456AUG2018 Ref#: 13805(NWWTP MAIN & FAX LINE 7/20/18-8/2		
AP Trx #: 5704					
		NWWTP MAIN & FAX LINE 7/20/18-8/20/18	31-50-4202	103.47	
		Vnd: 0096 Invoice: 8157652456AUG2018	31-00-2200		103.47
		Expected Check Run: 09/07/2018			
				103.47	103.47

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	FRONTIER	Invoice: 81567651914AUG2018 Ref#: 13806(WHITING RD L/S 7/20/18-/19/18)		
AP Trx #: 5705					
		WHITING RD L/S 7/20/18-/19/18	31-50-4202	59.64	
		Vnd: 0096 Invoice: 81567651914AUG2018	31-00-2200		59.64
		Expected Check Run: 09/07/2018			
				59.64	59.64
09/07/2018	AP	FRONTIER	Invoice: 8155477209AUG2018 Ref#: 13807(12211 RT 76 SWWTP 7/20/18-8/19/18		
AP Trx #: 5706					
		12211 RT 76 SWWTP 7/20/18-8/19/18	31-50-4202	54.55	
		Vnd: 0096 Invoice: 8155477209AUG2018	31-00-2200		54.55
		Expected Check Run: 09/07/2018			
				54.55	54.55
09/07/2018	AP	FRONTIER	Invoice: 8155440520AUG2018 Ref#: 13808(PRAIRIE KNOLL L/S 7/20/18-8/19/18		
AP Trx #: 5707					
		PRAIRIE KNOLL L/S 7/20/18-8/19/18	31-50-4202	45.09	
		Vnd: 0096 Invoice: 8155440520AUG2018	31-00-2200		45.09
		Expected Check Run: 09/07/2018			
				45.09	45.09
09/07/2018	AP	FRONTIER	Invoice: 2170497024AUG2018 Ref#: 13809(SPECIAL ACCESS LINES W#2 7/20/18-		
AP Trx #: 5708					
		SPECIAL ACCESS LINES W#2 7/20/18-8/19/18	31-50-4202	81.86	
		Vnd: 0096 Invoice: 2170497024AUG2018	31-00-2200		81.86
		Expected Check Run: 09/07/2018			
				81.86	81.86
09/07/2018	AP	FRONTIER	Invoice: 2241590281AUG2018 Ref#: 13810(3 L/S, W#3, 5&6 DIALER LINES 7/2(		
AP Trx #: 5709					
		3 L/S, W#3,5&6 DIALER LINES 7/20-8/19/18	31-50-4202	322.50	
		Vnd: 0096 Invoice: 2241590281AUG2018	31-00-2200		322.50
		Expected Check Run: 09/07/2018			
				322.50	322.50
09/07/2018	AP	FTD	Invoice: FII977265 Ref#: 13853(FLOWER BOUQUET FOR ION STEAR NEW BABY)		
AP Trx #: 5710					
		FLOWER BOUQUET FOR ION STEAR NEW BABY	31-75-4300	63.70	
		Vnd: MISC Invoice: FII977265	31-00-2200		63.70
		Expected Check Run: 09/07/2018			
				63.70	63.70

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	G5 ENVIRONMENTAL LTD	Invoice: 1307 Ref#: 13833(STREET SWEEPING 7/16 - 7/19/18)		
AP Trx #: 5711					
		STREET SWEEPING 7/16 - 7/19/18	01-53-4228	1,687.50	
		Vnd: 0381 Invoice: 1307	01-00-2200		1,687.50
		Expected Check Run: 09/19/2018			
				1,687.50	1,687.50
09/19/2018	AP	GOVOFFICE, LLC	Invoice: 43003 Ref#: 3869(INSTALLMENT GOOGLE TRANSLATE)		
AP Trx #: 5712					
		INSTALLMENT GOOGLE TRANSLATE	01-50-4203	125.00	
		Vnd: 0104 Invoice: 43003	01-00-2200		125.00
		Expected Check Run: 09/19/2018			
				125.00	125.00
09/19/2018	AP	GRAINGER	Invoice: 98899954559 Ref#: 13868(KEY TAG ASS. 50 PK)		
AP Trx #: 5713					
		KEY TAG ASS. 50 PK	31-70-4302	16.90	
		Vnd: 0106 Invoice: 98899954559	31-00-2200		16.90
		Expected Check Run: 09/19/2018			
				16.90	16.90
09/19/2018	AP	HAWKINS, INC.	Invoice: 4341808 Ref#: 3856(ALUMINUM SULFATE LIQUID BULK)		
AP Trx #: 5714					
		ALUMINUM SULFATE LIQUID BULK	31-75-4305	2,737.30	
		Vnd: 0109 Invoice: 4341808	31-00-2200		2,737.30
		Expected Check Run: 09/19/2018			
				2,737.30	2,737.30
09/19/2018	AP	HOME DEPOT CREDIT SERVICES	Invoice: 1956-00010-66869 Ref#: 13869(TOOLS: SCREWDRIVER SET, POUCH, PL		
AP Trx #: 5715					
		TOOLS: SCREWDRIVER SET, POUCH, PLIERS	01-53-4301	84.82	
		Vnd: 0364 Invoice: 1956-00010-66869	01-00-2200		84.82
		Expected Check Run: 09/19/2018			
				84.82	84.82
09/19/2018	AP	HOME DEPOT CREDIT SERVICES	Invoice: 1956-00056-65294 Ref#: 13870(NITRILE GLOVES, SAND PAPER, REMOTE		
AP Trx #: 5716					
		NITRILE GLOVES, SAND PAPER, REMOTE	01-53-4302	241.93	
		Vnd: 0364 Invoice: 1956-00056-65294	01-00-2200		241.93
		Expected Check Run: 09/19/2018			
				241.93	241.93

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	ICMA	Invoice: BR1PF9BAF432 Ref#: 13854(VIRTUAL ICMA CONFERENCE 8/22/18)		
AP Trx #: 5717					
		VIRTUAL ICMA CONFERENCE 8/22/18	01-50-4207	299.00	
		Vnd: 0118 Invoice: BR1PF9BAF432	01-00-2200		299.00
		Expected Check Run: 09/07/2018			
				299.00	299.00
09/07/2018	AP	ILLINOISTOLLWAY.COM	Invoice: 8/3/18 Ref#: 13852(TRAINING-CLERKS MEETING TOLLS)		
AP Trx #: 5718					
		TRAINING-CLERKS MEETING TOLLS	01-50-4205	17.10	
		Vnd: MISC Invoice: 8/3/18	01-00-2200		17.10
		Expected Check Run: 09/07/2018			
				17.10	17.10
09/19/2018	AP	JACK WOLF BELVIDERE	Invoice: 76255 Ref#: 13882(TOW MIRROR PKG FOR SILVERADO)		
AP Trx #: 5719					
		TOW MIRROR PKG FOR SILVERADO	01-53-4226	391.00	
		Vnd: 0322 Invoice: 76255	01-00-2200		391.00
		Expected Check Run: 09/19/2018			
				391.00	391.00
09/19/2018	AP	LAUTERBACH & AMEN, LLP	Invoice: 30297 Ref#: 13835(CONTRACT FOR AUDIT SERVICES FY18)		
AP Trx #: 5720					
		CONTRACT FOR AUDIT SERVICES FY18	01-50-4211	14,500.00	
		Vnd: 0144 Invoice: 30297	01-00-2200		14,500.00
		Expected Check Run: 09/19/2018			
				14,500.00	14,500.00
09/19/2018	AP	LINCOLN RENT-ALL & LAWN EQUIP SALES	Invoice: 278640 Ref#: 13836(STIHL BACK BLOWER PURCHASE, 2CYCLE OIL)		
AP Trx #: 5721					
		STIHL BACK BLOWER PURCHASE, 2CYCLE OIL	01-52-4402	481.07	
		Vnd: 0151 Invoice: 278640	01-00-2200		481.07
		Expected Check Run: 09/19/2018			
				481.07	481.07
09/19/2018	AP	MANLEY'S BELVIDERE	Invoice: 6070408 Ref#: 13883(DIAGNOSTIC CHECK ON FOR RANGER)		
AP Trx #: 5722					
		DIAGNOSTIC CHECK ON FOR RANGER	01-53-4226	105.00	
		Vnd: 0404 Invoice: 6070408	01-00-2200		105.00
		Expected Check Run: 09/19/2018			
				105.00	105.00

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	MCMAHON ASSOCIATES, INC.	Invoice: 0701180 Ref#: 3814(MFT ENGINEERING SERVICES JULY 2018)		
AP Trx #: 5723					
		MFT ENGINEERING SERVICES JULY 2018	20-00-4232	2,986.30	
		Vnd: 0159 Invoice: 0701180	20-00-2200		2,986.30
		Expected Check Run: 09/19/2018			
				2,986.30	2,986.30
09/19/2018	AP	MCMAHON ASSOCIATES, INC.	Invoice: 0701183 Ref#: 3815(ENGINEERING AS NEEDED JULY 2018)		
AP Trx #: 5724					
		ENGINEERING AS NEEDED JULY 2018	01-50-4212	5,961.61	
		Vnd: 0159 Invoice: 0701183	01-00-2200		5,961.61
		Expected Check Run: 09/19/2018			
				5,961.61	5,961.61
09/07/2018	AP	MEDIACOM	Invoice: 8384912250090060AU18 Ref#: 13811(VILLAGE HALL PHONE, INTERNET,		
AP Trx #: 5725					
		VH PHONE,INTERNET,EMAIL 8/30-9/29/18	01-50-4202	550.93	
		Vnd: 0163 Invoice: 8384912250090060AU18	01-00-2200		550.93
		Expected Check Run: 09/07/2018			
				550.93	550.93
09/19/2018	AP	MENARDS	Invoice: 0165 Ref#: 3816(WASP KILLER, 2PKS-BATTERIES, 2-HEX WRENC)		
AP Trx #: 5726					
		WASP KILLER, SHOP TOWELS	01-53-4301	10.86	
		2PKS BATTERIES, 2-HEX WRENCHES	01-53-4301	34.96	
		Vnd: 0165 Invoice: 0165	01-00-2200		45.82
		Expected Check Run: 09/19/2018			
				45.82	45.82
09/19/2018	AP	MENARDS	Invoice: 94047 Ref#: 3817(DRIVE BIT ASST, 14PC HEX BOLT, 6PC HEX S)		
AP Trx #: 5727					
		DRIVEBIT ASST,14PC HEX BOLT, 6PC HEX SET	01-53-4301	34.46	
		Vnd: 0165 Invoice: 94047	01-00-2200		34.46
		Expected Check Run: 09/19/2018			
				34.46	34.46
09/19/2018	AP	MENARDS	Invoice: 93588 Ref#: 3857(RAFTER HANGERS,GAUGE, DRILL HEX@NWWTP)		
AP Trx #: 5728					
		RAFTER HANGERS,GAUGE, DRILL HEX@NWWTP	31-75-4301	24.02	
		Vnd: 0165 Invoice: 93588	31-00-2200		24.02
		Expected Check Run: 09/19/2018			
				24.02	24.02

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	MENARDS Invoice: 93665 Ref#: 3858(HYDRAULIC CEMENT X6,SADDLE STRAP FOR HVA)			
AP Trx #: 5729					
		HYDRAULIC CEMENT X6,SADDLE STRAP- HVAC	01-53-4301	92.49	
		Vnd: 0165 Invoice: 93665	01-00-2200		92.49
		Expected Check Run: 09/19/2018			
				92.49	92.49
09/19/2018	AP	MENARDS Invoice: 94510 Ref#: 13837(FUEL TANK ADDITIVES)			
AP Trx #: 5730					
		FUEL TANK ADDITIVES	01-53-4301	112.76	
		Vnd: 0165 Invoice: 94510	01-00-2200		112.76
		Expected Check Run: 09/19/2018			
				112.76	112.76
09/19/2018	AP	MENARDS Invoice: 94681 Ref#: 13838(MATERIAL INLET REPAIR RETENTION POND @BU)			
AP Trx #: 5731					
		MAT. INLET REPAIR RETENTION POND@BWOODS	01-53-4301	13.98	
		Vnd: 0165 Invoice: 94681	01-00-2200		13.98
		Expected Check Run: 09/19/2018			
				13.98	13.98
09/19/2018	AP	MENARDS Invoice: 94795 Ref#: 13839(SPINNER HANDLE FOR METERS)			
AP Trx #: 5732					
		SPINNER HANDLE FOR METERS	31-70-4301	6.99	
		Vnd: 0165 Invoice: 94795	31-00-2200		6.99
		Expected Check Run: 09/19/2018			
				6.99	6.99
09/19/2018	AP	MENARDS Invoice: 95176 Ref#: 13884(BUG & FLY KILLER @ WWTP)			
AP Trx #: 5733					
		BUG & FLY KILLER @ WWTP	31-75-4301	27.96	
		Vnd: 0165 Invoice: 95176	31-00-2200		27.96
		Expected Check Run: 09/19/2018			
				27.96	27.96
09/19/2018	AP	MICHAEL CASSIDY Invoice: 2017-195 102017 Ref#: 13851(REFUND SEWER CONNECTION LOT#15 BURI			
AP Trx #: 5734					
		REFUND SEWER CONN. LOT#15 BURLED WOODS	31-75-4500	4,200.00	
		Vnd: MISC Invoice: 2017-195 102017	31-00-2200		4,200.00
		Expected Check Run: 09/19/2018			
				4,200.00	4,200.00

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	MR. GOODWATER	Invoice: 09012018 Ref#: 13856(DRINKING WATER @ VILLAGE HALL, PW SHOP,)		
AP Trx #: 5735					
		VH DRINKING WATER 8/2018	01-50-4302	31.76	
		PW SHOP DRINKING WATER 8/2018	01-53-4302	23.82	
		WWTP COOLER RENTAL/DRINKING WATER 8/2018	31-75-4302	8.00	
		Vnd: 0329 Invoice: 09012018	01-00-2200		55.58
		Vnd: 0329 Invoice: 09012018	31-00-2200		8.00
		Expected Check Run: 09/07/2018			
				63.58	63.58
09/19/2018	AP	MUNICODE MUNICIPAL CODE CORPORTION	Invoice: 00315486 Ref#: 13840(AGENDA MANAGEMENT SUBSCRIPTION 8/1/18-7/)		
AP Trx #: 5736					
		AGENDA MANAGEMENT SUB. 8/1/18-7/31/19	01-50-4214	3,400.00	
		Vnd: 0442 Invoice: 00315486	01-00-2200		3,400.00
		Expected Check Run: 09/19/2018			
				3,400.00	3,400.00
09/19/2018	AP	MWB DEVELOPMENT TRUST 11970	Invoice: 2018-43 6052018 Ref#: 13849(REFUND SEWER CONNECTION LOT#36 BURI		
AP Trx #: 5737					
		REFUND SEWER CONN. LOT#36 BURLED WOODS	31-75-4500	4,200.00	
		Vnd: MISC Invoice: 2018-43 6052018	31-00-2200		4,200.00
		Expected Check Run: 09/19/2018			
				4,200.00	4,200.00
09/19/2018	AP	MWB DEVELOPMENT TRUST 11970	Invoice: PL-184-16 121416 Ref#: 13850(REFUND WATER & SEWER CONNECTION LC		
AP Trx #: 5738					
		REFUND WATER CONN.LOT3-BURLED WOODS	31-70-4500	3,500.00	
		REFUND SEWER CONN.LOT3-BURLED WOODS	31-75-4500	5,000.00	
		Vnd: MISC Invoice: PL-184-16 121416	31-00-2200		8,500.00
		Expected Check Run: 09/19/2018			
				8,500.00	8,500.00
09/19/2018	AP	NAPA AUTO PARTS	Invoice: 260944 Ref#: 13841(OIL,AIR,FUEL FILTERS, OIL, FLOW SENSOR,)		
AP Trx #: 5739					
		OIL,AIR,FUEL FILTERS, OIL, FLOW SENSOR	01-53-4301	145.34	
		Vnd: 0053 Invoice: 260944	01-00-2200		145.34
		Expected Check Run: 09/19/2018			
				145.34	145.34
09/19/2018	AP	NAPA AUTO PARTS	Invoice: 260916 Ref#: 13885(BATTERY & MOTOR TUNE UP SILVERADO)		
AP Trx #: 5740					
		BATTERY & MOTOR TUNE UP SILVERADO	01-53-4226	332.04	
		Vnd: 0053 Invoice: 260916	01-00-2200		332.04
		Expected Check Run: 09/19/2018			
				332.04	04

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	NICOR GAS	Invoice: 07465530330AUG2018 Ref#: 3804(4870 WOODSTOCK RD W#5&6 7/18-8/17		
AP Trx #: 5741					
		4870 WOODSTOCK RD W#5&6 7/18-8/17/18	31-70-4204	28.50	
		Vnd: 0186 Invoice: 07465530330AUG2018	31-00-2200		28.50
		Expected Check Run: 09/07/2018			
				28.50	28.50
09/07/2018	AP	NICOR GAS	Invoice: 24868703307AUG2018 Ref#: 3805(1001 WACO WAY C/L/S 7/18-8/16/18)		
AP Trx #: 5742					
		1001 WACO WAY C/L/S 7/18-8/16/18	31-75-4204	32.82	
		Vnd: 0186 Invoice: 24868703307AUG2018	31-00-2200		32.82
		Expected Check Run: 09/07/2018			
				32.82	32.82
09/07/2018	AP	NICOR GAS	Invoice: 77254215526AUG2018 Ref#: 3806(287 PRAIRIE KNOLL L/S 7/18-8/17/1		
AP Trx #: 5743					
		287 PRAIRIE KNOLL L/S 7/18-8/17/18	31-75-4204	30.98	
		Vnd: 0186 Invoice: 77254215526AUG2018	31-00-2200		30.98
		Expected Check Run: 09/07/2018			
				30.98	30.98
09/07/2018	AP	NICOR GAS	Invoice: 94988910009AUG2018 Ref#: 3807(211 W GROVE RT 173 7/16-8/14/18)		
AP Trx #: 5744					
		211 W GROVE RT 173 7/16-8/14/18	31-70-4204	29.02	
		Vnd: 0186 Invoice: 94988910009AUG2018	31-00-2200		29.02
		Expected Check Run: 09/07/2018			
				29.02	29.02
09/07/2018	AP	NICOR GAS	Invoice: 72878472371AUG2018 Ref#: 3848(610 S STATE ST. NWWTP 7/11-8/9/18		
AP Trx #: 5745					
		610 S STATE ST. NWWTP 7/11-8/9/18	31-75-4204	57.62	
		Vnd: 0186 Invoice: 72878472371AUG2018	31-00-2200		57.62
		Expected Check Run: 09/07/2018			
				57.62	57.62
09/07/2018	AP	NICOR GAS	Invoice: 31857320001AUG2018 Ref#: 3849(100 S STATE ST. W#2 7/11-8/9/18)		
AP Trx #: 5746					
		100 S STATE ST. W#2 7/11-8/9/18	31-70-4204	30.07	
		Vnd: 0186 Invoice: 31857320001AUG2018	31-00-2200		30.07
		Expected Check Run: 09/07/2018			
				30.07	30.07

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	NICOR GAS	Invoice: 30139401027AUG2018 Ref#: 3850(4420 MENGE LN W#4 7/11-8/8/18)		
AP Trx #: 5747					
		4420 MENGE LN W#4 7/11-8/8/18	31-70-4204	28.97	
		Vnd: 0186 Invoice: 30139401027AUG2018	31-00-2200		28.97
		Expected Check Run: 09/07/2018			
				28.97	28.97
09/07/2018	AP	NICOR GAS	Invoice: 22898582741AUG2018 Ref#: 3851(203 BEAVER DR. 7/11-8/9/18)		
AP Trx #: 5748					
		203 BEAVER DR. 7/11-8/9/18	31-75-4204	30.28	
		Vnd: 0186 Invoice: 22898582741AUG2018	31-00-2200		30.28
		Expected Check Run: 09/07/2018			
				30.28	30.28
09/07/2018	AP	NICOR GAS	Invoice: 22409207747AUG2018 Ref#: 3852(12211 RT 76 SWWTP 7/11-8/8/18)		
AP Trx #: 5749					
		12211 RT 76 SWWTP 7/11-8/8/18	31-75-4204	84.24	
		Vnd: 0186 Invoice: 22409207747AUG2018	31-00-2200		84.24
		Expected Check Run: 09/07/2018			
				84.24	84.24
09/07/2018	AP	NICOR GAS	Invoice: 17034425508AUG2018 Ref#: 3853(13505 HARVEST WAY L/S 7/11-8/8/18		
AP Trx #: 5750					
		13505 HARVEST WAY L/S 7/11-8/8/18	31-75-4204	98.63	
		Vnd: 0186 Invoice: 17034425508AUG2018	31-00-2200		98.63
		Expected Check Run: 09/07/2018			
				98.63	98.63
09/07/2018	AP	NICOR GAS	Invoice: 12314476859AUG2018 Ref#: 3854(4194 DAWSON LK L/S 7/11-8/8/18)		
AP Trx #: 5751					
		4194 DAWSON LK L/S 7/11-8/8/18	31-75-4204	29.52	
		Vnd: 0186 Invoice: 12314476859AUG2018	31-00-2200		29.52
		Expected Check Run: 09/07/2018			
				29.52	29.52
09/19/2018	AP	NORTHWESTERN ILLINOIS MUNICIPAL CLK	Invoice: 2018-2019 MEM. DUES Ref#: 13886(2018-2019 MEMBERSHIP DUES FOR I		
AP Trx #: 5752					
		NIMCA 2018-2019 DUES VILLAGE CLERK	01-50-4221	55.00	
		NIMCA 2018-2019 DUES DEPUTY CLERK	01-50-4221	55.00	
		Vnd: 0194 Invoice: 2018-2019 MEM. DUES	01-00-2200		110.00
		Expected Check Run: 09/19/2018			
				110.00	110.00

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	OWEN COSTANZA	Invoice: 08102018-44642 Ref#: 3833(BOONE COUNTY CLERK & RECORDER 14 LG (		
AP Trx #: 5753					
		BOONE COUNTY CLERK &RECORDER 14LG COPIES	01-50-4500	28.00	
		Vnd: 0336 Invoice: 08102018-44642	01-00-2200		28.00
		Expected Check Run: 09/07/2018			
				28.00	28.00
09/19/2018	AP	PHIL'S ELECTRIC DRAIN SERVICE LLC	Invoice: 235049 Ref#: 13887(SEWER JETTED @ RAY & BULLARD 300 FT SAT.)		
AP Trx #: 5754					
		SEWER JETTED @ RAY & BULLARD 300 FT 8/25	31-75-4301	495.00	
		Vnd: 0210 Invoice: 235049	31-00-2200		495.00
		Expected Check Run: 09/19/2018			
				495.00	495.00
09/19/2018	AP	POPLAR GROVE HARDWARE	Invoice: 123919 Ref#: 3818(FASTNERS @SWWTP)		
AP Trx #: 5755					
		FASTNERS @SWWTP	31-75-4301	9.00	
		Vnd: 0207 Invoice: 123919	31-00-2200		9.00
		Expected Check Run: 09/19/2018			
				9.00	9.00
09/19/2018	AP	POPLAR GROVE HARDWARE	Invoice: 123625 Ref#: 3859(MATERIALS TO INSTALL DEHUMIDFIER @ WEST)		
AP Trx #: 5756					
		MATERIALS- INSTALL DEHUMID. @WEST TOWER	31-70-4301	19.17	
		Vnd: 0207 Invoice: 123625	31-00-2200		19.17
		Expected Check Run: 09/19/2018			
				19.17	19.17
09/19/2018	AP	POPLAR GROVE HARDWARE	Invoice: 124038 Ref#: 13819(PVC CEMENT)		
AP Trx #: 5757					
		PVC CEMENT	31-75-4301	4.49	
		Vnd: 0207 Invoice: 124038	31-00-2200		4.49
		Expected Check Run: 09/19/2018			
				4.49	4.49
09/19/2018	AP	POPLAR GROVE HARDWARE	Invoice: 124302 Ref#: 13888(SPACKLE FOR VH WALL REPAIRS)		
AP Trx #: 5758					
		SPACKLE FOR VH WALL REPAIRS	01-50-4301	6.48	
		Vnd: 0207 Invoice: 124302	01-00-2200		6.48
		Expected Check Run: 09/19/2018			
				6.48	6.48

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	POPLAR GROVE HARDWARE	Invoice: 124195 Ref#: 13889(SPRAY PAINT-STREETS)		
AP Trx #: 5759					
		SPRAY PAINT-STREETS	01-53-4302	7.19	
		Vnd: 0207 Invoice: 124195	01-00-2200		7.19
		Expected Check Run: 09/19/2018			
				7.19	7.19
09/19/2018	AP	QUILL	Invoice: 9357870 Ref#: 3819(2,000 LASER CHECKS W/2 STUBS)		
AP Trx #: 5760					
		2,000 LASER CHECKS W/2 STUBS	01-50-4300	227.98	
		Vnd: 0219 Invoice: 9357870	01-00-2200		227.98
		Expected Check Run: 09/19/2018			
				227.98	227.98
09/19/2018	AP	QUILL	Invoice: 9357870-CREDIT Ref#: 3820(70%OFF- DISC.CHECK WERE SENT IN WRONG		
AP Trx #: 5761					
		70%OFF-CHECK WERE SENT IN WRONG ORDER	01-50-4300		164.08
		Vnd: 0219 Invoice: 9357870-CREDIT	01-00-2200	164.08	
		Expected Check Run: 09/19/2018			
				164.08	164.08
09/19/2018	AP	QUILL	Invoice: 9139482 Ref#: 3860(REFILLS EXTRA STRENGTH ASPRIN FOR FIRST)		
AP Trx #: 5762					
		REFILLS EXTRA STRENGTH ASPRIN-FIRST AID	01-50-4300	9.98	
		Vnd: 0219 Invoice: 9139482	01-00-2200		9.98
		Expected Check Run: 09/19/2018			
				9.98	9.98
09/19/2018	AP	QUILL	Invoice: 9151141 Ref#: 3861(IBPROFIN REFILL-FIRST AID KIT, PAGE STAN)		
AP Trx #: 5763					
		IBPROFIN REFILL-FIRST AID KIT	01-50-4300	9.98	
		PAGE STAND AND COPY PAPER	01-50-4300	87.36	
		Vnd: 0219 Invoice: 9151141	01-00-2200		97.34
		Expected Check Run: 09/19/2018			
				97.34	97.34
09/19/2018	AP	QUILL	Invoice: 9565068 Ref#: 13842(2-KEY TAG SETS, 2-DYMO LABEL MAKERS)		
AP Trx #: 5764					
		2-KEY TAG SETS, 2-DYMO LABEL MAKERS	01-50-4300	204.20	
		Vnd: 0219 Invoice: 9565068	01-00-2200		204.20
		Expected Check Run: 09/19/2018			
				204.20	204.20

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	ROCKFORD BUSINESS SYSTEMS	Invoice: 13629 Ref#: 3821(COPY MACHINE MAINTENANCE JULY 2018)		
AP Trx #: 5765					
		COPY MACHINE MAINTENANCE JULY 2018	01-50-4214	246.46	
		Vnd: 0220 Invoice: 13629	01-00-2200		246.46
		Expected Check Run: 09/19/2018			
				246.46	246.46
09/19/2018	AP	ROCKFORD IT	Invoice: 24486 Ref#: 13843(SERVER EMERGENCY SERVICE CALL 7/25/18)		
AP Trx #: 5766					
		SERVER EMERGENCY SERVICE CALL 7/25/18	01-50-4214	187.50	
		Vnd: 0340 Invoice: 24486	01-00-2200		187.50
		Expected Check Run: 09/19/2018			
				187.50	187.50
09/19/2018	AP	ROCKFORD IT	Invoice: 24485 Ref#: 13844(EMERGENCY BACK UP DRIVE 7/25/18)		
AP Trx #: 5767					
		EMERGENCY BACK UP DRIVE 7/25/18	01-50-4214	75.00	
		Vnd: 0340 Invoice: 24485	01-00-2200		75.00
		Expected Check Run: 09/19/2018			
				75.00	75.00
09/19/2018	AP	SABEL MECHANICAL LLC.	Invoice: 3076 Ref#: 3862(LABOR & EQUIP. PICK UP&REPAIR FLYGT 3085)		
AP Trx #: 5768					
		LABOR & EQUIP. PICK UP&REPAIR FLYGT 3085	31-75-4301	1,408.57	
		Vnd: 0408 Invoice: 3076	31-00-2200		1,408.57
		Expected Check Run: 09/19/2018			
				1,408.57	1,408.57
09/19/2018	AP	SABEL MECHANICAL LLC.	Invoice: 3108 Ref#: 3863(LABOR & EQUIP.PICK UP REPAIR FLYGT 3068)		
AP Trx #: 5769					
		LABOR & EQUIP.PICK UP REPAIR FLYGT 3068	31-75-4301	2,245.82	
		Vnd: 0408 Invoice: 3108	31-00-2200		2,245.82
		Expected Check Run: 09/19/2018			
				2,245.82	2,245.82
09/19/2018	AP	SABEL MECHANICAL LLC.	Invoice: 3126 Ref#: 3864(NEW MOTOR STARTER & OVERLOADS @ PLANT)		
AP Trx #: 5770					
		NEW MOTOR STARTER & OVERLOADS @ PLANT	31-75-4301	1,356.29	
		Vnd: 0408 Invoice: 3126	31-00-2200		1,356.29
		Expected Check Run: 09/19/2018			
				1,356.29	1,356.29

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	SABEL MECHANICAL LLC.	Invoice: 3144 Ref#: 13845(EMERGENCY REPAIR OF EQ PUMP FOR NWWTP)		
AP Trx #: 5771					
		EMERGENCY REPAIR OF EQ PUMP FOR NWWTP	31-75-4301	3,661.79	
		Vnd: 0408 Invoice: 3144	31-00-2200		3,661.79
		Expected Check Run: 09/19/2018			
				3,661.79	3,661.79
09/19/2018	AP	SCHMIDT JANITORIAL	Invoice: 738 Ref#: 3822(CUSTODIAL SERVICES JULY 2018)		
AP Trx #: 5772					
		CUSTODIAL SERVICES JULY 2018	01-50-4219	290.00	
		Vnd: 0384 Invoice: 738	01-00-2200		290.00
		Expected Check Run: 09/19/2018			
				290.00	290.00
09/19/2018	AP	SCHMIDT JANITORIAL	Invoice: 751 Ref#: 13846(CUSTODIAL SERVICES AUGUST 2018)		
AP Trx #: 5773					
		CUSTODIAL SERVICES AUGUST 2018	01-50-4219	350.00	
		Vnd: 0384 Invoice: 751	01-00-2200		350.00
		Expected Check Run: 09/19/2018			
				350.00	350.00
09/19/2018	AP	SHERMAN WILLIAMS CO.	Invoice: 5274-5 Ref#: 3823(YELLOW CURB PAINT QTY15 - 5 GAL.)		
AP Trx #: 5774					
		YELLOW CURB PAINT QTY15 - 5 GAL.	01-53-4301	247.12	
		Vnd: 0239 Invoice: 5274-5	01-00-2200		247.12
		Expected Check Run: 09/19/2018			
				247.12	247.12
09/19/2018	AP	SHERMAN WILLIAMS CO.	Invoice: 5342-0 CREDIT Ref#: 3824(CREDIT TAX-CROSSWALK PAINT 8/1/18)		
AP Trx #: 5775					
		MAINTENANCE SUPPLIES	01-53-4301		14.91
		Vnd: 0239 Invoice: 5342-0 CREDIT	01-00-2200	14.91	
		Expected Check Run: 09/19/2018			
				14.91	14.91
09/19/2018	AP	SHERMAN WILLIAMS CO.	Invoice: 5341-2 CREDIT Ref#: 3825(CREDIT TAX - CROSSWALK PAINT 7/31/18)		
AP Trx #: 5776					
		CREDIT TAX - CROSSWALK PAINT 7/31/18	01-53-4301		15.77
		Vnd: 0239 Invoice: 5341-2 CREDIT	01-00-2200	15.77	
		Expected Check Run: 09/19/2018			
				15.77	15.77

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	SHERMAN WILLIAMS CO. Invoice: 5340-4 CREDIT Ref#: 3826(CREDIT TAX - CROSSWALK PAINT 7/27/18)			
AP Trx #: 5777					
		CREDIT TAX - CROSSWALK PAINT 7/27/18	01-53-4301		15.77
		Vnd: 0239 Invoice: 5340-4 CREDIT	01-00-2200	15.77	
		Expected Check Run: 09/19/2018			
				15.77	15.77
09/19/2018	AP	SHERMAN WILLIAMS CO. Invoice: 5344-6 CREDIT Ref#: 3827(CREDIT TAX - YELLOW CURB PAINT 8/7/18)			
AP Trx #: 5778					
		CREDIT TAX - YELLOW CURB PAINT 8/7/18	01-53-4301		17.77
		Vnd: 0239 Invoice: 5344-6 CREDIT	01-00-2200	17.77	
		Expected Check Run: 09/19/2018			
				17.77	17.77
09/19/2018	AP	SHERMAN WILLIAMS CO. Invoice: 5343-8 CREDIT Ref#: 3828(CREDIT TAX - CROSSWALK PAINT 8/1/18)			
AP Trx #: 5779					
		CREDIT TAX - CROSSWALK PAINT 8/1/18	01-53-4301		15.77
		Vnd: 0239 Invoice: 5343-8 CREDIT	01-00-2200	15.77	
		Expected Check Run: 09/19/2018			
				15.77	15.77
09/19/2018	AP	SHERMAN WILLIAMS CO. Invoice: 5867-6 Ref#: 13871(BROWN PAINT FOR VILLAGE HALL OUTSIDE DOO)			
AP Trx #: 5780					
		BROWN PAINT- VILLAGE HALL OUTSIDE DOORS	01-50-4301	182.38	
		Vnd: 0239 Invoice: 5867-6	01-00-2200		182.38
		Expected Check Run: 09/19/2018			
				182.38	182.38
09/19/2018	AP	SIKICH LLP - ACCOUNTING SERVICES Invoice: 353042 Ref#: 3829(ACCOUNTING SERVICES JULY 2018)			
AP Trx #: 5781					
		ACCOUNTING SERVICES JULY 2018	01-50-4201	4,148.60	
		Vnd: 0241 Invoice: 353042	01-00-2200		4,148.60
		Expected Check Run: 09/19/2018			
				4,148.60	4,148.60
09/19/2018	AP	SOSNOWSKI SZETO, LLP Invoice: 450002.0000-1771 Ref#: 13872(LEGAL SRVCS: GENERAL AUG.2018)			
AP Trx #: 5782					
		LEGAL SRVCS: GENERAL AUG.2018	01-50-4213	8,925.00	
		Vnd: 0319 Invoice: 450002.0000-1771	01-00-2200		8,925.00
		Expected Check Run: 09/19/2018			
				8,925.00	8,925.00

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	SOSNOWSKI SZETO, LLP	Invoice: 450002.0001-1772 Ref#: 13873(LEGAL SRVCS: FORREST PALLET AUG.2(		
AP Trx #: 5783					
		LEGAL SRVCS: FORREST PALLET AUG.2018	01-50-4213	810.00	
		Vnd: 0319 Invoice: 450002.0001-1772	01-00-2200		810.00
		Expected Check Run: 09/19/2018			
				810.00	810.00
09/19/2018	AP	SOSNOWSKI SZETO, LLP	Invoice: 450002.0003-1773 Ref#: 13874(LEGAL SRVCS: LABOR AUG.2018)		
AP Trx #: 5784					
		LEGAL SRVCS: LABOR AUG.2018	01-50-4213	3,740.00	
		Vnd: 0319 Invoice: 450002.0003-1773	01-00-2200		3,740.00
		Expected Check Run: 09/19/2018			
				3,740.00	3,740.00
09/19/2018	AP	SOSNOWSKI SZETO, LLP	Invoice: 450002.0005-1775 Ref#: 13875(LEGAL SRVCS: HAWTHORN MEADOWS AUG.		
AP Trx #: 5785					
		LEGAL SRVCS: HAWTHORN MEADOWS AUG.2018	01-50-4213	1,295.00	
		Vnd: 0319 Invoice: 450002.0005-1775	01-00-2200		1,295.00
		Expected Check Run: 09/19/2018			
				1,295.00	1,295.00
09/19/2018	AP	SOSNOWSKI SZETO, LLP	Invoice: 450002.0006-1776 Ref#: 13876(LEGAL SRVCS: WESTERGREN SUB. AUG.2		
AP Trx #: 5786					
		LEGAL SRVCS: WESTERGREN SUB. AUG.2018	01-50-4213	630.00	
		Vnd: 0319 Invoice: 450002.0006-1776	01-00-2200		630.00
		Expected Check Run: 09/19/2018			
				630.00	630.00
09/19/2018	AP	SOSNOWSKI SZETO, LLP	Invoice: 450002.0007-1777 Ref#: 13877(LEGAL SRVCS: PLANNING & ZONING AUG		
AP Trx #: 5787					
		LEGAL SRVCS: PLANNING & ZONING AUG.2018	01-50-4213	490.00	
		Vnd: 0319 Invoice: 450002.0007-1777	01-00-2200		490.00
		Expected Check Run: 09/19/2018			
				490.00	490.00
09/19/2018	AP	SOSNOWSKI SZETO, LLP	Invoice: 450002.0008-1778 Ref#: 13878(LEGAL SRVCS: BURLED WOODS AUG.2018		
AP Trx #: 5788					
		LEGAL SRVCS: BURLED WOODS AUG.2018	01-50-4213	210.00	
		Vnd: 0319 Invoice: 450002.0008-1778	01-00-2200		210.00
		Expected Check Run: 09/19/2018			
				210.00	210.00

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/07/2018	AP	STATELINE LINE-X	Invoice: 3786 Ref#: 13815(SPAY ON PROTECTIVE COATING 2011 WHITE CH)		
AP Trx #: 5789					
		SPAY ON PROTECTIVE COATING 11' SILVERADO	01-53-4228	625.00	
		Vnd: 0441 Invoice: 3786	01-00-2200		625.00
		Expected Check Run: 09/07/2018			
				625.00	625.00
09/19/2018	AP	TEST INC.	Invoice: 1175349 Ref#: 3830(WATER & SEWER CONTRACT SEPT.2018)		
AP Trx #: 5790					
		WATER &SEWER CONTRACT LABOR SEPT.2018	31-75-4236	16,250.00	
		Vnd: 0355 Invoice: 1175349	31-00-2200		16,250.00
		Expected Check Run: 09/19/2018			
				16,250.00	16,250.00
09/19/2018	AP	TEST INC.	Invoice: 180700659 Ref#: 3831(VOC FOR SDWIS @ IL0070350 WEST W#4)		
AP Trx #: 5791					
		VOC FOR SDWIS @ IL0070350 WEST W#4	31-75-4236	130.00	
		Vnd: 0355 Invoice: 180700659	31-00-2200		130.00
		Expected Check Run: 09/19/2018			
				130.00	130.00
09/19/2018	AP	TEST INC.	Invoice: 180800297 Ref#: 3832(FLUORIDE TESTING @ SOUTH, WEST & NORTH W)		
AP Trx #: 5792					
		FLUORIDE TESTING@SOUTH,WEST &NORTH WELLS	31-70-4305	46.50	
		Vnd: 0355 Invoice: 180800297	31-00-2200		46.50
		Expected Check Run: 09/19/2018			
				46.50	46.50
09/19/2018	AP	TEST INC.	Invoice: 180700581 Ref#: 3865(IEPA TESTING: HALO.ACIDS @ WEST W#4)		
AP Trx #: 5793					
		IEPA TESTING: HALO.ACIDS @ WEST W#4	31-70-4310	120.00	
		Vnd: 0355 Invoice: 180700581	31-00-2200		120.00
		Expected Check Run: 09/19/2018			
				120.00	120.00
09/19/2018	AP	TEST INC.	Invoice: 180700582 Ref#: 3866(IPEA TESTING: TRIHALAMETHANES WEST W#4)		
AP Trx #: 5794					
		IPEA TESTING: TRIHALAMETHANES WEST W#4	31-70-4310	80.00	
		Vnd: 0355 Invoice: 180700582	31-00-2200		80.00
		Expected Check Run: 09/19/2018			
				80.00	80.00

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	TEST INC.	Invoice: 180700583 Ref#: 3867(IPEA TESTING: HALO-ACIDS SOUTH W#5&6)		
AP Trx #: 5795					
		IPEA TESTING: HALO-ACIDS SOUTH W#5&6	31-70-4310	120.00	
		Vnd: 0355 Invoice: 180700583	31-00-2200		120.00
		Expected Check Run: 09/19/2018			
				120.00	120.00
09/19/2018	AP	TEST INC.	Invoice: 180700584 Ref#: 3868(IEPA TESTING: TRIHALOMETHANES SOUTH W#5&)		
AP Trx #: 5796					
		IEPA TESTING: TRIHALOMETHANES SOUTH W#5&	31-70-4310	80.00	
		Vnd: 0355 Invoice: 180700584	31-00-2200		80.00
		Expected Check Run: 09/19/2018			
				80.00	80.00
09/19/2018	AP	TEST INC.	Invoice: 180800705 Ref#: 13879(IPEA TESTING W#4 LEAD & COPPER 8/29/18)		
AP Trx #: 5797					
		IPEA TESTING W#4 LEAD & COPPER 8/29/18	31-70-4310	154.00	
		Vnd: 0355 Invoice: 180800705	31-00-2200		154.00
		Expected Check Run: 09/19/2018			
				154.00	154.00
09/19/2018	AP	TEST INC.	Invoice: 180800699 Ref#: 13880(IPEA TESTING WELL#4 COPPER & LEAD TOTALS)		
AP Trx #: 5798					
		IPEA TESTING WELL#4 COPPER&LEAD TOTALS#2	31-70-4310	154.00	
		Vnd: 0355 Invoice: 180800699	31-00-2200		154.00
		Expected Check Run: 09/19/2018			
				154.00	154.00
09/19/2018	AP	TREE CARE ENTERPRISES, INC.	Invoice: 31093-15 Ref#: 13881(REMOVE & GRIND 4 STUMPS RAY ST. FOR SEWE)		
AP Trx #: 5799					
		REMOVE & GRIND 4 STUMPS RAY ST.	01-53-4228	2,700.00	
		Vnd: 0443 Invoice: 31093-15	01-00-2200		2,700.00
		Expected Check Run: 09/19/2018			
				2,700.00	2,700.00
09/07/2018	AP	U.S. CELLULAR	Invoice: 0265410318 Ref#: 13857(PW & WWTP CALL FWD & HOT SPOT 8/22/18-9/		
AP Trx #: 5800					
		PW & WWTP CALL FWD&HOT SPOT 8/22-9/21/18	01-53-4202	308.52	
		Vnd: 0261 Invoice: 0265410318	01-00-2200		308.52
		Expected Check Run: 09/07/2018			
				308.52	308.52

Post Date	Journal	Description	GL Number	DR Amount	CR Amount
09/19/2018	AP	UNITED SANITATION SERVICES, INC.	Invoice: 40972 Ref#: 13890(PORTA POTTY VET.MEM. PARK AUG.2018)		
AP Trx #: 5801					
		PORTA POTTY VET.MEM. PARK AUG.2018	01-52-4304	150.00	
		Vnd: 0333 Invoice: 40972	01-00-2200		150.00
		Expected Check Run: 09/19/2018			
				150.00	150.00
09/07/2018	AP	WEX BANK - MARATHON FLEET CARD	Invoice: 55513184 Ref#: 13814(PUBLIC WORKS FUEL AUG.2018)		
AP Trx #: 5802					
		PUBLIC WORKS FUEL AUG.2018	01-53-4303	1,037.53	
		Vnd: 0429 Invoice: 55513184	01-00-2200		1,037.53
		Expected Check Run: 09/07/2018			
				1,037.53	1,037.53
				152,298.01	152,298.01
Cash/Payable Account Totals:					
		ACCOUNTS PAYABLE	01-00-2200		74,335.25
		MFT ACCOUNTS PAYABLE	20-00-2200		2,986.30
		ACCOUNTS PAYABLE	31-00-2200		74,488.32
			TOTAL INCREASE IN PAYABLE:		151,809.87

rm SALO2 REV 7-15

discuss w/ Aaron

attorney notes.

Advanced Disposal

SALESPERSON # __ FEL____ REL____ ROL ____

SERVICE AGREEMENT

CUSTOMER #:T6 _____

New Account _____ Service Increase _____

Rate Increase _____ Rate Decrease _____

CUSTOMER MASTER/BILLING INFORMATION

LEGAL NAME: Village of Poplar Grove

ADDRESS LINE 1: 200 N. Hill Street

ADDRESS LINE 2: _____

CITY: Poplar Grove _____ STATE: IL _____ 765-3201

ZIP CODE:61065 ___ PHONE: (815) -

FAX: (__) - ____ - _____

EMAIL: _____

CONTACT NAME: _____

SITE #: _____

Service Decrease _____ Cancel ____

Other _____ Reason Code ____

SITE MASTER MAINTENANCE/SERVICE LOCATION

NAME: Village of Poplar Grove

ADDRESS LINE 1: 610 S. State Street

ADDRESS LINE 2: 1211 Rt 76

CITY: Poplar Grove _____ STATE:IL _____

ZIP CODE:61065 _____ PHONE: (__) -

FAX: (_) - _____ -

EFFECTIVE DATE OF AGREEMENT: _____

	SERV #	SERV TYPE	QTY	CONT. SIZE	COMP [AS1]. Y/N	ON CALL Y/N	FREQ [AS2]	EXTRA PICK UP/HAUL RATE	DISPOSAL CHARGE	MONTHLY CHARGES
NEW		RO REFUSE	2	20	N	Y		$340.00/load	$31.00/wet ton	
									$30.00/liner	
		Plus environmental fee[AS3]								
OLD		No compliance, fuel fee								

OTHER CHARGES: **P.O. #** _____

+ Fuel Fee, Environmental Fee and Administrative Fee as shown on invoice

$___ Per Container per Delivery or Pickup[AS4]

This Service Agreement ("Agreement"), together with the Terms and Conditions set forth herein, is a legally binding contract between Contractor and Customer, and the individuals executing this Agreement have all power and authority to do so.

Advanced Disposal Services Solid Waste Midwest, LLC
("Advanced")
By: _____
Print Name: _____

("Customer")
By: _____
Print Name: _____

TERMS AND CONDITIONS

SERVICES. Customer grants to Contractor the exclusive right to collect and dispose all of Customer's Waste Materials (as defined below). Contractor agrees to furnish such services and Equipment specified herein, in accordance with the terms and conditions of this Agreement. Changes

NON-HAZARDOUS WASTE ONLY. With the exception of hazardous materials which are illegally disposed of by third-parties which is out of the control of the Customer, Customer represents and warrants that all materials to be collected by Contractor are nonhazardous solid waste and recyclables ("Waste Materials[AS7]") and will not contain: (i) any hazardous, biohazardous, infectious, radioactive, flammable, explosive, biomedical, or toxic waste as defined by applicable laws or regulations, including, without limitation, any hazardous waste regulated under the Resource Conservation & Recovery Act, 42 U.S.C. §§ 6901 *et seq*, and associated regulations, 40 C.F.R. Part 261; and the Toxic Substance Control Act, 15 U.S.C. §§ 2601 *et seq*, and associated regulations, 40 C.F.R. Part 761 (including PCBs in any concentration); or (ii) other materials, that because of their chemical or physical state, pose a risk to human health or the environment ("Excluded Waste"). Customer shall remove Excluded Waste from the Equipment or other property, but if such materials are not removed by Customer immediately then Contractor may arrange for lawful disposal at the sole cost and expense of Customer. Title to and liability for Excluded Waste shall at all times remain with Customer. Customer shall be responsible for all costs associated with Excluded Waste, including, but not limited to, handling, loading, preparing, exhuming, transporting, storing, and disposing of Excluded Waste and any materials contaminated therewith. Title to Waste Materials (as defined above) including any value received in connection therewith, shall vest with Contractor upon collection. Customer shall at its expense provide any requested chemical characterization of waste to be collected and provide prior notice of any changes in the waste characteristics or generation process. Customer shall be solely responsible for complying with applicable laws mandating pretreatment, source separation or recycling.

INDEMNITY. Customer shall defend, hold harmless and indemnify Contractor, its officers, directors, members, affiliates, employees, and representatives from and against any and all damage to persons, property or both (including death) or other liabilities (including, but not limited to, reasonable investigation and legal expenses) resulting from the Customer's (or its employees', invitees' or subcontractors') negligence or misconduct, violation of law, use of Equipment or breach of this Agreement. Contractor shall defend, hold harmless and indemnify Customer, its officers, directors, members, affiliates, employees, agents, assigns and representatives from and against any and all damage to persons, property or both (including death) or other liabilities (including, but not limited to, reasonable investigation and legal expenses) resulting from the Contractor's (or its employees', invitees' or subcontractors') negligence or misconduct, violation of law, use of Equipment in any way related to this Agreement or breach of this Agreement.

ACCESS. Customer shall provide unobstructed access to the Waste Materials on the day of collection. If such access is not provided, then Customer will be notified and Contractor may make additional collection attempts, subject to "extra pick-up" or additional charges. Contractor shall be excused from providing service if precluded from doing so due to reasons beyond its control. All enclosures must meet Contractor's enclosure standards[AS8]. Customer represents and warrants that any right-of-way used by Contractor to access the Equipment is sufficient to bear the weight of the Equipment and Contractor's vehicles. Contractor shall not be responsible for any customary wear and tear damage to any curb, driveway or subsurface or enclosure.

CHARGES & PAYMENT. Customer agrees to pay all invoice charges within ~~10~~45 days of the invoice date or the minimum period required by law if greater. If payment is not made when due, Customer agrees that Contractor may charge a late fee of $_____ ~~for which Customer is responsible in any amount up to the maximum amount allowed by applicable law~~. Contractor may suspend service or remove its Equipment if payment is late or for any other breach by Customer without prejudice to any of Contractor's other rights, and such suspension or removal shall not constitute termination of this Agreement unless Contractor so elects. Customer agrees that Contractor may charge, and Customer shall pay any suspension and reinstatement related fees, container exchange fees, relocation fees, fees for payments rejected due to non-sufficient funds[AS9], and any environmental, fuel, administrative and other fees included on Customer's invoice ~~whether~~ implemented at ~~or subsequent to~~ the inception of this Agreement. Contractor may, in its sole discretion, increase rates and fees to Customer for: (i) any new or change in law, regulation, permit or approval, including any fees, taxes, franchise fees, tolls, host charges or similar charges related to Contractor's business; (ii) any increase in disposal or transportation costs; (iii) any increase in the Consumer Price Index or any successor index; or (iv) weights of Waste Material being higher than those estimated~~; or (v) any change in the Company's fee or rate programs~~. In addition, Contractor may increase or impose additional rates and fees for reasons other than those set forth above upon prior written notice ~~(which notice may be contained in an invoice)~~ and consented to by Customer ~~which may be evidenced verbally,~~ in writing~~, or by the actions and practices of the parties including payment~~. Customer shall have conclusively agreed to any Change in Terms or any invoiced amounts upon ~~the earlier of: (i) payment of the invoice; or (ii)~~ failure of Customer to deliver a written objection within 30 days after the notice date. Customer acknowledges and agrees that any rate or fee assessed or increased is not represented to be an offset or pass-through of Contractor's costs, and that such rates or fees assessed or increased may actually reflect an amount for gross profit or margin.

RIGHT TO COMPETE. Customer grants Contractor the right to compete with any offer Customer receives relating to its ~~w~~Waste Materials service needs upon termination of this Agreement and shall give Contractor written notice of the same and a reasonable opportunity to respond.

DISPUTES, ARBITRATION, JURY TRIAL & CLASS ACTION WAIVER. Except for claims by Contractor for collection of its fees or indemnity or claims by Customer against Contractor for damage to real property or improvements thereon, the parties knowingly, voluntarily and irrevocably agree that at the election of either party any controversy arising between them with regards to this Agreement ~~(WHETHER RELATED TO THIS AGREEMENT OR ANY PRIOR AGREEMENT)~~ shall be resolved by BINDING ARBITRATION under the rules of the American Arbitration Association governed by and enforceable under the Federal Arbitration Act, and judgment on the award may be entered by any court having jurisdiction. Customer acknowledges the service Contractor provides to it impacts interstate commerce and agrees that any dispute [illegible] enforceability or scope of the agreement to arbitrate shall be decided by the arbitrator. The parties' mutual promises contained herein, in [illegible] arbitrate certain disagreements, rather than litigate them before courts or other bodies, provides adequate consideration therefor. THE PARTIES EACH HEREBY WAIVE TRIAL BY JURY IN ANY ACTION, PROCEEDING, COUNTERCLAIM OR CROSS-CLAIM BROUGHT BY ANY OF THEM AGAINST THE OTHER WHETHER IN ARBITRATION OR AS OTHERWISE EXCEPTED ABOVE AND FURTHER WAIVE THE

FURTHER AGREEMENT: The Parties hereto further agree:

a. The Contractor shall perform all disposal services herein required in a neat, orderly and efficient manner; shall use due care and diligence in the performance of this Agreement, and shall provide neat, orderly, and courteous employees and personnel on its crews.

b. The Contractor shall carry a policy of insurance issued by a company authorized under the laws of the State of Illinois, to write insurance contracts to protect itself against liability under the Worker's Compensation and Occupational Disease Acts of the State of Illinois, in such amounts as to meet the statutory maximum exposure of the Contractor. The Contractor shall also carry, in its name, a comprehensive general liability insurance policy with combined policy limit of not less than $1,000,000.00 per person and per occurrence, and a comprehensive automobile liability policy covering its operations, with combined policy limits of not less than $1,000,000.00 per person and occurrence. These policies shall name the Village as an additional insured, and shall protect the Contractor and the Village from any liability, loss, damage or claims of such liability, loss or damage resulting, or claimed to have resulted from the operations of the Contractor pursuant to this Agreement. Certificates of insurance shall be furnished to the Village by the Contractor upon the execution of this Agreement. In addition, the Contractor shall indemnify and hold the Village harmless from any loss or damage to the Village arising out of the Contractor's negligent or intentional acts or omissions, or as a result of the Contractor's negligent performance of its obligations hereunder, which indemnification shall include the Village's reasonable attorney's fees and costs incurred in the defense of any lawsuit.

c. The Contractor shall abide by any and all applicable federal, state and local laws, ordinances, regulations and policies.

d. Except as otherwise provided for herein, all notification required by this Agreement shall be in writing and shall be delivered or mailed by the Contractor to the Village at 200 Hill Street, P.O. Box 01, Poplar Grove, Illinois 61065, or at such other place as the Contractor is subsequently notified in writing. Notice by the Village to the Contractor shall be delivered or mailed to Rob Pfister, Advanced Disposal Services Solid Waste Midwest, LLC, 13125 N. 2nd Street, Rockford, Illinois, 61073. All mailed notices shall be sent by first class mail (collectively "Notice") unless otherwise provided for herein.

e. In the event of a default by either party hereto, the non-defaulting party shall have the right to pursue any and all rights it may have in law or at equity including, but not limited to, temporary restraining order, injunction, damages, termination of this Agreement and/or institute proceedings to enforce the provisions of this Agreement.

f. All rights, powers or remedies, special, optional or otherwise, given or reserved to the parties by this section shall not be construed to deprive the parties of any rights, power or remedies otherwise given by law or equity.

MISCELLANEOUS. CONTRACTOR MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ALL ARE EXPRESSLY DISCLAIMED. If a conflict exists in this Agreement between terms which are preprinted and those which are handwritten, the handwritten language shall govern. This Agreement is binding on the parties and their successors and assigns, provided that ~~Customer~~a party hereto may not assign this Agreement without the prior written consent of the other party ~~Contractor~~. This Agreement constitutes the entire understanding between the parties regarding the subject matter hereof and supersedes all prior negotiations. The invalidity of any provision of this Agreement shall not invalidate the remaining provisions. This Agreement may be executed in counterparts and by electronic transmission.

EQUAL EMPLOYMENT. Exec. Order 11246, as amended, Sec. 402 of the Vietnam Era Veterans Readjustment Act of 1974, as amended, Sec.503 of the Rehabilitation Act of 1973, as amended, and Sec.61-250.10 and 61-300 (Vets-100A Reporting), Exec. Order13496 and Public Law 95-507 contain required contract clauses relative to equal employment opportunity and are incorporated herein by specific reference. The parties agree to comply with the provisions of 29CFR part 471 and by the requirements of 41CFR60-741.5(a) as applicable.

Advanced Disposal

SALESPERSON # 752 FEL _____ REL_____ ROL_____

SERVICE AGREEMENT

CUSTOMER #: T6

SITE #:_____

New Account_____ Service Increase_____ Service Decrease_____ Cancel_____

Rate Increase_____ Rate Decrease_____ Other_____ Reason Code_____

CUSTOMER MASTER/BILLING INFORMATION

LEGAL NAME: Village of Poplar Grove

ADDRESS LINE 1: 200 N. Hill Street

ADDRESS LINE 2: _____

CITY: Poplar Grove STATE: IL

ZIP CODE: 61065 PHONE: (815) - 765 - 3201

FAX: (___) - ____ - _____

EMAIL:_____

CONTACT NAME: Owen Costanza

SITE MASTER MAINTENANCE/SERVICE LOCATION

NAME: Village of Poplar Grove

ADDRESS LINE 1: 610 S. State Street

ADDRESS LINE 2: 12211 Rt 76

CITY: Poplar Grove STATE: IL

ZIP CODE: 61065 PHONE: (___) - ____ - _____

FAX: (___) - _____ - _____

EFFECTIVE DATE OF AGREEMENT: 7-9-2018

	SERV #	SERV TYPE	QTY	CONT. SIZE	COMP. Y/N	ON CALL Y/N	FREQ	EXTRA PICK UP/HAUL RATE	DISPOSAL CHARGE	MONTHLY CHARGES
NEW		RO REFUSE	2	20	N	Y		$340.00	$31.00/TON	
									$30.00 /LINER	
		PLUS ENVIRONMENATL FEE								
OLD		NO COMPLIANCE, FUEL FEE'S								

OTHER CHARGES: **P.O. #**_____

+ Fuel Fee, Environmental Fee and Administrative Fee as shown on invoice

$____ Per Container per Delivery or Pickup

This Service Agreement ("Agreement"), together with the Terms and Conditions set forth herein, is a legally binding contract between Contractor and Customer, and the individuals executing this Agreement have all power and authority to do so.

Advanced Disposal Services Solid Waste Midwest, LLC
("Advanced")
By:_____
Print Name:_____

_____
("Customer")
By:_____
Print Name:_____

TERMS AND CONDITIONS

SERVICES. Customer grants to Contractor the exclusive right to collect and dispose all of Customer's Waste Materials (as defined below). Contractor agrees to furnish such services and Equipment specified herein, in accordance with the terms and conditions of this Agreement. Changes in collection frequency and type of Equipment may be agreed to orally or in writing.

TERM. The Initial Term of this Agreement is 5 years commencing on the Effective Date and shall automatically renew thereafter for successive 5 year terms (each a "Renewal Term" and together with Initial Term, the "Term"), unless either party gives written notice of non-renewal (via certified mail) to the other at least 60 days but not more than 120 days prior to the expiration of the then current Term. If Customer terminates this Agreement other than as provided above, or if Contractor terminates due to Customer's breach (including nonpayment), Customer shall pay to Contractor liquidated damages in an amount equal to the average of the Customer's invoices for the prior 6 months multiplied by 6; or if Customer has not been serviced for 6 months, an amount equal to Customer's most recent monthly charge multiplied by 6. If Customer no longer requires services solely due to the discontinuance or relocation of its business outside of Contractor's service area, then Customer may terminate this Agreement by providing 60 days prior written notice (via certified mail) and paying Contractor all amounts due up to termination.

EQUIPMENT. All equipment furnished to Customer or used by Contractor ("Equipment") shall remain Contractor's exclusive property and shall be used only for the purposes intended by this Agreement. Customer shall not encumber, make alterations to, move or allow others to move the Equipment without Contractor's approval. Customer shall not overload the Equipment (by weight or volume) and if Contractor is assessed an overweight fine Customer shall reimburse Contractor for the costs of such fine. Customer shall pay an extra yardage and pickup fee for Waste Material not properly contained and any fees for contaminated recyclables. Customer shall maintain the Equipment and surrounding areas in a clean manner to enable Contractor to service the Equipment safely and efficiently. Customer shall secure the Equipment at all times to prevent unauthorized access and accepts sole responsibility for all losses and damage related to the Equipment, normal wear and tear excepted.

(Additional Terms And Conditions Are Shown On The Following Page)

NON-HAZARDOUS WASTE ONLY. Customer represents and warrants that all materials to be collected by Contractor are nonhazardous solid waste and recyclables ("Waste Materials") and will not contain: (i) any hazardous, biohazardous, infectious, radioactive, flammable, explosive, biomedical, or toxic waste as defined by applicable laws or regulations, including, without limitation, any hazardous waste regulated under the Resource Conservation & Recovery Act, 42 U.S.C. §§ 6901 *et seq*, and associated regulations, 40 C.F.R. Part 261; and the Toxic Substance Control Act, 15 U.S.C. §§ 2601 *et seq*, and associated regulations, 40 C.F.R. Part 761 (including PCBs in any concentration); or (ii) other materials, that because of their chemical or physical state, pose a risk to human health or the environment ("Excluded Waste"). Customer shall remove Excluded Waste from the Equipment or other property, but if such materials are not removed by Customer immediately then Contractor may arrange for lawful disposal at the sole cost and expense of Customer. Title to and liability for Excluded Waste shall at all times remain with Customer. Customer shall be responsible for all costs associated with Excluded Waste, including, but not limited to, handling, loading, preparing, exhuming, transporting, storing, and disposing of Excluded Waste and any materials contaminated therewith. Title to Waste Materials (as defined above) including any value received in connection therewith, shall vest with Contractor upon collection. Customer shall at its expense provide any requested chemical characterization of waste to be collected and provide prior notice of any changes in the waste characteristics or generation process. Customer shall be solely responsible for complying with applicable laws mandating pretreatment, source separation or recycling.

INDEMNITY. Customer shall defend, hold harmless and indemnify Contractor, its officers, directors, members, affiliates, employees, and representatives from and against any and all damage to persons, property or both (including death) or other liabilities (including, but not limited to, reasonable investigation and legal expenses) resulting from the Customer's (or its employees', invitees' or subcontractors') negligence or misconduct, violation of law, use of Equipment or breach of this Agreement.

ACCESS. Customer shall provide unobstructed access to the Waste Materials on the day of collection. If such access is not provided then Customer will be notified and Contractor may make additional collection attempts, subject to "extra pick-up" or additional charges. Contractor shall be excused from providing service if precluded from doing so due to reasons beyond its control. All enclosures must meet Contractor's enclosure standards. Customer represents and warrants that any right-of-way used by Contractor to access the Equipment is sufficient to bear the weight of the Equipment and Contractor's vehicles. Contractor shall not be responsible for any damage to any curb, driveway or subsurface or enclosure.

CHARGES & PAYMENT. Customer agrees to pay all invoice charges within 10 days of the invoice date or the minimum period required by law if greater. If payment is not made when due, Customer agrees that Contractor may charge a late fee for which Customer is responsible in any amount up to the maximum amount allowed by applicable law. Contractor may suspend service or remove its Equipment if payment is late or for any other breach by Customer without prejudice to any of Contractor's other rights, and such suspension or removal shall not constitute termination of this Agreement unless Contractor so elects. Customer agrees that Contractor may charge, and Customer shall pay any suspension and reinstatement related fees, container exchange fees, relocation fees, fees for payments rejected due to non-sufficient funds, and any environmental, fuel, administrative and other fees included on Customer's invoice whether implemented at or subsequent to the inception of this Agreement. Contractor may, in its sole discretion, increase rates and fees to Customer for: (i) any new or change in law, regulation, permit or approval, including any fees, taxes, franchise fees, tolls, host charges or similar charges related to Contractor's business; (ii) any increase in disposal or transportation costs; (iii) any increase in the Consumer Price Index or any successor index; (iv) weights of Waste Material being higher than those estimated; or (v) any change in the Company's fee or rate programs. In addition, Contractor may increase or impose additional rates and fees for reasons other than those set forth above upon prior written notice (which notice may be contained in an invoice) and consent by Customer which may be evidenced verbally, in writing, or by the actions and practices of the parties including payment. Customer shall have conclusively agreed to any Change in Terms or any invoiced amounts upon the earlier of: (i) payment of the invoice; or (ii) failure of Customer to deliver a written objection within 30 days after the notice date. Customer acknowledges and agrees that any rate or fee assessed or increased is not represented to be an offset or pass-through of Contractor's costs, and that such rates or fees assessed or increased may actually reflect an amount for gross profit or margin.

RIGHT TO COMPETE. Customer grants Contractor the right to compete with any offer Customer receives relating to its waste service needs upon termination of this Agreement and shall give Contractor written notice of the same and a reasonable opportunity to respond.

DISPUTES, ARBITRATION, JURY TRIAL & CLASS ACTION WAIVER. Except for claims by Contractor for collection of its fees or indemnity or claims by Customer against Contractor for damage to real property or improvements thereon, the parties knowingly, voluntarily and irrevocably agree that at the election of either party any controversy arising between them (WHETHER RELATED TO THIS AGREEMENT OR ANY PRIOR AGREEMENT) shall be resolved by BINDING ARBITRATION under the rules of the American Arbitration Association governed by and enforceable under the Federal Arbitration Act, and judgment on the award may be entered by any court having jurisdiction. Customer acknowledges the service Contractor provides to it impacts interstate commerce and agrees that any dispute about the enforceability or scope of the agreement to arbitrate shall be decided by the arbitrator. The parties' mutual promises contained herein, including to arbitrate certain disagreements, rather than litigate them before courts or other bodies, provides adequate consideration therefor. THE PARTIES EACH HEREBY WAIVE TRIAL BY JURY IN ANY ACTION, PROCEEDING, COUNTERCLAIM OR CROSS-CLAIM BROUGHT BY ANY OF THEM AGAINST THE OTHER WHETHER IN ARBITRATION OR AS OTHERWISE EXCEPTED ABOVE AND FURTHER WAIVE THE RIGHT TO PARTICIPATE AND/OR BE REPRESENTED IN ANY CLASS ACTION, ANY ACTION ON A CONSOLIDATED BASIS OR ANY OTHER COLLECTIVE OR REPRESENTATIVE PROCEEDING. THE PARTIES AGREE THAT NO ACTION MAY BE MAINTAINED AS A CLASS ACTION OR PURSUED ON A CONSOLIDATED BASIS IN ARBITRATION OR OTHERWISE. Any action (including arbitration) by Customer against Contractor whether related to this Agreement or any prior Agreement, must be brought within 1 year of the date of any alleged wrongful act. Any proceedings shall be conducted in the location where services are rendered by Contractor to the Customer and governed by the laws of that state. Customer shall notify Contractor in writing of any alleged breach by Contractor of this Agreement and allow Contractor at least 10 days to cure the same. If any proceeding is brought by Contractor in connection with this Agreement Contractor shall be entitled to recover its legal fees and costs leading up to and incurred in that action in addition to any other relief to which it may be entitled. Contractor shall not be liable for any indirect, incidental or consequential damages and its aggregate liability, if any, arising out of this Agreement shall not exceed the aggregate fees paid to Contractor by Customer, regardless of the recovery sought. This paragraph and Customer's representations, warranties and indemnification shall survive termination of the Agreement.

CHANGE OF TERMS. Except as otherwise agreed herein or as may be prohibited by applicable law, Contractor and Customer agree that Contractor may change the preprinted terms and conditions of this Agreement in the future.

MISCELLANEOUS. CONTRACTOR MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ALL ARE EXPRESSLY DISCLAIMED. If a conflict exists in this Agreement between terms which are preprinted and those which are handwritten, the handwritten language shall govern. This Agreement is binding on the parties and their successors and assigns, provided that Customer may not assign this Agreement without the prior written consent of Contractor. This Agreement constitutes the entire understanding between the parties regarding the subject matter hereof and supersedes all prior negotiations. The invalidity of any provision of this Agreement shall not invalidate the remaining provisions. This Agreement may be executed in counterparts and by electronic transmission.

EQUAL EMPLOYMENT. Exec. Order 11246, as amended, Sec. 402 of the Vietnam Era Veterans Readjustment Act of 1974, as amended, Sec.503 of the Rehabilitation Act of 1973, as amended, and Sec.61-250.10 and 61-300 (Vets-100A Reporting), Exec. Order13496 and Public Law 95-507 contain required contract clauses relative to equal employment opportunity and are incorporated herein by specific reference. The parties agree to comply with the provisions of 29CFR part 471 and by the requirements of 41CFR60-741.5(a) as applicable.

Advanced Disposal

SALESPERSON #____ FEL _____ REL_____ ROL_____

SERVICE AGREEMENT

CUSTOMER #:_____ **SITE #:**_____

New Account_____ Service Increase_____ Service Decrease_____ Cancel_____

Rate Increase_____ Rate Decrease_____ Other_____ Reason Code_____

CUSTOMER MASTER/BILLING INFORMATION

LEGAL NAME:_____

ADDRESS LINE 1:_____

ADDRESS LINE 2: _____

CITY:_____STATE:_____

ZIP CODE:_____PHONE: (___) - ____ - _____

FAX: (___) - ____ - _____

EMAIL:_____

CONTACT NAME:_____

SITE MASTER MAINTENANCE/SERVICE LOCATION

NAME:_____

ADDRESS LINE 1:_____

ADDRESS LINE 2:_____

CITY:_____STATE:_____

ZIP CODE:_____PHONE: (___) - ____ - _____

FAX: (___) - ____ - _____

EFFECTIVE DATE OF AGREEMENT:_____

	SERV #	SERV TYPE	QTY	CONT. SIZE	COMP. Y/N	ON CALL Y/N	FREQ	EXTRA PICK UP/HAUL RATE	DISPOSAL CHARGE	MONTHLY CHARGES
NEW										
NEW										
NEW										
OLD										
OLD										
OLD										

OTHER CHARGES: **P.O. #**_____

+ Fuel Fee, Environmental Fee and Administrative Fee as shown on invoice

$____ Per Container per Delivery or Pickup

This Service Agreement ("Agreement"), together with the Terms and Conditions set forth herein, is a legally binding contract between Contractor and Customer, and the individuals executing this Agreement have all power and authority to do so.

Advanced Disposal Services Solid Waste Midwest, LLC
("Advanced")
By:_____
Print Name:_____

_____
("Customer")
By:_____
Print Name:_____

TERMS AND CONDITIONS

SERVICES. Customer grants to Contractor the exclusive right to collect and dispose all of Customer's Waste Materials (as defined below). Contractor agrees to furnish such services and Equipment specified herein, in accordance with the terms and conditions of this Agreement. Changes in collection frequency and type of Equipment may be agreed to orally or in writing.

TERM. The Initial Term of this Agreement is 5 years commencing on the Effective Date and shall automatically renew thereafter for successive 5 year terms (each a "Renewal Term" and together with Initial Term, the "Term"), unless either party gives written notice of non-renewal (via certified mail) to the other at least 60 days but not more than 120 days prior to the expiration of the then current Term. If Customer terminates this Agreement other than as provided above, or if Contractor terminates due to Customer's breach (including nonpayment), Customer shall pay to Contractor liquidated damages in an amount equal to the average of the Customer's invoices for the prior 6 months multiplied by 6; or if Customer has not been serviced for 6 months, an amount equal to Customer's most recent monthly charge multiplied by 6. If Customer no longer requires services solely due to the discontinuance or relocation of its business outside of Contractor's service area, then Customer may terminate this Agreement by providing 60 days prior written notice (via certified mail) and paying Contractor all amounts due up to termination.

EQUIPMENT. All equipment furnished to Customer or used by Contractor ("Equipment") shall remain Contractor's exclusive property and shall be used only for the purposes intended by this Agreement. Customer shall not encumber, make alterations to, move or allow others to move the Equipment without Contractor's approval. Customer shall not overload the Equipment (by weight or volume) and if Contractor is assessed an overweight fine Customer shall reimburse Contractor for the costs of such fine. Customer shall pay an extra yardage and pickup fee for Waste Material not properly contained and any fees for contaminated recyclables. Customer shall maintain the Equipment and surrounding areas in a clean manner to enable Contractor to service the Equipment safely and efficiently. Customer shall secure the Equipment at all times to prevent unauthorized access and accepts sole responsibility for all losses and damage related to the Equipment, normal wear and tear excepted.

(Additional Terms And Conditions Are Shown On The Following Page)

NON-HAZARDOUS WASTE ONLY. Customer represents and warrants that all materials to be collected by Contractor are nonhazardous solid waste and recyclables ("Waste Materials") and will not contain: (i) any hazardous, biohazardous, infectious, radioactive, flammable, explosive, biomedical, or toxic waste as defined by applicable laws or regulations, including, without limitation, any hazardous waste regulated under the Resource Conservation & Recovery Act, 42 U.S.C. §§ 6901 *et seq*, and associated regulations, 40 C.F.R. Part 261; and the Toxic Substance Control Act, 15 U.S.C. §§ 2601 *et seq*, and associated regulations, 40 C.F.R. Part 761 (including PCBs in any concentration); or (ii) other materials, that because of their chemical or physical state, pose a risk to human health or the environment ("Excluded Waste"). Customer shall remove Excluded Waste from the Equipment or other property, but if such materials are not removed by Customer immediately then Contractor may arrange for lawful disposal at the sole cost and expense of Customer. Title to and liability for Excluded Waste shall at all times remain with Customer. Customer shall be responsible for all costs associated with Excluded Waste, including, but not limited to, handling, loading, preparing, exhuming, transporting, storing, and disposing of Excluded Waste and any materials contaminated therewith. Title to Waste Materials (as defined above) including any value received in connection therewith, shall vest with Contractor upon collection. Customer shall at its expense provide any requested chemical characterization of waste to be collected and provide prior notice of any changes in the waste characteristics or generation process. Customer shall be solely responsible for complying with applicable laws mandating pretreatment, source separation or recycling.

INDEMNITY. Customer shall defend, hold harmless and indemnify Contractor, its officers, directors, members, affiliates, employees, and representatives from and against any and all damage to persons, property or both (including death) or other liabilities (including, but not limited to, reasonable investigation and legal expenses) resulting from the Customer's (or its employees', invitees' or subcontractors') negligence or misconduct, violation of law, use of Equipment or breach of this Agreement.

ACCESS. Customer shall provide unobstructed access to the Waste Materials on the day of collection. If such access is not provided then Customer will be notified and Contractor may make additional collection attempts, subject to "extra pick-up" or additional charges. Contractor shall be excused from providing service if precluded from doing so due to reasons beyond its control. All enclosures must meet Contractor's enclosure standards. Customer represents and warrants that any right-of-way used by Contractor to access the Equipment is sufficient to bear the weight of the Equipment and Contractor's vehicles. Contractor shall not be responsible for any damage to any curb, driveway or subsurface or enclosure.

CHARGES & PAYMENT. Customer agrees to pay all invoice charges within 10 days of the invoice date or the minimum period required by law if greater. If payment is not made when due, Customer agrees that Contractor may charge a late fee for which Customer is responsible in any amount up to the maximum amount allowed by applicable law. Contractor may suspend service or remove its Equipment if payment is late or for any other breach by Customer without prejudice to any of Contractor's other rights, and such suspension or removal shall not constitute termination of this Agreement unless Contractor so elects. Customer agrees that Contractor may charge, and Customer shall pay any suspension and reinstatement related fees, container exchange fees, relocation fees, fees for payments rejected due to non-sufficient funds, and any environmental, fuel, administrative and other fees included on Customer's invoice whether implemented at or subsequent to the inception of this Agreement. Contractor may, in its sole discretion, increase rates and fees to Customer for: (i) any new or change in law, regulation, permit or approval, including any fees, taxes, franchise fees, tolls, host charges or similar charges related to Contractor's business; (ii) any increase in disposal or transportation costs; (iii) any increase in the Consumer Price Index or any successor index; (iv) weights of Waste Material being higher than those estimated; or (v) any change in the Company's fee or rate programs. In addition, Contractor may increase or impose additional rates and fees for reasons other than those set forth above upon prior written notice (which notice may be contained in an invoice) and consent by Customer which may be evidenced verbally, in writing, or by the actions and practices of the parties including payment. Customer shall have conclusively agreed to any Change in Terms or any invoiced amounts upon the earlier of: (i) payment of the invoice; or (ii) failure of Customer to deliver a written objection within 30 days after the notice date. Customer acknowledges and agrees that any rate or fee assessed or increased is not represented to be an offset or pass-through of Contractor's costs, and that such rates or fees assessed or increased may actually reflect an amount for gross profit or margin.

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MISCELLANEOUS. CONTRACTOR MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ALL ARE EXPRESSLY DISCLAIMED. If a conflict exists in this Agreement between terms which are preprinted and those which are handwritten, the handwritten language shall govern. This Agreement is binding on the parties and their successors and assigns, provided that Customer may not assign this Agreement without the prior written consent of Contractor. This Agreement constitutes the entire understanding between the parties regarding the subject matter hereof and supersedes all prior negotiations. The invalidity of any provision of this Agreement shall not invalidate the remaining provisions. This Agreement may be executed in counterparts and by electronic transmission.

EQUAL EMPLOYMENT. Exec. Order 11246, as amended, Sec. 402 of the Vietnam Era Veterans Readjustment Act of 1974, as amended, Sec.503 of the Rehabilitation Act of 1973, as amended, and Sec.61-250.10 and 61-300 (Vets-100A Reporting), Exec. Order13496 and Public Law 95-507 contain required contract clauses relative to equal employment opportunity and are incorporated herein by specific reference. The parties agree to comply with the provisions of 29CFR part 471 and by the requirements of 41CFR60-741.5(a) as applicable.

Advanced Disposal

SALESPERSON #____ FEL _____ REL_____ ROL_____

SERVICE AGREEMENT

CUSTOMER #:_____ **SITE #:**_____

New Account_____ Service Increase_____ Service Decrease_____ Cancel_____

Rate Increase_____ Rate Decrease_____ Other_____ Reason Code_____

CUSTOMER MASTER/BILLING INFORMATION

LEGAL NAME:_____

ADDRESS LINE 1:_____

ADDRESS LINE 2: _____

CITY:_____STATE:_____

ZIP CODE:_____PHONE: (___) - ____ - _____

FAX: (___) - ____ - _____

EMAIL:_____

CONTACT NAME:_____

SITE MASTER MAINTENANCE/SERVICE LOCATION

NAME:_____

ADDRESS LINE 1:_____

ADDRESS LINE 2:_____

CITY:_____STATE:_____

ZIP CODE:_____PHONE: (___) - ____ - _____

FAX: (___) - ____ - _____

EFFECTIVE DATE OF AGREEMENT:_____

	SERV #	SERV TYPE	QTY	CONT. SIZE	COMP. Y/N	ON CALL Y/N	FREQ	EXTRA PICK UP/HAUL RATE	DISPOSAL CHARGE	MONTHLY CHARGES
NEW										
OLD										

OTHER CHARGES: **P.O. #**_____

+ Fuel Fee, Environmental Fee and Administrative Fee as shown on invoice

$____ Per Container per Delivery or Pickup

This Service Agreement ("Agreement"), together with the Terms and Conditions set forth herein, is a legally binding contract between Contractor and Customer, and the individuals executing this Agreement have all power and authority to do so.

Advanced Disposal Services Solid Waste Midwest, LLC
("Advanced")
By:_____
Print Name:_____

_____
("Customer")
By:_____
Print Name:_____

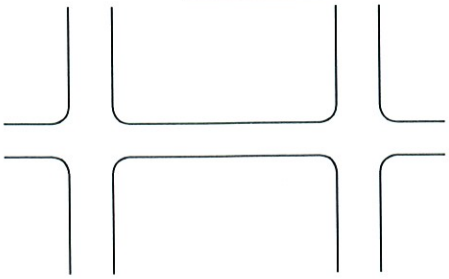
SPECIAL INSTRUCTIONS

_____
_____
_____
_____
_____

DRIVER: _____ DATE DUE:_____
ROUTE:_____ DATE COMPLETED:_____

SPECIAL INSTRUCTIONS:_____
_____
_____

SERVICE NAME:_____ CONTACT:_____
SERVICE ADDRESS:_____ GRID NO._____



⊗ **CONTAINER LOCATION**
CONTAINER SIZE _____
CONTAINER LOCK Y / N
CONTAINER LOCK#
CONTAINER COVER Metal ☐ Plastic ☐
CONTAINER CASTERS
COMMENTS:_____
_____
_____

COMPLETION DATE:____/____/____ **SIGNATURE:**_____

Comfort Solutions Heating and Air Conditioning
130 Cross Dr.
Poplar Grove, IL. 61065
815-218-6271

07/19/2018
Village of Poplar Grove
200 N. Hill St.
Poplar Grove, IL. 61065

Comfort Solutions Heating and Air Conditioning is pleased to provide the following estimate to install ductless split system at the above address.

Samsung AQN36VFUAGMCV 3 ton ductless split heat/cool system in the Mechanical room to cool the computer's and break room. (1) outdoor unit mounted on a bracket against the wall of the ground and (1) 3 ton indoor head unit mounted up high on the wall in the mechanical room. System comes with wireless remote. A channel will be installed on the outside wall to cover the line set, drains lines, refrigeration lines and electrical.

Included: All labor, taxes, electrical and low voltage hookups, drain lines, mounting bracket, pad, indoor evaporator coil, line set, outdoor condenser, wall channel to complete the job. Total Cost of the job. $5,553.00

Comfort Solutions heating and Air Conditioning is Insured and Bonded.
We except Cash, Checks, Visa, Master Card, Discover and we offer 18 months no interest financing on approval of Synchrony Bank.
Terms 35% down payment and the balance due upon completion.

Acceptence:_____ Date:_____

Company:_____ Date: 8-6-18

BONNELL INDUSTRIES INC
TRUCK & ROAD EQUIPMENT

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

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

Quote

Order Number: 0126611
Order Date: 8/28/2018

Bill To: 0002932
VILLAGE OF POPLAR GROVE
200 HILL STREET
POPLAR GROVE, IL 61065

Ship To: 01
VILLAGE OF POPLAR GROVE
610 S. STATE ST
POPLAR GROVE, IL 61065

Phone: (815) 765-3201 Fax: (815) 765-3571 president@village of poplargrove.com
Confirm To: OWEN G COSTANZA Comment:

Phone:
Fax:

Customer P.O.	Ship VIA	F.O.B.	Terms
			Net 30 Days

Ordered	Unit	Item Number	D/S	Each Price	Extended Price
1.00	EACH	**UNIT-5J004798**		31,000.00	31,000.00
Location: 700		2005 INTERNATIONAL 7300 DUMP TRUCK, SINGLE AXLE, GVWR, DT466 TURBO DEISEL ENGINE, 2,690 HOURS, 28,638 MILES, AUTO TRANS, 160" WHEEL BASE, CAB TO AXLE, AIR CONDITIONING, TILT WHEEL, HEATED MIRRORS, AIR SUSPENSION DRIVERS SEAT, SPRING SUSPENSION CHASSIS, 11R22.5 TIRES, HENDERSON MULTI-PURPOSE BODY 9' LONG X 32' SIDE HEIGHT, HENDERSON 10 X 36 SNOW PLOW,. TRUCK COLOR WHITE VIN #1HTWAAAR35J004798			
1.00	EACH	**TRUCK EQUIPMENT**		13,995.00	13,995.00
		APPLICATION 2004 INTERNATIONAL DUMP TRUCK PACKAGE TO INCLUDE: 1- REMOVE PREWET SYSTEM 1- INSTALL REAR MOUNTED -7' MID MOUNT WING 1- INSTALL TWO FUNCTION SECONDARY HYDRAULIC VALVE TO OPERATE WING 1- MODIFY IN CAB CONSOLE FOR TWO CONTROL LEVERS 1- INSTALL TWO CABLE OPERATED CONTROL LEVER 1- ALL REQUIRED PLUMBING 1- ONE ABL-2000-0018 WING LIGHT LIGHT BAR 1- INSTALL ECCO AXIOS 39" LED LIGHT BAR 1- FOUR CORNER AMBER FLASHERS 1- TWO AMBER FLASHERS FACING FRONT 1- TWO LED SCENE LIGHTS 1- TWO LED ALLEY LIGHTS 1- IN CAB CONTROLLER			
1.00	EACH	**ECCO-14-00145-E**		1,980.00	1,980.00
		39" ECCO AXIOS LED LIGHTBAR WITH 6 AMBER LED LIGHTS, 2 ALLEY LIGHTS, 2 WORK LAMPS, 8' EXTENSION CABLE, AND CONTROLLER			
1.00	EACH	**WING**			
		BONNELL WING PLOW PRICE COMPLETE WITH OPTIONS			

Continued

BONNELL INDUSTRIES INC
TRUCK & ROAD EQUIPMENT

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

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Quote

Order Number: 0126611
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200 HILL STREET
POPLAR GROVE, IL 61065

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VILLAGE OF POPLAR GROVE
610 S. STATE ST
POPLAR GROVE, IL 61065

Phone: (815) 765-3201 Fax: (815) 765-3571 president@village of poplargrove.com
Confirm To: OWEN G COSTANZA Comment:

Phone:
Fax:

Customer P.O.	Ship VIA	F.O.B.	Terms
			Net 30 Days

Ordered	Unit	Item Number	D/S	Each Price	Extended Price
		REAR MOUNT JR WING TOE CYLINDER STROKE IS 12" (8" MAX BENCHING) (STD) BUFFER BRACE SUPPORT IS IS LOCATED BEHIND TIRES CUTTING EDGE LENGTH: 7'-0 TRIP MECHANISM: NON-TRIP MOLDBOARD CUTTING EDGE TYPE: HIGH CARBON STEEL CUTTING EDGE SIZE: 3/4X6 STANDAR EDGES 6'-9' NO DISCHARGE END CURB SHOE PLOW MARKER: 24" YELLOW JUMBO LOCK VALVE: YES- DOES GET LOC VALVE PIPING FOR WING LIGHT: NO PIPING FOR WING LIGHTS MOLDBOARD COLOR: ORANGE			
1.00	EACH	***W10160**			
		Wing lock valve - installed to cylinder			
1.00	EACH	***W10190**			
		24" Jumbo blade guide on dischrage end with bolt on bracket			
1.00	EACH	***W10500**			
		Standard 3/4" x 6" C1084 Steel Cutting Edge			
1.00	EACH	***TIME MATERIAL**		850.00	850.00
		Time & Material to add 1ft to Right Hand Side of Henderson 10' Snowplow, includes new Blade & Flap & Paint			
1.00	EACH	***DOC FEES**		100.00	100.00
1.00	EACH	***TITLE FEES**		95.00	95.00

BONNELL INDUSTRIES INC
TRUCK & ROAD EQUIPMENT

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Ship To: 01
VILLAGE OF POPLAR GROVE
610 S. STATE ST
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Phone: (815) 765-3201 Fax: (815) 765-3571 president@village of poplargrove.com
Confirm To: OWEN G COSTANZA Comment:

Phone:
Fax:

Customer P.O.	Ship VIA	F.O.B.	Terms
			Net 30 Days

Ordered	Unit	Item Number	D/S	Each Price	Extended Price
1.00	EACH	***LICENSE**		10.00	10.00

15% RESTOCKING FEE ON RETURNED ITEMS

NO RETURNS ON ELECTRICAL ITEMS

TG

Net Order:	48,030.00
Less Discount:	0.00
Freight:	0.00
Sales Tax:	0.00
Order Total:	48,030.00
Less Deposit:	.00
Order Balance:	.00

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

Salesperson: 0006 Scott Blumeyer

ORDINANCE NUMBER: _____

AN ORDINANCE OF THE VILLAGE OF POPLAR GROVE, ILLINOIS AMENDING TITLE 1 (ADMINISTRATION), CHAPTER TEN (PURCHASING PROCEDURES) OF THE VILLAGE OF POPLAR GROVE CODE OF ORDINANCES

WHEREAS, the Village of Poplar Grove, Illinois ("Village") has adopted a Code of Ordinances ("Code"); and

WHEREAS, Title 1 of the Code governs Administration; and

WHEREAS, Chapter 10 of Title 1 governs the Village purchasing policies; and

WHEREAS, the Village now desires to amend its purchasing policies as set forth herein; and

WHEREAS, the Village has determined such amendments are in the best interest of the Village and its citizens.

NOW THEREFORE, be it ordained by the Village President and the Board of Trustees of the Village of Poplar Grove, Illinois as follows:

1. The above recitals are incorporated herein and made a part hereof.

2. That Section 1-10-3 (General Purchasing Policies) of the Code is hereby amended to read as follows (new language in **bold**, language to be omitted shown as ~~strikethough~~):

1-10-3: GENERAL PURCHASING POLICIES:

This section describes Village purchasing policies which apply to all non-emergency purchases of material, equipment, supplies, and services.

PURCHASING CATEGORIES

Non-emergency purchases made by the village may be grouped under the following categories:

A. Purchases up to $2,500.

B. Purchases between $2,501 and state limit, as defined in ILCS Ch. 65, Act 5, § 8-9-1 and as amended, hereafter referred to as "state limit."

C. Purchases above the state limit.

All of these categories require a different level of organizational approval.

A. Purchases up to two thousand five hundred dollars ($2,500) can be made in the open market with approval of the department head. Verbal or written quotes are encouraged whenever possible. Physical records regarding dates, contacts, and quotes received should be retained in the department's files.

B. Purchases between two thousand five hundred one dollars ($2,501) and the state limit require three (3) written quotes and the approval of the Village

Administrator, Village Treasurer and Village President. Physical records regarding dates, contacts, and quotes received should be retained in the department's files. Due diligence must be done to obtain three written quotes. If three written quotes are unable to be obtained, formal approval from the Village Administrator, Village Treasurer, and Village President must be obtained prior to purchase.

C. Purchases above the state limit must be competitively bid through formal public bid procedures, and in accordance with state law and village ordinances. Bid documents require written approval of the Village President, and final bid approval is made by the Village Board. Requires approval of the Village Administrator, Village Treasurer, Village President, and Board of Trustees.

Emergency Purchases. In the event of enemy caused, other disaster, or other exigent circumstances, the Village President or his/her designee is authorized on behalf of the village to procure such services, supplies, equipment, or materials as may be necessary for such purposes, in view of exigency, without regard to the statutory procedures or formalities normally prescribed by law pertaining to village contracts or obligations, as authorized by the Village Code.

The terms and conditions of any purchase of services by the Village shall be memorialized in writing (e.g. contracts, purchase orders, etc.).

3. Except as amended in this Ordinance, all other provisions and terms of Village Code of Ordinances shall remain in full force and effect as previously enacted except that those ordinances, or parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.

4. This Ordinance shall be in full force and effect after its approval, passage and publication in pamphlet form as required by law.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2018

AS FOLLOWS:

VOTING "AYE": _____

_____

VOTING "NAY": _____

_____

ABSENT, ABSTAIN, OTHER _____

APPROVED_____, 2018

ATTEST:

VILLAGE CLERK

VILLAGE PRESIDENT

ORDINANCE NO. 2018-_____

AN ORDINANCE AUTHORIZING THE SALE OF CERTAIN PERSONAL PROPERTY OWNED BY THE VILLAGE OF POPLAR GROVE, ILLINOIS

WHEREAS, the Village of Poplar Grove ("Village") owns certain items of personal property; and

WHEREAS, 65 ILCS 5/11-76-4, authorizes the Village to sell personal property which is no longer necessary or useful to, or for the best interests of, the Village; and

WHEREAS, it is the opinion of the corporate authorities of the Village that it is no longer necessary, or useful to, or in the best interests of the Village to retain the item(s) of personal property identified in Exhibit A, attached hereto and incorporated herein (referred to herein as the "Property"); and

WHEREAS, the Village has determined that it is in the best interests of the Village to sell the Property via iBid, the State of Illinois online auction system.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Poplar Grove, Boone County, Illinois, as follows:

1. The foregoing recitals are incorporated herein by reference.
2. Pursuant to 65 ILCS 5/11-76-4, the Village President and Board of Trustees of the Village of Poplar Grove find that the Property is no longer necessary, or useful to, or in the best interest of the Village, and that the best interest of the Village will be served by the sale of the Property via iBid. Further the Village President is hereby authorized to execute any documents necessary to effectuate the sale contemplated herein and the Village Clerk to attest the same.
3. Except as amended in this Ordinance, all other provisions and terms of Village Code of Ordinances shall remain in full force and effect as previously enacted except that those

ordinances, or parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.

4. This Ordinance shall be in full force and effect after its approval, passage and publication in pamphlet form as required by law.

PASSED this ____ day of _____, 2018.

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

_____
President of the Board of Trustees
Of the Village of Poplar Grove

ATTEST:

_____
Village Clerk

EXHIBIT A- PERSONAL PROPERTY

- One (1) 2011 Ford Ranger Pick-Up Truck with VIN: 1FTKR1EE5BPB06138