City of St. Francis
Common Council Meeting

January 5, 2016
7:00 p.m.

Roll Call:
Mayor St. Marie-Carls
Alderpersons Bostedt, Wattawa, Brickner, McSweeney, Fliss and Klug

Public Hearings:

Presentation:
Citizens Comments (Sign-In required with 5 minute time limit): This is an opportunity for residents to discuss topics relevant to City of St. Francis

Resolutions and Ordinances:

Minute Approval:
1. Minutes of the Common Council meeting held December 15, 2015 - 12-15-2015 Council Minutes

Reports from Committees/Commissions/Boards:
1. Minutes of the License Committee meeting held December 15, 2015 - License Minutes 12-15-2015
2. Minutes of the Board of Health meeting held January 17, 2015 - MINUTES FROM THE BOH 12-17-15

Action Items from Committees/Commissions/Boards:
1. Action to be taken from the License Committee meeting held January 5, 2016
    - License Committee Agenda dated January 5, 2016 - 1-5-16 License Agenda - Public version
2. Action to be taken from the Planning Commission meeting held December 15, 2015
    - Recommendation to accept the application for the PUD amendment and project plan for the Bear Development on South Lake Drive as presented and to schedule the Public Hearing
3. Action to be taken from the Finance Committee meeting held January 5, 2016
    - Finance Committee Agenda dated January 5, 2016 - Finance Agenda 01-05-2016

Appointments to Committees/Commissions/Boards:
1. Action concerning any currently outstanding appointments to Committees, Commissions and Boards provided for under the City of St. Francis Code
    - Amanda Bednarski – Board of Public Works

Correspondence with Possible Action or Referral to Committees/Commissions/Boards:

1. Mayor's Update #76 - Mayors Update-76 -12-30-2015-2
2. 12/30/2015 from City Engineer re: Traffic Signal work at East Denton/South Kinnickinnic/South Nicholson Avenues for Railroad Crossing project - denton-kk-nicholson signal proposals 12-28-2015 revised 1-4-2016
3. denton-kk-nicholson signal proposals 12-28-2015
4. Audit Update – List of auditor recommendations that are now in place and being enacted from the September auditor meeting - Mayor - Memo and Documentation - Audit

Discussion Items with Possible Action:

1. Voucher List dated January 5, 2016 in the amount of $343,558.04 - 1-5-16 Voucher List

Training/Conference/Seminar Requests:

Comments on Prior, Present and Potential Agenda Items:

1. City Attorney
2. City Administrator
3. Department Heads
4. Alderpersons
5. Mayor
    - Building Schedule Update
    - Upcoming Public Hearing Dates
    - Year End Departmental Report Update

Adjourn to Closed Session: Roll Call Vote Required – None Scheduled

Adjourn:

NOTE: The Council may discuss other matters as authorized by law, and reserves the right to reconvene in Open Session after Closed Session action. Some of the correspondence, ordinances and resolutions may or may not be acted upon or discussed by Council.

PUBLIC NOTICE

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MINUTES OF THE CITY OF ST. FRANCIS COMMON COUNCIL MEETING HELD DECEMBER 15, 2015

The meeting was called to order at 7:00 p.m. by Mayor St. Marie-Carls. Following the Pledge of Allegiance and a moment of silence for the community, roll call was taken.

Present: Mayor St. Marie-Carls, Alderpersons Bostedt, Wattawa, McSweeney, Fliss and Klug

Also Present: City Administrator Rhode, City Attorney Alexy, City Clerk/Treasurer Uecker, Police Chief Dietrich, Fire Chief Lockwood, City Engineer Dejewski, Building Inspector Vretenar and interested citizens

Excused: Alderman Brickner

Presentation:

- Golden Living – Presentation of Grant to the St. Francis Fire Department
- Presentation of Comprehensive Plan – Part II – Mayor St. Marie-Carls

Resolutions and Ordinances:
Resolution Amending 2016 General Fund Budget – No action was taken

Minute Approval:
Moved by Alderwoman Fliss, seconded by Alderman Wattawa to place on file the minutes of the Common Council meeting held December 1, 2015. Motion carried.

Reports from Committees/Commissions/Boards:
Moved by Alderwoman Fliss, seconded by Alderman Wattawa to place on file the Reports from Committees/Commissions/Boards as listed on the December 15, 2015 Common Council Agenda. Motion carried.

Action Items from Committees/Commissions/Boards:
Moved by Alderman Wattawa, seconded by Alderwoman Bostedt to approve Beverage Operator's Licenses – New for Scott Alpren, Trevor Hergert, Lisa Lewis and Natalee Rose Ward. Motion carried.

Appointments to Committees/Commissions/Boards:
None

Correspondence with Possible Action or Referral to Committees/Commissions/Boards:
Moved by Alderwoman Fliss, seconded by Alderman Wattawa to place on file with reference in the minutes the Mayor's Update #75. Motion carried.

Moved by Alderwoman Bostedt, seconded by Alderwoman Fliss to place on file with reference in the minutes the correspondence from Jayme Krevs regarding St. Francis Railway "Quiet Zone". Motion carried.

Moved by Alderwoman Fliss, seconded by Alderman Wattawa to place on file with reference in the minutes the correspondence from the City Clerk/Treasurer regarding 2016-2017 Election Inspector Appointments and concur with the appointments. Motion carried.

Discussion Items with Possible Action:
Moved by Alderwoman Fliss, seconded by Alderwoman Bostedt to place on file and approve all vouchers on the Voucher List dated December 2, 2015 through December 15, 2015 in the amount of $303,363.36. Motion carried.

Moved by Alderwoman Fliss, seconded by Alderwoman Bostedt to place on file the Request for Proposals for 4235 South Nicholson Avenue and to refer these to the Planning Commission. Motion carried.

Moved by Alderwoman Fliss, seconded by Alderman McSweeney to place on file with reference in the minutes the bids for demolition and abatement of 4235 South Nicholson Avenue and to award the demolition and abatement contract to the lowest qualified bidder – Cream City Wrecking in the amount of $125,700. Motion carried.

Training/Conference/Seminar Requests:
Moved by Alderwoman Bostedt, seconded by Alderman Klug to place on file with reference in the minutes the Training/Conference/Seminar Request as listed on the December 15, 2015 Common Council Agenda and to approve the request with the necessary expenses as it is a budgeted item. Motion carried.

Adjourn to Closed Session:
Moved by Alderwoman Fliss, seconded by Alderman Wattawa to Adjourn to Closed Session for discussion regarding Wisconsin Statutes **§19.85(1)(e**) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session – Police Department Union Negotiations for 2016-2017 Labor Agreement and Fire Department Union Negotiations for 2016-2017 Labor Agreement. The following voted "aye": Alderman Wattawa, Alderman Klug, Alderman McSweeney, Alderwoman Bostedt, Alderwoman Fliss. Motion carried.

Time: 9:07 p.m.

Moved by Alderwoman Fliss, seconded by Alderman McSweeney to reconvene into Open Session. Motion carried.

Time: 9:24 p.m.

Moved by Alderwoman Fliss, seconded by Alderwoman Bostedt that the Common Council set the Police Department Union Deductible for Health Insurance and Retirees be $2000/$4000 for 2016. Motion carried.

Adjourn:
Moved by Alderwoman Bostedt, seconded by Alderman Klug to adjourn. Motion carried.

Time: 9:25 p.m.

MINUTES OF THE LICENSE COMMITTEE MEETING HELD
DECEMBER 15, 2015

Present: Alderpersons Wattawa and Klug

Also Present: City Clerk/Treasurer Uecker, City Attorney Alexy, Chief Dietrich, Scott Alpren, Dmitry Beyer, Trevor Hergert, Lisa Lewis, Natalee Rose Ward

Excused: Alderman Brickner

Alderman Wattawa called the meeting to order at 6:47 p.m.

Moved by Alderman Klug, seconded by Alderman Wattawa to place on file the minutes of the License Committee meeting held December 1, 2015. Motion carried.

Moved by Alderman Klug, seconded by Alderman Wattawa to deny the Beverage Operator's License – New for Dmitry Beyer due to falsification of the application. Motion carried.

Moved by Alderman Klug, seconded by Alderman Wattawa to recommend approval of Beverage Operator's Licenses – New for Scott Alpren, Trevor Hergert, Lisa Lewis and Natalee Rose Ward. Motion carried.

Moved by Alderman Klug, seconded by Alderman Wattawa to adjourn. Motion carried.

Time: 6:52 p.m.

MINUTES FROM THE BOARD OF HEALTH MEETING

HELD ON JANUARY 17, 2015

Meeting was called to order at 0730.

Members present: Mrs. Vickie Dominski, Mrs. Jackie Hemmer, Mrs. Sandy Jaskulski, Alderwomen Debbie Fliss, Dr. Brian McSorley, Mrs. Jackie Stueck and Kathy Scott.

Minutes were read and accepted by Vickie Dominski and seconded by Sandy Jaskulski, motion carried.

A motion was made by Dr. Brian McSorley and seconded by Jackie Hemmer to approve quarterly report, motioned carried.

An update of the mumps was given as well as the compliance of the school immunization law and students.

Program updates: A grant for Prevention has been secured. This year the money will be used to update the Health Department's Strategic Health Plan. This grant ends on September 30, 2016. We are already half way through the grant cycle for all Preparedness Grants.

The Health Department would like to have license fees come from the South Milwaukee Health Department. The Cudahy Health Department already has this in place. This way all fees for the consortium will be the same. Billing for all licenses regarding environmental health comes directly from South Milwaukee. The motion was made to have the license fees be determined by the Environmental Health Consortium as is done in Cudahy and South Milwaukee. Motion made by Alderwomen Fliss and seconded by Sandy Jaskulski. Motion carried. A list of the fee schedule from South Milwaukee/Cudahy and St. Francis was given as a comparison.
Due to a recent assessment from the State an Environmental Health Consortium Food Establishment Operator Survey was sent out to all establishments that receive inspections, 67.2% of the responses deemed the program to be excellent. 27.27% Very Good, 5.45% Good. There were no Fair or poor ratings.

2016 Budget: The 2016 budget for the Health Department was presented. The Health Department had a 12.38% cut. The PHN's position would have been entirely eliminated from the budget however, that position will be maintained with school and grant funding. The PHN will only be in the department approx. 6 hours a week. This means the department will be left

unattended some hours during the day. This year's budget was a very difficult and as we look ahead we can clearly see that it will only become more difficult. The State has also been looking at multiple jurisdiction health departments and how they should be determining costs to each participating jurisdiction whether t is based on equalized valuation or determine the proportionate levy contribution from each county on a per capita basis. More to come.

The Health Department participated in the 140 review and received a congratulations from the State as to the success of the Department and staff. The review acknowledged that the St. Francis Health Department exceeds in all standards. They also recommended that staff be adding so the Department could increase level to reflect the level of service it truly provides to residents. They also appreciate the support from the BOH for maintaining a strong Public Health Department. The 140 review is conducted every 5 years per State Statue.

Old Business: Walk to the Days for Health was discussed. A motion was made to discontinue the walk and plan another activity to increase activity perhaps with the school age children. Motion was made by Alderwomen Fliss and seconded by Vickie Dominski, motion passed.

Dates for meetings in 2016: March 17; June 16; September 15; December 15, 2016.

Meeting adjourned at 0830.

License Committee Agenda

January 5, 2016
6:45 p.m.

NOTICE

There will be a License Committee meeting on **Tuesday, January 5, 2016 at 6:45 p.m.** at the new Civic Center in the Committee Room located at 3400 E. Howard Avenue.

LICENSE COMMITTEE AGENDA

1. Call to order by Chairperson Brickner.
2. Approval of the Minutes of the License Committee Meeting held December 15, 2015
3. Licenses:

   Beverage Operator License – New

   Brandon J. Lawler (Needs Class)

   Tiffany M. Miller (Needs proof of current Milwaukee License)

   Carl E. Schad

   Edward J. Simpson

   Temporary class "B"/"Class B" Retailer's License - Renewal

   Airshows of Wisconsin, Inc. – Paul A. Rogers, Representative – 12th Annual Bay View Wine Fest to be held on June 25 & 26, 2016 at Marian Center located at 3211 S. Lake Dr.

4. Discussion and Possible Action:
5. Correspondence:
6. Unfinished Business:

   Ordinance regarding venues with large gatherings

   Marian Center – Special Use Ordinances No. 840 and No. 987

7. Adjourn

PUBLIC NOTICE

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NOTE: There is a potential that a quorum of the Common Council may be present. Posted 12/30/2015

Finance Committee Agenda

January 5, 2016
6:00 p.m.

FINANCE COMMITTEE AGENDA

1. Call to order

2. Approval of the Minutes of the Finance Committee Meeting held December 1, 2015

3. Discussion and Action Items:
   - Draft Capital Improvements Fund Budget for 2016
   - Purchasing Policy
   - Write off of Accounts Receivable
   - City of Oak Creek – Dispatch Invoice for 3rd and 4th Quarter – 2015
   - Budget Amendment – Court Clerk
     a. Information verification of funding proposal from Mayor for Court Clerk full time position
     b. Additional information and discussion on uncollected court fines

4. Correspondence:
   - 12/10/215 from City Engineer re: Robert White Property

5. Unfinished Business:

6. Adjourn

PUBLIC NOTICE

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NOTE: There is a potential that a quorum of the Common Council may be present.

CoryAnn St. Marie-Carls, Mayor, City of St. Francis

3400 E. Howard Ave. St. Francis, WI 53235 • (414) 399-0797 • Mayor@stfranwi.org

12/30/2015

Memo:

To: Honorable Common Council, Staff & Citizens

From: Mayor St. Marie-Carls

Re: Info Sharing Update #76 - from Mayor

THIS UPDATE:

1. **Happy New Year to all of you and your families.**

2. **Many questions have come on the tax bills. There is no time like the present to begin to gather measures and summaries on our year end reports to start tracking on our budget to begin 2016. Our taxpayers have experienced a drastic shift in their values and taxes. Many questions have come forward and there is no easy answer accept that as a Council we have to start NOW to find budgetary solutions for the future and communicate and report to the citizens often. Below I send some citizens information on our ratios and tax summary found in our budget document as supplementary information.**

   The fact of the matter is the timing of the total appraisal (re-evaluation) of our Community created a drastic shift. Better planning years ago could have kept this shift from being as drastic.

   Just telling citizens they missed the opportunity to appeal their appraisal really does not solve the matter, there was little or no change indicated for those 125 people who came to the open book. We need to stay on top of all matters that concern taxes and being good stewards of the monies from our taxpayers. Our Civic Center building is estimated at to add 42 cents per thousand of assessed value for each property tax payer and was not the cause of most of the drastic shift and change in the community. I intend to continue to bring up these matters to start early with necessary discussion.

ASSESSED VALUE VS ASSESSMENT RATIO8 YEAR REVIEW	Assessed Value	Equalized Value	Assessment Ratio	TIF #3 & 4 Value
Valuation Year				
2015	**$564,741,200**	**$601,441,100**	**.93898**	**$108,020,100**
2014	$651,318,802	$569,633,300	1.14	$100,158,760
2013	$654,318,802	$571,772,700	1.14	$52,765,500
2012	$660,416,600	$607,019,900	1.0868	$11,158,579
2011	$665,588,000	$634,211,600	1.049	N/A
2010	$677,816,400	$649,557,500	1.045	N/A
2009	$668,027,000	$681,521,100	0.9802	$97,245,700
2008	$550,495,900	$681,138,200	0.8082	$54,790,600
2007	$545,720,000	$671,903,500	0.8122	$52,765,500

CoryAnn St. Marie-Carls, Mayor, City of St. Francis

3400 E. Howard Ave. St. Francis, WI 53235 • (414) 399-0797 • Mayor@stfranwi.org

Property Tax Summary

2011	2012	2013	2014	2015	2016		$ of Change
General Fund	$4,388,035	$4,044,666	$4,044,666	$4,082,166	$4,127,189	$4,117,076	$-10,113
Capital Projects Fund	$178,880	$215,379	$215,379	$230,379	$230,379	$253,085	$22,706
Debt Service Fund	$0	$302,870	$322,870	$590,354	$555,331	$555,331	$0
Library Fund	$547,639	$531,639	$531,639	$531,639	$531,639	$531,639	$0
Garbage and	$305,000	$325,000	$305,000	$290,000	$280,000	$280,000	$0
Total Tax Levy	**$5,419,554**	**$5,419,554**	**$5,419,554**	**$5,724,538**	**$5,724,538**	**$5,737,131**	$12,593

3. **Comprehensive Plan - <u>The official Public Hearing for the approval will now be held January 19th.</u> Thank you to the Plan Commission and Melinda Dejewski for all their hard work on this plan for the last 3 years. PLEASE REVIEW IT AND LET US KNOW YOUR COMMENTS. I have not heard anything thus far from all the Council members. <u>Please comment on the Implementation Plan as I explained on December 15th</u>.**

4. **<u>City Attorney Office Hours:</u> I asked Paul Alexy our contracted City Attorney to come up with some office hours starting in 2016 on the 2 Mondays a month that he comes to the Civic Center for Municipal Court. It is anticipated that this service will help save time and increase efficiency by eliminating some of the emails and providing a scheduled face to face meeting time with our staff for legal needs and agenda items. Elected Officials can also meet with Paul after Court is over if need be by having him text or email the Council member after he completes court for the Council member to come to the Civic Center for a face to face meeting as needed. I ask that our Attorney announce these hours and that our staff schedule time to go over needs with him accordingly. This will be trail for the first quarter of the year and we will determine measures of efficiency on this process. No extra budget funds are anticipated for these office hours. (I ASK THIS SCHEDULE TO BEGIN BY THE END OF JANUARY).**

City of St. Francis

Melinda K. Dejewski, PE, City Engineer/Director of Public Works

REVISED JANUARY 4, 2016

After this letter was submitted to the Clerk for the Common Council meeting tomorrow, one of the vendors contacted me regarding their quote. They did not include the material cost in their quote. I asked all the vendors who submitted quotes to break down their quotes into material cost and labor cost. While the Outdoor Lighting quote increased, the amount of the increase is strictly the material cost which is the same as the other vendors. Outdoor lighting is still the lowest quote and therefore we still recommend award to them.

December 28, 2015

Honorable Mayor and Common Council
City of St. Francis

Subject: Traffic Signal Work at E. Denton/S. Kinnickinnic/S. Nicholson Avenues
for Railroad Crossing Project

Gentlepersons:

The State informed the City on December 3, 2015 that there is some traffic signal work that needs to be done to get the intersection operational. The railroad has completed their part of the project as far as they can prior to this work being completed. The value of the work requires proposals for the work to be obtained. The Engineering Department requested proposals from 4 vendors. Below is a summary of the quotes:

Vendor	Proposal
Outdoor Lighting	***$14,233.00***
PieperLine	$22,064.00
Pro-Electric	No Quote Submitted
Haberheml Electric	$18,814.00

The Commissioner of Railroads has committed to assist funding any signal work over the $30,000 that was the original estimate of the City's participation. Outdoor Lighting performed the work to install the signals at this intersection and are familiar with the site and its configuration therefore, their cost can be lower due to their knowledge of the site. The Engineering Department recommends award of the work to Outdoor Lighting for $11,937.00.

Respectfully submitted,

Melinda K. Dejewski

Melinda K. Dejewski, P.E.
City Engineer/Director of Public Works

City of St. Francis

Melinda K. Dejewski, PE, City Engineer/Director of Public Works

December 28, 2015

Honorable Mayor and Common Council
City of St. Francis

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City Engineer/Director of Public Works

CoryAnn St. Marie-Carls, Mayor, City of St. Francis
3400 E. Howard Ave. St. Francis, WI 53235 • (414) 399-0797 • Mayor@stfranwi.org

12/30/2015
Memo:
To: Staff, Citizens and Council
From: Mayor St. Marie-Carls
Re: Audit Update and follow up

To start 2016 – I asked for a check back on the items recommended by our audit team to deploy.
This information is not available at this time.

FYI: I have attached the recommendations from the Auditor for information for the Council as these items.

Many of these items need to be deployed and further discussion will occur at the Finance meeting.

NOTE: With the hire of a new desk Clerk in the Clerk/Treasurers office, I recommend the new hire has book keeping experience and as the Bargaining Committee to review this job description.

See attached audit recommendations taken from our 2014 audit.
Scroll down to see them in the packet.

St. Francis - Audit 2014

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

- Material Weaknesses -
Internal Control - Deficiencies (2 pgs)

Cudahy (1/2 page)
Comments
no areas under
"internal control
environment"

BAKER TILLY

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To the City Council and Management
City of St. Francis
St. Francis, Wisconsin

In planning and performing our audit of the financial statements of the City of St. Francis as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

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

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

> Internal Control Environment
> Internal Control Over Financial Reporting

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
May 14, 2015

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

INTERNAL CONTROL ENVIRONMENT

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

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

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

Controls Over Accounts Payable/Disbursements

1. The accounts payable general ledger account and list of accounts payable should be reconciled regularly.
2. There should be a process to review, record, and approve retainages at year end.

Controls Over Payroll

1. There should be a process for authorization for new employees and changes to employee rates and data in the payroll system.

Controls Over Property Taxes

1. The process for generating tax bills and maintaining the property records should be independent of the tax collection function.
2. There should be a formal process to prepare and approve journal entries to record taxes receivable and the tax settlements.
3. Bank reconciliations for the tax account should be performed timely by someone independent of the tax collection process or cash receipting process.

Controls Over Utility Billing and Receipting

1. The process for generating utility bills and maintaining the billing records should be independent of the collection function.
2. The entry of new customers and changes in billing rates should be reviewed by someone other than the person who enters the information into the billing system.
3. A monthly reconciliation should be prepared between the general ledger and the subsidiary ledgers.
4. There should be a process for estimating and reviewing unbilled revenue accounts.

INTERNAL CONTROL ENVIRONMENT (cont.)

CONTROLS OVER MONTHLY AND YEAR-END ACCOUNTING

1. Adjusting journal entries and supporting documentation should be reviewed and approved by an appropriate person who is not the original preparer.
2. Account reconciliations prepared throughout the year should be performed by someone independent of processing transactions in the account.
3. Estimates, including those for such things as allowance for doubtful accounts, should be monitored regularly by management.

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

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

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

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

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

> Complete and accurate financial statements, including footnotes, are prepared.

> Financial reports are independently reviewed for completeness and accuracy.

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

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

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

St. Francis - Audit 2014

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

St. Francis - 7 prior year pages

Cudahy
2 prior year pages

St Francis - Hold it Joy

St. Francis

INFORMATION TECHNOLOGY

As part of the audit, we were required to identify the processes in place that provide a controlled information technology (IT) environment for the applications, supporting systems and infrastructure determined to be critical to the financial statement audit. We documented the processes in place for each of the three main areas of focus: manage changes, logical access and IT operations. We then assessed the design effectiveness of each of these processes and noted the following opportunities to strengthen the city's IT controls.

A form should be used to facilitate adding new employees, modifying existing employee access and removing access for terminated employees. Approval should be granted by an authorized individual before any changes occur. Access rights should be reviewed periodically. A process should also be developed to monitor security logs periodically. Active review of the security logs helps correlate individual events into patterns and helps identify any unusual activity or security violations.

Also, access to the server should be limited to a select few personnel. The server should be in a secure location and should require appropriate authorization and identification before access is allowed. In the new Civic Center building, the server is now in a locked room and access is limited to a select few personnel.

We have IT specialists on staff that are available to assist you with implementing any of the above suggestions.

CUSTODIAL CREDIT

Governmental Accounting Standards Board (GASB) Statement No. 40 requires disclosures about deposits and investments. One of the main purposes of GASB Statement No. 40 is to indicate to users of financial statements the custodial risks involved with an entity's deposits and investments. These disclosures are included in the notes to your financial statements. At December 31, 2014, the city had $98,891 of deposits that were uninsured and uncollateralized.

With regard to deposits at banks, the FDIC coverage changed in 2013. On January 1, 2013, the temporary unlimited coverage for non-interest bearing transaction accounts expired. The rules now also distinguish between in-state and out-of-state accounts. Here are the current rules.

> In-state accounts (deposits are held in an institution in the same state where the government is located)

- Up to $250,000 for the combined amount of all time (CDs) and savings deposits (includes NOW accounts and money market deposit accounts)
- Up to $250,000 for all demand deposit accounts (defined as "deposits payable on demand and for which the depository institution does not reserve the right to require advanced notice of withdrawal")

> Out-of-state accounts (deposits are held in an institution outside of the state where the government is located)

- Up to $250,000 for the combined total of all deposit accounts

These rules were in effect as of January 1, 2013.

SF

TAX INCREMENTAL FINANCING (TID) DISTRICT NO. 3 FINANCIAL PLANNING

At December 31, 2014, TID No. 3 has a deficit fund balance of $2,465,814 and will not be receiving an increment in 2015. Debt payments in 2015 and future years will increase the TIF No. 3 fund deficit and the advance from the general fund. The debt payments for 2015 are approximately $394,000. Currently, TID No. 3 is being charged 3% interest on its advance from the general fund with no means to repay this in the foreseeable future. We recommend that the city develop an alternative plan for this TID should development and increased value fail to happen. This could include ceasing to charge interest on the advance, transfers from the general fund, or consideration of the future viability of increment sharing.

UPDATE TO OTHER POST EMPLOYMENT BENEFIT (OPEB) INFORMATION

The city currently reports certain other post-employment benefit (OPEB) information in its financial statements. This information was derived from a valuation dated December 31, 2012. The city is due for another valuation for the year ended December 31, 2015. This should be completed prior to audit fieldwork to ensure audit work can be done timely. Please contact us if you have any questions regarding this requirement.

DEBT SERVICE FUND BUDGET

Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds. The city currently does not adopt a detailed annual budget for its debt service fund. We recommend that the city include a detailed debt service fund budget in its annual budget document.

DECENTRALIZED CASH COLLECTIONS

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

Examples in your government that fit this situation include the library and police department.

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

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

> Implement a centralized receipting process with adequate segregation of duties

> For cash collections, ensure pre-numbered receipts are being used and all receipts in the sequence are being reviewed by someone other than the person receipting the cash and receipts tie to deposits

> Perform surprise procedures at decentralized locations (cash counts, walkthrough of processes, etc.)

> Require regular cash deposits to minimize collection on-hand

> Limit the number of separate bank accounts

SF

DECENTRALIZED CASH COLLECTIONS (cont.)

- Segregate duties as much as possible – the person receipting cash should be separate from the person preparing deposits and the person reconciling bank accounts should be separate from the cash collection activity
- Perform a month-to-month or year-to-year comparisons to look for unusual changes in collections
- If collecting from a drop box site, consider sending two people to collect the funds, especially during peak times

As always, the cost of controls and staffing must be weighed against the benefits of safeguarding your assets.

INFORMATIONAL POINTS

SEC Debt Compliance Considerations

In 2014, the Securities and Exchange Commission (SEC) undertook an initiative known as the Municipalities Continuing Disclosure Cooperation Initiative (MCDC Initiative). This initiative is a result of SEC concerns about "potentially widespread violations of the federal securities laws by municipal issuers and underwriters of municipal securities in connection with certain representations about continuing disclosures in bond offering documents."[1] Under the MCDC Initiative, the SEC requested municipal securities issuers and underwriters to self-report material false certifications of compliance in bond offering documents.

While the deadline to self-report has passed, we expect the increased scrutiny on municipal securities to continue. The SEC has indicated that no issuer is too small to be involved in an enforcement action. Fines and penalties for violations uncovered after the deadline for self-reporting may be significant. Because your organization issues public debt, we recommend that you take a close look at your policies and procedures to ensure that you are in compliance with what is required.

In addition to the increased focus on official reporting requirements, issuers should also be aware that the SEC has been reviewing public statements made by government officials during its investigations. Following are selections from investigation report release no. 69516, which explain the SEC's views on this topic:

> "Public officials should be mindful that their public statements, whether written or oral, may affect the total mix of information available to investors, and should understand that these public statements, if they are materially misleading or omit material information, can lead to potential liability under the antifraud provisions of the federal securities laws."
>
> "Investors may be more likely to rely upon statements from public officials where written undertakings made pursuant to Rule 15c2-12 have not been fulfilled and required continuing disclosures are not available through the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") system."
>
> "In this Report, the term "public official" means elected officials, appointed officials, and employees, or their functional equivalents, of any State, municipality, political subdivision or any agency of instrumentality thereof."

We recommend that your debt policies and procedures incorporate adequate training to ensure that all public officials understand their specific responsibilities in this area.

[1] SEC website, Division of Enforcement

SF

INFORMATIONAL POINTS (cont.)

GASB 67 AND 68

The Wisconsin Department of Employee Trust Funds sent an Employer Bulletin ("Bulletin") to all Wisconsin Retirement System Employers related to the new GASB pension reporting requirements. The Bulletin was dated December 1, 2014 (Vol.31, No. 16).

As noted in the Bulletin, GASB 67 affects the Wisconsin Retirement System ("WRS" or "the Plan") for its year ended December 31, 2014. GASB 68 affects the employers participating in the Plan. GASB 68 will affect your organization as of December 31, 2015.

WRS has represented that it will provide general information necessary for employers to implement GASB 68. There will be a significant impact on your financial statements including:

> Your organization's proportionate share of the WRS's net pension asset or liability will be reported in your full-accrual funds and the government-wide financial statements for the first time.

> The net pension asset or liability should be allocated to the full-accrual funds that are expected to make payments toward this liability.

> The footnote disclosures will have significant changes.

We are available to assist you with the implementation of this new standard.

WISCONSIN ACT 274 IMPLEMENTATION

During 2013 the Wisconsin legislature passed Act 274 which revised the law applicable to residential tenants' delinquent utility charges. This legislation preserved the ability of municipal utilities to use the tax roll for collecting delinquent utility charges; however, there are some new requirements that the utility will need to comply with in order to utilize this collection method for residential tenant accounts. The requirements include additional disclosures and notifications to property owners (landlords). At this time, management should consider if the billing system can be used to enhance the efficiency of these notifications as well as the data required for amounts ultimately transferred to the tax roll. Additional information on this legislation can be found at http://www.lwm-info.org/vertical/sites/%7B92F7D640-E25A-4317-90AD-4976378A8F8D%7D/uploads/2013_Wisconsin_Act_274_FAQ_Packet.pdf.

PRIOR YEAR POINTS

PURCHASING POLICY (PER 12/31/13 LETTER)

Currently, the city does not have a formal purchasing policy but uses the requirements of state statutes as a guideline. A written policy is important so that all city personnel are aware of the requirements and can apply them consistently. We recommend that the city develop a formal, written purchasing policy.

Status (12/31/14)

The city is in process of creating a formal purchasing policy.

SF

PRIOR YEAR POINTS (cont.)

INVESTIGATE ACCOUNTABILITY FOR BANK ACCOUNTS (PER 12/31/13 LETTER)

During our testing of cash, we noted an account on the city's books for which no activity has been recorded for several years. This account was not material to the financial statements as a whole; however, we recommend management investigate the nature of this account to understand if it should be recorded on the city's books. In addition, if this account should be on the city's books, controls should be put in place to monitor and reconcile the activity related to this cash account. If this account is not a city bank account, it should not be using the city's federal identification number and should not be appearing on the city's bank confirmation.

Status (12/31/14)

This recommendation still applies.

SPECIAL ASSESSMENTS (PER 12/31/13 LETTER)

The city maintains detailed records by parcel number of special assessments owed to the city by two separate methods, a spreadsheet for older assessments and a subsidiary ledger within the general ledger system for newer assessments. During our review of the excel listing, it was noted that several parcels had prepaid their special assessment before it was officially assessed and recorded as a receivable and thus, these parcels have credit balances on the excel listing. As these have now been officially assessed and recorded in the subsidiary ledger, these parcels should be reviewed to determine if their outstanding balances are correct.

Status (12/31/14)

This recommendation still applies.

TAX INCREMENTAL FINANCING DISTRICT (TID) BUDGETS (PER 12/31/13 LETTER)

Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds. The city currently does not budget for its TID on an annual basis. We recommend that the city include the TID in its annual budget process.

Status (12/31/14)

This recommendation still applies.

CAPITALIZATION THRESHOLD (PER 12/31/13 LETTER)

The city will be undertaking a large project to construct a new municipal building, including police and fire facilities over the course of the next two years. This is the ideal time to revisit your capitalization thresholds so that the efforts involved in tracking the new assets do not outweigh the benefits derived. The city does not have a written capitalization policy as noted below in the "Prior Year Points" section. The city's unwritten policy has been to capitalize any general capital assets over $1,000 for financial reporting purposes. Raising the capitalization threshold does not mean that you need to stop tracking assets below the threshold for insurance or other purposes. It simply means that items below the threshold will not be tracked for financial reporting purposes for the audit. We recommend that the city consider raising its capitalization threshold, either on a going-forward basis or retroactively.

Status (12/31/14)

The city approved raising the capitalization threshold to $5,000 effective January 1, 2014. This comment is resolved.

SF

PRIOR YEAR POINTS (cont.)

Sewer Equipment Replacement Reserve Accounts (Per 12/31/13 Letter)

The city received a grant from the Department of Natural Resources (DNR) several years ago which was used to construct a sewer collection system. Under terms of the DNR grant agreement, the city must maintain a replacement fund to be used toward the purchase of replacement mechanical equipment or major mechanical repair, as necessary. Funds are to be deposited at least annually into a separate and distinct account to be used exclusively for replacement. The amount to be deposited is determined based on a replacement schedule which is developed and updated periodically by the city based on an estimate of future expenditures for equipment replacement that will be necessary to maintain the facility's capacity throughout its design life of 20 years.

A few years ago, separate cash accounts were established for these replacement funds. Each year, the city administrator, city clerk/treasurer and city engineer review the sewer replacement schedule to determine how much should be set aside for replacement. However, deposits for these amounts into the separate cash accounts have not been made for several years.

Status (12/31/14)

During 2014, Ehlers and Associates conducted an analysis for the city that showed the city had overfunded the replacement account. For financial reporting purposes, the newly calculated amount of restricted cash and restricted net position is shown on the financial statements. We recommend that the city transfer funds annually to a separate cash account to better segregate these funds so that they are not spent for other purposes.

General Ledger Updating of Subsidiary Ledgers (Per 12/31/13 Letter)

During our audit, we noted that certain subsidiary ledgers were not being updated properly and/or timely to the general ledger throughout the year. This includes the subsidiary ledgers for Utility Billing and District Improvements (used for special assessments tracking). This can lead to a number of problems including improper assessment of penalties on accounts and incomplete reports, such as those that are prepared during budget time. Assistance from general ledger support was necessary to get the transactions properly posted and in a condition where we could audit the records. We recommend that city personnel work with general ledger support to understand the proper way to perform these updates.

Status (12/31/14)

This recommendation still applies.

Future Financial Planning (Per 12/31/13 Letter)

Long-term financial planning is an important part of managing the city's finances and contributing to the long-term success of the city. Due to recent new borrowings, on-going capital projects, and the activity of the existing TIDs, we recommend a financial projection be done at this time to determine the effects on fund balances (general, debt service, and capital projects) and advances to the TIDs.

Status (12/31/14)

This recommendation still applies.

SF

PRIOR YEAR POINTS (cont.)

Tax Incremental Financing District (TID) Compliance Audit (Per 12/31/13 Letter)

The city presently has one TID which is reported as a capital projects fund in the financial statements.

In addition to the annual financial statement audit coverage, the district is also required by state statutes to have separate audits throughout its lifetime of up to 27 years. These are known as TID compliance audits and are required at the following times:

1. After 30% of the project expenditures (in the project plan) are made.
2. After the end of the expenditure period.
3. After the termination of the district.

Each of the audits described contains three separate areas of coverage:

1. Financial audit of the district from date of creation through the applicable date.
2. Compliance of the district with the approved project plan (and amendments).
3. Compliance of the district with state statutes.

TID No. 3 has expended more than 30% of its project expenditures noted in the project plan and is due for its first compliance audit as discussed above. The city planned to have this audit completed in 2012.

Status (12/31/14)

The required audit has not been completed.

Identity Theft Prevention Program (Per 12/31/13 Letter)

New federal rules require that entities that bill regularly for services develop and implement an Identity Theft Prevention Program. The Program, popularly referred to as the "Red Flag Rules" must include reasonable policies and procedures for detecting, preventing, and mitigating customer identity theft. Under the Red Flag Rules, creditors such as municipalities and utilities must develop a written program that identifies and detects the relevant warning signs, or "red flags", of identity theft. These may include, for example, unusual account activity, fraud alerts on a consumer report, or attempted use of suspicious account application documents. The program must also describe appropriate responses that would prevent and mitigate the crime and detail a plan to update the program. The program must be managed by the Governing Body or senior employees of the entity and include appropriate staff training.

The compliance date was originally November 1, 2008, but was extended to December 31, 2010. It is our understanding that you have not yet adopted a policy to comply. We recommend you do so as soon as possible. Sample policies are available from many statewide associations and other sources.

Status (12/31/14)

The city adopted an ordinance in 2014 regarding identity theft protection. This comment is resolved.

SF

PRIOR YEAR POINTS (cont.)

Tax Incremental Financing District (TID) No. 3 Expenditure Recording (Per 12/31/13 Letter)

Included in the city's financial statements is a TID District capital project fund (TID No. 3). Currently, all TID project expenditures are being recorded into a single general ledger account on the city's books. State statutes require that the city prepare and make available to the public updated annual reports describing the status of each TID, including expenditures and revenues. This report also includes a schedule reporting the actual costs to the plan estimate by project.

We recommend that the city set up a subsidiary record (preferably using separate general ledger accounts) to model the TID project plan. This would allow the city to monitor its actual costs against the project plan. We also recommend that the city classify all previous capital outlay costs to the appropriate line item on the TID No. 3 project plan.

Status (12/31/14)

The city is in the process of breaking these costs out in accordance with the TID project plan cost categories.

Library Remodeling Project (Per 12/31/13 Letter)

In 2007, the city completed an extensive library remodeling project. However, no detailed listing of library additions was ever established. Currently, the total outlay has been recorded on the government-wide statement of net position and is being depreciated using a composite rate.

We recommend the city establish a detailed list of the library additions and enter them into the city's capital asset software.

Status (12/31/14)

The city has determined that the costs of doing this outweigh the benefits and will continue to depreciate the library remodeling on a composite basis. This comment is resolved.

Capitalization Policy (Per 12/31/13 Letter)

During our audit, we noted that the city has not developed a written capitalization policy for general capital assets or infrastructure assets. We feel that a written policy is important so that all city personnel are aware of the required elements and can apply them consistently. This is especially important in the event of an extended employee absence or employee turnover.

A comprehensive capital assets policy should include:

1. Capitalization thresholds.

2. Depreciable lives, considering: a) the length of time these assets have historically lasted, b) specific asset use, and c) industry guidelines. This information should be based on the city's experience with its assets. Current depreciable lives in use should be re-evaluated as part of this process.

SF

PRIOR YEAR POINTS (cont.)

CAPITALIZATION POLICY (PER 12/31/13 LETTER) (cont.)

3. Defining what qualifies as a capital item versus an expense.

   GASB No. 34 requires the following reporting requirements for users of the depreciation method:

   > Maintenance costs – Expense
   > Preservation costs – Capitalize
   > Additions – Capitalize
   > Improvements – Capitalize
   > Ancillary costs – Capitalize
   > Interest during construction – Expense

4. Depreciation method for the various types of assets (i.e., straight-line.)

5. Salvage value (if any) for various types of assets.

We recommend that the city develop a capital asset policy.

Status (12/31/14)

The city is in process of creating a formal capitalization policy.

GENERAL JOURNAL ENTRIES (PER 12/31/13 LETTER)

In most accounting systems, there are only four ways financial information is input into the financial records. They are posting of receipts, posting of disbursement, interfacing of payroll and billing systems and by general journal entries. Typically, general journal entries are used to adjust the financial records for errors that may occur in the processing of financial information. They can also be used to allocate costs or revenues to other funds.

It is important that any of these forms of entry be supported by source documentation such as receipts, vouchers for payment, timesheets, payroll printouts and billing invoices. It is equally important for source documentation to exist for general journal entries and that such documentation be maintained in a manner that is easily accessible and can also become a permanent record of the city's financial records.

During our audit, we reviewed numerous general journal entries. Most of the entries were adequately explained and contained adequate documentation to support the journal entry; however, for some entries, supporting documentation could not be readily located.

We recommend that the city enhance their general journal entry form to include a description of the source documentation that supports the entry, if it is not attached to the entry itself. The city should also consider a procedure where an individual other than the individual making the entry approve the adjustment. This would provide for more control over this type of entry.

Status (12/31/14)

This recommendation still applies.

SF

PRIOR YEAR POINTS (cont.)

ACCOUNTING, AUDITING, AND OUR ROLE AS AUDITORS (PER 12/31/13 LETTER)

We are often asked by our clients to discuss what condition the "books" are in, and what our role is as your audit firm. We believe that it is important for the governing body to be informed about such matters.

The following section describes your accounting process in general terms and the ways in which we work with your staff.

During the audit, we provided assistance to your city by recording various adjustments and reclassifications to your records.

All of these changes are reflected properly in your audited financial statements. A copy of the changes (AJE's) has been provided to your staff.

Because we are providing assistance to your staff by making changes to your financial information, you should be aware of our efforts. Many of our clients rely on us to make year end adjustments as we have described. In many cases, we have the experience or expertise to compute and make corrections to your records. Such expertise may not exist within your employee group. We work with many clients every year on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments rather than your staff spending hours researching the proper adjustment. Examples of these adjustments include tax roll settlements and advance refunding transactions related to long-term debt.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your books are materially correct and accurately reflect the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

Please be aware that as you receive monthly budget reports, you need to consider whether any of the changes we make at year end have an impact on your interim reports. If there is an impact, it will affect the process you use internally to make estimates for your following year's budget.

Many of our clients receive monthly reports that do not include receivables and payables. As long as you budget for 12 months of income and expense, you should be able to establish a proper budget.

In summary, each of our clients depends on us for services and support in a unique way. We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

Status (12/31/14)

This communication still applies.

SF

PRIOR YEAR POINTS (cont.)

Accounts Receivable (Per 12/31/13 Letter)

The city currently has many old, and potentially uncollectible accounts receivable being carried on the city's books. Carrying receivables as assets which have a low likelihood of collection overstates the city's financial position.

We recommend that city personnel review the list of outstanding accounts receivable to determine collectibility. Amounts that are collectible should be pursued for collection and amounts that are uncollectible should be written off the books by a council resolution.

Writing off an account from the books does not mean collection attempts should cease if the city feels such efforts are cost justified. Collection attempts should continue for those amounts still deemed to be collectible. However, writing off uncollectible accounts will improve the accuracy of the city's financial position and make monthly accounting procedures more efficient.

Status (12/31/14)

This recommendation still applies.

Delinquent Personal Property Taxes (Per 12/31/13 Letter)

The city currently has outstanding a number of delinquent personal property taxes for which the likelihood of collection appears low. These delinquent personal property taxes should be reviewed and collection attempts pursued as is determined to be appropriate. Any amounts determined to be uncollectible should be written off by a city council resolution.

Per Wisconsin state statute 74.55, all uncollectible delinquent personal property taxes receivable to the city that are older than six years, dating from January 1 of the year due, are uncollectible and should be written off.

We recommend that the city write off all delinquent personal property that are from tax rolls prior to 2007 and review any outstanding bills from the 2007 tax roll to the present to determine if any of the receivables are also uncollectible. Writing off an account from the books does not mean collection attempts should cease if the city feels such efforts are cost justified. Collection attempts should continue for those amounts still deemed to be collectible.

Status (12/31/14)

Write offs through 2006 were done in early 2015.

Check No	Per	Date	Payee	Description	Inv Amount	V/M
67745						
	12/15	12/17/2015	BURAZIN, CARLEEN	REFUND SA OVERPAYMENT	751.94	
67746						
	12/15	12/17/2015	CHAPTER 13 TRUSTEE	ROBERT SCOTT EDMONDS #09-33033-JES	316.00	
67747						
	12/15	12/17/2015	ICMA-RC	PLAN NUMBER 301536	1,030.00	
67748						
	12/15	12/17/2015	KRESSIN, DALE J	BANE DENTAL SURGERY	3,974.02	
67749						
	12/15	12/17/2015	LICHOHOFF, SUSAN	REFUND WATER/SEWER PMT	124.00	
67750						
	12/15	12/17/2015	NORTH SHORE BANK FSB	MISC DEDUCTION	5,572.00	
67751						
	12/15	12/17/2015	ST FRANCIS POLICE DEPARTMENT	PARKING/POSTAGE	19.54	
	12/15	12/17/2015	ST FRANCIS POLICE DEPARTMENT	CHIEF	12.00	
	12/15	12/17/2015	ST FRANCIS POLICE DEPARTMENT	PRISONER FOOD	5.29	
	12/15	12/17/2015	ST FRANCIS POLICE DEPARTMENT	EVIDENCE	12.77	
67752						
	12/15	12/17/2015	WI SCTF	CASE IDENTIFIER 1302486	46.15	
	12/15	12/17/2015	WI SCTF	CASE IDENTIFIER 3998990	121.46	
67753						
	12/15	12/18/2015	ALBANO, LAURIE M	REFUND TAX OVERPAYMENT	520.45	
67754						
	12/15	12/18/2015	BURAZIN, JAMES	TAX OVERPAYMENT REFUND	1,134.93	
67755						
	12/15	12/18/2015	CALDERON, JOHN H	TAX OVERPAYMENT REFUND	1,526.77	
67756						
	12/15	12/18/2015	GREER & WF, WILLIE	TAX OVERPAYMENT REFUND	877.74	
67757						
	12/15	12/18/2015	KOLB, JOHN	TAX OVERPAYMENT REFUND	591.15	
67758						
	12/15	12/18/2015	KOPPLIN, SCOTT & MICHEL	TAX OVERPAYMENT REFUND	780.82	
67759						
	12/15	12/18/2015	LA COMBE, BERNICE J	TAX OVERPAYMENT REFUND	375.40	
67760						
	12/15	12/18/2015	MAGALLON, JUAN	TAX OVERPAYMENT REFUND	1,112.71	
67761						
	12/15	12/18/2015	MANSKE, KEVIN	TAX OVERPAYMENT REFUND	731.88	
67762						
	12/15	12/18/2015	MARTIN, CHRISTOPHER K	TAX OVERPAYMENT REFUND	865.62	
67763						
	12/15	12/18/2015	PIONTEK, RICHARD	TAX OVERPAYMENT REFUND	231.92	
67764						
	12/15	12/18/2015	SCANTLIN, TERRY	TAX OVERPAYMENT REFUND	771.63	
67765						
	12/15	12/18/2015	SCHMIDT, SANDRA	REFUND TAX OVERPAYMENT	290.71	
67766						
	12/15	12/18/2015	TOPORSH, PETER R	TAX PAYMENT REFUND	438.53	
67767						
	12/15	12/18/2015	VIAR, RICHARD & ANITA	TAX OVERPAYMENT REFUND	1,090.26	
67768						
	12/15	12/18/2015	WARTNER, KEVIN E	TAX OVERPAYMENT REFUND	841.80	
67769						
	12/15	12/18/2015	WE ENERGIES	SIGNALS	585.46	
	12/15	12/18/2015	WE ENERGIES	PARKS	387.99	
	12/15	12/18/2015	WE ENERGIES	LIGHTS	14,991.85	

Check No	Per	Date	Payee	Description	Inv Amount	V/M
	12/15	12/18/2015	WE ENERGIES	GARAGE	363.45	
	12/15	12/18/2015	WE ENERGIES	4235 S NICHOLSON AVE	449.89	
	12/15	12/18/2015	WE ENERGIES	SIREN	19.92	
	12/15	12/18/2015	WE ENERGIES	4235 S NICHOLSON AVE	26.35	
	12/15	12/18/2015	WE ENERGIES	GARAGE	173.21	
	12/15	12/18/2015	WE ENERGIES	CIVIC CENTER	3,170.19	
	12/15	12/18/2015	WE ENERGIES	CIVIC CENTER	780.40	
67770						
	12/15	12/18/2015	WEST JR - TRUSTEE &, JACK V	TAX OVERPAYMENT REFUND	910.74	
67771						
	12/15	12/18/2015	WILSON, JODI L	TAX OVERPAYMENT REFUND	501.35	
67772						
	12/15	12/18/2015	WOJCIECHOWSKI, KENNETH E	TAX OVERPAYMENT REFUND	895.81	
67773						
	12/15	12/21/2015	APRILL, HOWARD J	TAX OVERPAYMENT REFUND	681.61	
67774						
	12/15	12/21/2015	BALDWIN, KURT	TAX OVERPAYMENT REFUND	183.64	
67775						
	12/15	12/21/2015	BANASZYNSKI & WIFE, LEO	TAX OVERPAYMENT REFUND	773.47	
67776						
	12/15	12/21/2015	BERES, JOHN	TAX OVERPAYMENT REFUND	696.94	
67777						
	12/15	12/21/2015	BEZELLA, MYRA	TAX OVERPAYMENT REFUND	296.57	
67778						
	12/15	12/21/2015	BROWN, JULIE G	TAX OVERPAYMENT REFUND	479.37	
67779						
	12/15	12/21/2015	BRUNEAU, BRADLEY P & DONNA	TAX OVERPAYMENT REFUND	715.37	
67780						
	12/15	12/21/2015	HANSON, DAWN	TAX OVERPAYMENT REFUND	265.48	
67781						
	12/15	12/21/2015	JEKA, DAVID & STEPHANIE	TAX OVERPAYMENT REFUND	360.31	
67782						
	12/15	12/21/2015	JONES, RICHARD C	TAX OVERPAYMENT REFUND	391.02	
67783						
	12/15	12/21/2015	KNAAK, RICHARD	REFUND TAX OVERPAYMENT	510.89	
67784						
	12/15	12/21/2015	KOLODZEK, KENNETH & JEANMARI	TAX OVERPAYMENT REFUND	139.54	
67785						
	12/15	12/21/2015	KOZEY, SANDRA	TAX OVERPAYMENT REFUND	434.16	
67786						
	12/15	12/21/2015	LEBOEUF, JOHN & JULIE	TAX OVERPAYMENT REFUND	287.02	
67787						
	12/15	12/21/2015	LISTINSKY, TOM J	TAX OVERPAYMENT REFUND	688.59	
67788						
	12/15	12/21/2015	MALKOWSKI, CHRISTOPHER	TAX OVERPAYMENT REFUND	435.21	
67789						
	12/15	12/21/2015	MARZAHL, KELLENE	TAX OVERPAYMENT REFUND	730.75	
67790						
	12/15	12/21/2015	MATTHAEUS, ROBERT C	TAX OVERPAYMENT REFUND	314.03	
67791						
	12/15	12/21/2015	MATTHEW, JAMES & KATHRYN	TAX OVERPAYMENT REFUND	297.95	
67792						
	12/15	12/21/2015	MC CABE, FRED	TAX OVERPAYMENT REFUND	934.09	
67793						
	12/15	12/21/2015	MCSWEENEY, MICHAEL D	TAX OVERPAYMENT REFUND	131.07	

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67794						
	12/15	12/21/2015	MOORE, DANIEL	TAX OVERPAYMENT REFUND	346.73	
67795						
	12/15	12/21/2015	MUTCHLER, KLAYTON	TAX OVERPAYMENT REFUND	498.37	
67796						
	12/15	12/21/2015	OTTO, TROY J & MARY C	TAX OVERPAYMENT REFUND	1,045.04	
67797						
	12/15	12/21/2015	PESCH, ANDREW	TAX OVERPAYMENT REFUND	921.62	
67798						
	12/15	12/21/2015	QUILES, JOSE	REFUND OF OVERPAYMENT OF TAXES	240.14	
67799						
	12/15	12/21/2015	RAMCZYK, PATRICIA	TAX OVERPAYMENT REFUND	845.05	
67800						
	12/15	12/21/2015	RECKER, DION	TAX OVERPAYMENT REFUND	726.62	
67801						
	12/15	12/21/2015	ROGERS, CHRISTINE & FREDERICK	REFUND OF TAX OVERPAYMENT	1,001.29	
67802						
	12/15	12/21/2015	SANDERS, ALAN & STEPHANIE	TAX OVERPAYMENT REFUND	840.17	
67803						
	12/15	12/21/2015	SCHERMER, CHARLES	TAX OVERPAYMENT REFUND	164.77	
67804						
	12/15	12/21/2015	SEROKA, JOEL F	TAX OVERPAYMENT REFUND	901.21	
67805						
	12/15	12/21/2015	SNOPEK, RONALD	TAX OVERPAYMENT REFUND	1,342.28	
67806						
	12/15	12/21/2015	STOVER, WALTER	TAX OVERPAYMENT REFUND	988.27	
67807						
	12/15	12/21/2015	SZMIDT, MARK	REFUND OF TAX OVERPAYMENT	916.97	
67808						
	12/15	12/21/2015	SZYDLOWSKI, ROBERT & BONNY	TAX OVERPAYMENT REFUND	500.76	
67809						
	12/15	12/21/2015	TUTAJ, KENNETH	TAX OVERPAYMENT REFUND	1,222.03	
67810						
	12/15	12/21/2015	WENDLANDT, SCOTT	TAX OVERPAYMENT REFUND	775.08	
67811						
	12/15	12/21/2015	WILLIS, ALAN & MARY ANN	TAX OVERPAYMENT REFUND	511.03	
67812						
	12/15	12/31/2015	ARMBRUSTER, MARK & BETH	TAX OVERPAYMENT REFUND	688.80	
67813						
	12/15	12/31/2015	BANACH, NICHOLAS	TAX OVERPAYMENT REFUND	229.15	
67814						
	12/15	12/31/2015	BARANOWSKI, PATRICIA	TAX OVERPAYMENT REFUND	538.51	
67815						
	12/15	12/31/2015	BARRERA, GARY	TAX OVERPAYMENT REFUND	743.80	
67816						
	12/15	12/31/2015	BARTH, SCOTT CHARLES	TAX OVERPAYMENT REFUND	639.81	
67817						
	12/15	12/31/2015	BLOCHOWICZ, DAVID	LOTTERY CREDIT REFUND	121.27	
67818						
	12/15	12/31/2015	BLOOR, JEFFERY	TAX OVERPAYMENT REFUND	447.53	
67819						
	12/15	12/31/2015	BOKNEVITZ, ROBERT & PAULA	TAX OVERPAYMENT REFUND	874.17	
67820						
	12/15	12/31/2015	BORCHARDT, RICK A	TAX OVERPAYMENT REFUND	159.60	
67821						
	12/15	12/31/2015	BROWN, GILBERT	TAX OVERPAYMENT REFUND	1,036.36	

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67822	12/15	12/31/2015	BUSCHMANN, DANIEL M	REFUND TAX OVERPAYMENT	536.74	
67823	12/15	12/31/2015	CARUSO, ANTHONY & WF	TAX OVERPAYMENT REFUND	548.07	
67824	12/15	12/31/2015	CASSAVANT, CAROL N	TAX OVERPAYMENT REFUND	800.62	
67825	12/15	12/31/2015	CEFALU, DEBRA J	TAX OVERPAYMENT REFUND	823.73	
67826	12/15	12/31/2015	CITIMORTGATE INC	TAX KEY 546-1164 ST.FRANCIS WI	69.95	
67827	12/15	12/31/2015	DAVIS, SCOTT	TAX OVERPAYMENT REFUND	1,125.32	
67828	12/15	12/31/2015	DIMITRIJEVIC, MARINA	TAX OVERPAYMENT REFUND	1,008.18	
67829	12/15	12/31/2015	DIXAN, AMANDA	TAX OVERPAYMENT REFUND	623.51	
67830	12/15	12/31/2015	DODGE, JAMES F	TAX OVERPAYMENT REFUND	1,115.25	
67831	12/15	12/31/2015	DOUBEK, BARBARA	TAX OVERPAYMENT REFUND	1,396.88	
67832	12/15	12/31/2015	EIDEMANIS, BARBARA	TAX OVERPAYMENT REFUND	472.63	
67833	12/15	12/31/2015	FINCH, ROBERT & JENNIFER	REFUND TAX OVERPAYMENT	345.98	
67834	12/15	12/31/2015	FIRKINS, TERRY	TAX OVERPAYMENT REFUND	132.81	
67835	12/15	12/31/2015	FRANKS, JOHN D & SANDRA L	TAX OVERPAYMENT REFUND	265.01	
67836	12/15	12/31/2015	GATES, DAVID A	TAX OVERPAYMENT REFUND	903.44	
67837	12/15	12/31/2015	GEAR, LESTER & DEBRA	TAX OVERPAYMENT REFUND	686.85	
67838	12/15	12/31/2015	GRIESENHOFER, ANTON & BARBAR	TAX OVERPAYMENT REFUND	423.77	
67839	12/15	12/31/2015	GRILL, RAYMOND	TAX OVERPAYMENT REFUND	169.34	
67840	12/15	12/31/2015	GRUDZIELANEK, DANIEL & TARA	TAX OVERPAYMENT REFUND	223.45	
67841	12/15	12/31/2015	HIPPENSTEEL, DAVID & SANDRA	TAX OVERPAYMENT REFUND	1,094.30	
67842	12/15	12/31/2015	HIRTHE, PERRY & LINDA	TAX OVERPAYMENT REFUND	708.15	
67843	12/15	12/31/2015	HOHNER, TERENCE R.	REFUND OF TAX OVERPAYMENT	556.00	
67844	12/15	12/31/2015	HORBINSKI, PATRICIA	TAX OVERPAYMENT REFUND	452.34	
67845	12/15	12/31/2015	HUBBARD, MEGANN M	TAX OVERPAYMENT REFUND	453.29	
67846	12/15	12/31/2015	HUNHOLZ, JEFFREY	TAX OVERPAYMENT REFUND	808.60	
67847	12/15	12/31/2015	JENSEN, ANDREW	TAX OVERPAYMENT REFUND	632.57	
67848	12/15	12/31/2015	JOHNSON, BRUCE	TAX OVERPAYMENT REFUND	235.26	
67849	12/15	12/31/2015	KNUDSON, MAYNARD F	TAX OVERPAYMENT REFUND	181.89	

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67850	12/15	12/31/2015	KNUDSON, MAYNARD F	TAX OVERPAYMENT REFUND	149.21	
67851	12/15	12/31/2015	KOSHAK, JUSTIN	REFUND TAX OVERPAYMENT	579.17	
67852	12/15	12/31/2015	KUCZYNSKI, DEAN & STEPHANIE	TAX OVERPAYMENT REFUND	706.91	
67853	12/15	12/31/2015	KUEHL, DORIE L	TAX OVERPAYMENT REFUND	1,059.57	
67854	12/15	12/31/2015	LAMBERT, MATTHEW D	TAX OVERPAYMENT REFUND	175.28	
67855	12/15	12/31/2015	LENTES, AMY	TAX OVERPAYMENT REFUND	86.37	
67856	12/15	12/31/2015	LYLES, CLARENCE R	TAX OVERPAYMENT REFUND	1,009.91	
67857	12/15	12/31/2015	MADUNICH, JEFFERY & WIFE	TAX OVERPAYMENT REFUND	619.82	
67858	12/15	12/31/2015	MALKOWSKI, ROYCE	TAX OVERPAYMENT REFUND	851.60	
67859	12/15	12/31/2015	MAUDIE, EDWARD & SHARON	TAX OVERPAYMENT REFUND	449.48	
67860	12/15	12/31/2015	MBZ 4501 LLC	TAX OVERPAYMENT REFUND	14.78	
67861	12/15	12/31/2015	MCDONOUGH, PATRICK M	TAX OVERPAYMENT REFUND	1,107.31	
67862	12/15	12/31/2015	MCELHANEY, DAPHNE	REFUND TAX OVERPAYMENT	789.45	
67863	12/15	12/31/2015	MEDINA, OSCAR J FLORES	TAX OVERPAYMENT REFUND	590.07	
67864	12/15	12/31/2015	MELAVEN, DAVID	TAX OVERPAYMENT REFUND	2,183.76	
67865	12/15	12/31/2015	MICHALSKI, KAREN	TAX OVERPAYMENT REFUND	239.34	
67866	12/15	12/31/2015	MROZ, PETER	TAX OVERPAYMENT REFUND	259.21	
67867	12/15	12/31/2015	NAJAM, NADEEM	TAX OVERPAYMENT REFUND	5,498.35	
67868	12/15	12/31/2015	NERBY, JEFFREY A	TAX OVERPAYMENT REFUND	709.09	
67869	12/15	12/31/2015	PAWLAK, KEITH	TAX OVERPAYMENT REFUND	503.04	
67870	12/15	12/31/2015	PAYSON, BRIAN	TAX OVERPAYMENT REFUND	605.11	
67871	12/15	12/31/2015	PEREZ, CARRIE L	TAX OVERPAYMENT REFUND	1,147.27	
67872	12/15	12/31/2015	PERKINS, MICHAEL & HOLLY	TAX OVERPAYMENT REFUND	866.25	
67873	12/15	12/31/2015	REITCI, ROBERT	REFUND TAX OVERPAYMENT	955.60	
67874	12/15	12/31/2015	REYES, JEFFREY E	REFUND OVERPAYMENT OF TAXES	1,070.77	
67875	12/15	12/31/2015	ROANHOUSE, JENNIFER L	TAX OVERPAYMENT REFUND	247.37	
67876	12/15	12/31/2015	RUBIN, ANDREW R	TAX OVERPAYMENT REFUND	202.96	
	12/15	12/31/2015	SCHASSLER, PETER	TAX OVERPAYMENT REFUND	376.08	

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67877						
	12/15	12/31/2015	SCHUKNECHT, BRIAN	TAX OVERPAYMENT REFUND	841.43	
67878						
	12/15	12/31/2015	SCHUMANN, BRUC & PAMELA	TAX OVERPAYMENT REFUND	1,037.10	
67879						
	12/15	12/31/2015	SENNER, JOSEPH S	REFUND TAX OVERPAYMENT	1,047.96	
67880						
	12/15	12/31/2015	SERVICELINK	REFUND:TAX KEY 583-1076-4451 S PENNSYL	197.08	
67881						
	12/15	12/31/2015	SISK, RANDALL J & MARLINDA K	TAX OVERPAYMENT REFUND	348.20	
67882						
	12/15	12/31/2015	SMITH, KYLE J	TAX OVERPAYMENT REFUND	1,359.42	
67883						
	12/15	12/31/2015	SOLIWODA, JOSEPH & BARBARA	TAX OVERPAYMENT REFUND	813.75	
67884						
	12/15	12/31/2015	THOMA, GAIL	TAX OVERPAYMENT REFUND	770.47	
67885						
	12/15	12/31/2015	THOMPSON, CHESTER O	TAX OVERPAYMENT REFUND	788.98	
67886						
	12/15	12/31/2015	THORNE, ANDREW	TAX OVERPAYMENT REFUND	712.63	
67887						
	12/15	12/31/2015	TICE, TIM & JOAN	TAX OVERPAYMENT REFUND	850.33	
67888						
	12/15	12/31/2015	TOTKA, MICHAEL & CAROLINE	TAX OVERPAYMENT REFUND	892.09	
67889						
	12/15	12/31/2015	WAYDICK, ERIC M	TAX OVERPAYMENT REFUND	248.79	
67890						
	12/15	12/31/2015	WEGNER, ROBERT & DIANE	TAX OVERPAYMENT REFUND	909.72	
67891						
	12/15	12/31/2015	WHITE, MARK & PAMELA	TAX OVERPAYMENT REFUND	494.05	
67892						
	12/15	12/31/2015	WIMER, PATRICIA	TAX OVERPAYMENT REFUND	606.83	
67893						
	12/15	12/31/2015	WOIAK, JEREMY J	REFUND OVERPMNT TAX KEY 5850352	316.31	
67894						
	12/15	12/31/2015	WOLFF, GARY J	TAX OVERPAYMENT REFUND	807.40	
67895						
	12/15	12/31/2015	WROBBEL, TODD J	TAX OVERPAYMENT REFUND	1,019.62	
67896						
	12/15	12/31/2015	ZAK, RICHARD A & DARLENE A	TAX OVERPAYMENT REFUND	1,067.53	
67897						
	12/15	12/31/2015	ZMANIA, VICTORIA	TAX OVERPAYMENT REFUND	148.06	
67898						
	12/15	12/31/2015	ABOX INC	HIGHWAY	192.58	
	12/15	12/31/2015	ABOX INC	HIGHWAY	449.36	
67899						
	12/15	12/31/2015	ALSCO	CLOTHING NEW/REPLACE	35.62	
	12/15	12/31/2015	ALSCO	CLOTHING NEW/REPLACE	35.62	
67900						
	12/15	12/31/2015	AT&T/SBC	CIVIC CENTER	181.12	
	12/15	12/31/2015	AT&T/SBC	CIVIC CENTER	181.12	
	12/15	12/31/2015	AT&T/SBC	CIVIC CENTER	181.12	
	12/15	12/31/2015	AT&T/SBC	PARK SECURITY	183.67	
67901						
	12/15	12/31/2015	AUTO BRAKE CLUTCH & GEAR CO	HWY #34	174.90	
	12/15	12/31/2015	AUTO BRAKE CLUTCH & GEAR CO	HWY #34	19.10	

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67902						
	12/15	12/31/2015	BAKER & TAYLOR	CREDIT	4.63-	
	12/15	12/31/2015	BAKER & TAYLOR	CREDIT	15.92-	
	12/15	12/31/2015	BAKER & TAYLOR	CREDIT	14.87-	
	12/15	12/31/2015	BAKER & TAYLOR	ANF	11.60	
	12/15	12/31/2015	BAKER & TAYLOR	REC BORR ANF	14.49	
	12/15	12/31/2015	BAKER & TAYLOR	AD AUDIO	40.79	
	12/15	12/31/2015	BAKER & TAYLOR	REC BORR PBK	3.47	
	12/15	12/31/2015	BAKER & TAYLOR	REC BORR AD AUDIO	73.41	
	12/15	12/31/2015	BAKER & TAYLOR	AD FIC	38.79	
	12/15	12/31/2015	BAKER & TAYLOR	ANF	649.93	
	12/15	12/31/2015	BAKER & TAYLOR	REC BORR PBK	53.24	
	12/15	12/31/2015	BAKER & TAYLOR	AD FIC	89.13	
	12/15	12/31/2015	BAKER & TAYLOR	ANF	170.40	
	12/15	12/31/2015	BAKER & TAYLOR	ANF	71.28	
67903						
	12/15	12/31/2015	BLUE TARP FINANCIAL	HIGHWAY	193.99	
67904						
	12/15	12/31/2015	CENTER POINT PUBLISHING	AD FIC	23.37	
67905						
	12/15	12/31/2015	CHAPTER 13 TRUSTEE	ROBERT SCOTT EDMONDS #09-33033-JES	316.00	
67906						
	12/15	12/31/2015	CHILDS PHD SC, CRAIG D	NEW HIRE EVALUATION - POLICE DEPT	495.00	
67907						
	12/15	12/31/2015	CITY OF MILWAUKEE	ELECTION SIGNS	25.50	
67908						
	12/15	12/31/2015	CITY OF MILWAUKEE	STREET LIGHTING	173.62	
67909						
	12/15	12/31/2015	CONTROL SOLUTIONS INC	HEALTH DEPT	333.00	
67910						
	12/15	12/31/2015	CUMMINS N POWER LLC	CIVIC CENTER	687.85	
67911						
	12/15	12/31/2015	DEPT OF ADMINISTRATION	NOVEMBER FINES	4,435.86	
67912						
	12/15	12/31/2015	DIAMOND ELECTRIC LTD	PARK REPAIRS	420.00	
	12/15	12/31/2015	DIAMOND ELECTRIC LTD	PARK REPAIRS	840.00	
67913						
	12/15	12/31/2015	DISC GO TECHNOLOGIES INC	LIBRARY SUPPLIES	225.80	
67914						
	12/15	12/31/2015	DIVERSIFIED BENEFIT SERVICES	FSA ADMINISTRATIVE SERVICES	158.23	
67915						
	12/15	12/31/2015	FEDEX	TIF #5	36.53	
67916						
	12/15	12/31/2015	FINDAWAY WORLD LLC	LIBRARY	934.92	
67917						
	12/15	12/31/2015	FIRST ASSOCIATED INS AGENCY	BOND - HEMMER	100.00	
67918						
	12/15	12/31/2015	FORCE AMERICA INC	HWY #6	102.61	
	12/15	12/31/2015	FORCE AMERICA INC	HWY #6	239.42	
67919						
	12/15	12/31/2015	GALE/CENGAGE LEARNING	AD FIC	27.19	
	12/15	12/31/2015	GALE/CENGAGE LEARNING	AD FIC	61.58	
	12/15	12/31/2015	GALE/CENGAGE LEARNING	AD FIC	24.80	
67920						
	12/15	12/31/2015	GEAR WASH LLC	FIRE DEPT	583.70	

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67921						
	12/15	12/31/2015	GENUINE PARTS COMP - MILWAUKE	HWY #23	45.49	
	12/15	12/31/2015	GENUINE PARTS COMP - MILWAUKE	HWY #23	106.13	
	12/15	12/31/2015	GENUINE PARTS COMP - MILWAUKE	HWY	7.12	
	12/15	12/31/2015	GENUINE PARTS COMP - MILWAUKE	HWY	16.62	
	12/15	12/31/2015	GENUINE PARTS COMP - MILWAUKE	POLICE	47.98	
67922						
	12/15	12/31/2015	GRAEF	COMPREHENSIVE PLAN	5,250.00	
	12/15	12/31/2015	GRAEF	COMPREHENSIVE PLAN	5,250.00	
	12/15	12/31/2015	GRAEF	IOWA RECONSTRUCTION	1,571.58	
	12/15	12/31/2015	GRAEF	E MARTIN LANE	5,000.00	
67923						
	12/15	12/31/2015	GRAINGER INCORPORATED	TREE TRIMINNG	28.45	
	12/15	12/31/2015	GRAINGER INCORPORATED	CATCH BASINS	28.45	
67924						
	12/15	12/31/2015	GUARDIAN	RETIREE	379.09	
	12/15	12/31/2015	GUARDIAN	GENERAL OFFICE	114.71	
	12/15	12/31/2015	GUARDIAN	CLERK/TREASURER	61.65	
	12/15	12/31/2015	GUARDIAN	INSPECTION	61.65	
	12/15	12/31/2015	GUARDIAN	COURT	29.34	
	12/15	12/31/2015	GUARDIAN	POLICE	955.29	
	12/15	12/31/2015	GUARDIAN	FIRE	608.51	
	12/15	12/31/2015	GUARDIAN	HEALTH	29.34	
	12/15	12/31/2015	GUARDIAN	ENGINEERING	229.42	
	12/15	12/31/2015	GUARDIAN	HWY	29.34	
	12/15	12/31/2015	GUARDIAN	LIBRARY	29.34	
67925						
	12/15	12/31/2015	GUETZKE & ASSOCIATES INC	ANNUAL MONITORING	330.00	
67926						
	12/15	12/31/2015	GUNN, PAUL L	TAX OVERPAYMENT REFUND	620.96	
67927						
	12/15	12/31/2015	HAUKE'S FLORAL N MORE	FLORAL ARRANGEMENT/BLOOMING PLANT	58.95	
67928						
	12/15	12/31/2015	HINMAN, ROBIN	PESTICIDE TRAINING	49.58	
67929						
	12/15	12/31/2015	HOUSE OF CORRECTION	OCTOBER BOARDING	845.00	
67930						
	12/15	12/31/2015	HUMPHREY SERVICE AND PARTS	HWY #4	48.17	
	12/15	12/31/2015	HUMPHREY SERVICE AND PARTS	HWY #4	20.64	
	12/15	12/31/2015	HUMPHREY SERVICE AND PARTS	CREDIT	42.65-	
	12/15	12/31/2015	HUMPHREY SERVICE AND PARTS	CREDIT	18.28-	
	12/15	12/31/2015	HUMPHREY SERVICE AND PARTS	HWY #30	11.44	
67931						
	12/15	12/31/2015	ICMA-RC	CONF#41098058	1,721.63	
67932						
	12/15	12/31/2015	IMPERIAL SUPPLIES HOLDINGS INC	HIGHWAY	211.29	
	12/15	12/31/2015	IMPERIAL SUPPLIES HOLDINGS INC	HIGHWAY	148.44	
	12/15	12/31/2015	IMPERIAL SUPPLIES HOLDINGS INC	HIGHWAY	80.89	
	12/15	12/31/2015	IMPERIAL SUPPLIES HOLDINGS INC	GARAGE	414.96	
	12/15	12/31/2015	IMPERIAL SUPPLIES HOLDINGS INC	HIGHWAY	234.72	
	12/15	12/31/2015	IMPERIAL SUPPLIES HOLDINGS INC	HIGHWAY	7.59	
	12/15	12/31/2015	IMPERIAL SUPPLIES HOLDINGS INC	HIGHWAY	17.71	
67933						
	12/15	12/31/2015	JOURNAL/SENTINEL INC	PUBLICATION	512.07	
	12/15	12/31/2015	JOURNAL/SENTINEL INC	ELECTIONS	98.50	

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67934						
	12/15	12/31/2015	KAIN ENERGY CORPORATION	RESTART CIVIC CENTER EXHAUST	257.50	
67935						
	12/15	12/31/2015	KEY MAGICIAN LOCKSMITHS INC	LOCK REPAIR	75.00	
67936						
	12/15	12/31/2015	MAILCOM CONSULTING LLC	TAX BILL PROCESSING	4,038.15	
67937						
	12/15	12/31/2015	MARTIN PETERSEN CO INC	CIVIC CENTER HEATING EQUIP CK	888.08	
	12/15	12/31/2015	MARTIN PETERSEN CO INC	CIVIC CENTER HEATING EQUIP CK	1,000.00	
67938						
	12/15	12/31/2015	MCSORLEY, DR BRIAN P	BOARD OF HEALTH MTG	100.00	
67939						
	12/15	12/31/2015	MENARDS	BEAUTIFILCATION	11.94	
67940						
	12/15	12/31/2015	MILW CO CLERK OF COURTS	WARRENT:CRIVELLO, DARREN 10091971	1,422.00	
67941						
	12/15	12/31/2015	MILW CO TREASURER	NOVEMBER FINES	1,465.80	
67942						
	12/15	12/31/2015	MILW PAPER COMPANY	COURT	18.10	
	12/15	12/31/2015	MILW PAPER COMPANY	GENERAL OFFICE	156.38	
	12/15	12/31/2015	MILW PAPER COMPANY	ENGINEERING	47.82	
	12/15	12/31/2015	MILW PAPER COMPANY	HEALTH DEPT	6.78	
	12/15	12/31/2015	MILW PAPER COMPANY	INSPECTION	74.99	
67943						
	12/15	12/31/2015	MILW POWER EQUIPMENT LLC	CONSERVATION	29.98	
	12/15	12/31/2015	MILW POWER EQUIPMENT LLC	SNOW BLOWERS	10.20	
67944						
	12/15	12/31/2015	MILW PUBLIC LIBRARY	BAYVIEW-REPLACEMENT MATERIALS	4.00	
	12/15	12/31/2015	MILW PUBLIC LIBRARY	CENTRAL - REPLACEMENT MATERIALS	17.00	
67945						
	12/15	12/31/2015	MTH LLC	ACCT#4033	185.00	
67946						
	12/15	12/31/2015	NEHER ELECTRIC COMPANY	LIBRARY MAINT	147.50	
67947						
	12/15	12/31/2015	NORTH SHORE BANK FSB	MISC DEDUCTION & SICK TIME REDUCTION	14,506.91	
67948						
	12/15	12/31/2015	CITY OF OAK CREEK - FINANCE DEP	DISPATCH CONTRACT	117,505.00	
67949						
	12/15	12/31/2015	OCCUPATIONAL HEALTH CENTERS	POLICE PREPLACEMENT EXAM	738.50	
67950						
	12/15	12/31/2015	OLESON, TODD A	REFUND OF TAX OVERPAYMENT	27.83	
67951						
	12/15	12/31/2015	O'REILLY AUTO PARTS	CREDIT	20.00-	
	12/15	12/31/2015	O'REILLY AUTO PARTS	HWY #34	17.09	
	12/15	12/31/2015	O'REILLY AUTO PARTS	HWY #34	1.90	
	12/15	12/31/2015	O'REILLY AUTO PARTS	SHOP	10.53	
	12/15	12/31/2015	O'REILLY AUTO PARTS	CREDIT	10.53-	
	12/15	12/31/2015	O'REILLY AUTO PARTS	SHOP	9.97	
	12/15	12/31/2015	O'REILLY AUTO PARTS	POLICE	22.00	
	12/15	12/31/2015	O'REILLY AUTO PARTS	HWY #34	1.99	
	12/15	12/31/2015	O'REILLY AUTO PARTS	HWY #34	17.87	
	12/15	12/31/2015	O'REILLY AUTO PARTS	HWY #23	84.08	
67952						
	12/15	12/31/2015	PITNEY BOWES INC	EQUIP LEASE	378.27	
67953						
	12/15	12/31/2015	POMP'S TIRE SERVICE	HWY #26	619.85	

Check No	Per	Date	Payee	Description	Inv Amount	V/M
	12/15	12/31/2015	POMP'S TIRE SERVICE	HWY #26	1,446.31	
	12/15	12/31/2015	POMP'S TIRE SERVICE	POLICE	445.08	
67954						
	12/15	12/31/2015	PRAXAIR GAS TECH INC	EQUIP/VEHICLE MAINTENANCE	16.40	
	12/15	12/31/2015	PRAXAIR GAS TECH INC	EQUIP/VEHICLE MAINTENANCE	60.14	
	12/15	12/31/2015	PRAXAIR GAS TECH INC	EQUIP/VEHICLE MAINTENANCE	10.94	
	12/15	12/31/2015	PRAXAIR GAS TECH INC	EQUIP/VEHICLE MAINTENANCE	5.47	
	12/15	12/31/2015	PRAXAIR GAS TECH INC	EQUIP/VEHICLE MAINTENANCE	5.47	
	12/15	12/31/2015	PRAXAIR GAS TECH INC	EQUIP/VEHICLE MAINTENANCE	5.47	
	12/15	12/31/2015	PRAXAIR GAS TECH INC	EQUIP/VEHICLE MAINTENANCE	5.46	
67955						
	12/15	12/31/2015	R A SMITH & ASSOCIATES	NEVADA EXTENSION	4,584.33	
67956						
	12/15	12/31/2015	RUEKERT-MIELKE	TIF DISTRICT #5	871.35	
67957						
	12/15	12/31/2015	SCOTT, KATHY	MILEAGE	36.28	
67958						
	12/15	12/31/2015	SERWE IMPLEMENT MUNICIPAL	HWY #34B	3,740.03	
	12/15	12/31/2015	SERWE IMPLEMENT MUNICIPAL	HWY #34B	415.56	
67959						
	12/15	12/31/2015	SHERWIN INDUSTRIES INC	FIBER MIX	130.81	
	12/15	12/31/2015	SHERWIN INDUSTRIES INC	FIBER MIX	437.75	
	12/15	12/31/2015	SHERWIN INDUSTRIES INC	FIBER MIX	108.15	
	12/15	12/31/2015	SHERWIN INDUSTRIES INC	FIBER MIX	210.12	
67960						
	12/15	12/31/2015	SOUTH MILWAUKEE HEALTH DEPT	WEIGHTS & MEASURES PROGRAM	119.64	
67961						
	12/15	12/31/2015	SUDZ WASH & LUBE	2013 TAHOE	21.99	
	12/15	12/31/2015	SUDZ WASH & LUBE	2015 CHARGER	23.99	
	12/15	12/31/2015	SUDZ WASH & LUBE	CARWASHES W/WAXES & UNDERBODY	24.00	
67962						
	12/15	12/31/2015	SURVEYING ASSOCIATES INC	SF BREWERY/CRAWFORD PRKING	2,900.00	
67963						
	12/15	12/31/2015	TAPCO	SIGNS	65.66	
	12/15	12/31/2015	TAPCO	HOWARD & 794	95.00	
	12/15	12/31/2015	TAPCO	KK & DENTON/NICHOLSON	200.00	
67964						
	12/15	12/31/2015	TIME WARNER CABLE	10404-705943701-2001 INTERNET/GARAGE	113.51	
67965						
	12/15	12/31/2015	TRAFFIC ENGINEERING SERVICE	KK, NICHOLSON, DENTON	1,227.50	
67966						
	12/15	12/31/2015	TRI-STATE EQUIPMENT CO. INC.	HIGHWAY	19.44	
	12/15	12/31/2015	TRI-STATE EQUIPMENT CO. INC.	HIGHWAY	45.36	
67967						
	12/15	12/31/2015	TRUCK COUNTRY OF WISCONSIN	HWY	184.89	
	12/15	12/31/2015	TRUCK COUNTRY OF WISCONSIN	HWY	431.41	
	12/15	12/31/2015	TRUCK COUNTRY OF WISCONSIN	HWY #4	22.20	
	12/15	12/31/2015	TRUCK COUNTRY OF WISCONSIN	HWY #4	9.51	
67968						
	12/15	12/31/2015	TYCO INTEGRATED SECURITY	SECURITY SERVICE	434.56	
67969						
	12/15	12/31/2015	UNUM LIFE INSURANCE	ADMINISTRATOR	42.27	
	12/15	12/31/2015	UNUM LIFE INSURANCE	CLERK/TREASURER	57.07	
	12/15	12/31/2015	UNUM LIFE INSURANCE	INSPECTION	29.57	
	12/15	12/31/2015	UNUM LIFE INSURANCE	CIVIC CENTER	10.52	
	12/15	12/31/2015	UNUM LIFE INSURANCE	POLICE	578.70	

Check No	Per	Date	Payee	Description	Inv Amount	V/M
	12/15	12/31/2015	UNUM LIFE INSURANCE	FIRE	40.58	
	12/15	12/31/2015	UNUM LIFE INSURANCE	HEALTH	30.32	
	12/15	12/31/2015	UNUM LIFE INSURANCE	ENGINEERING	96.42	
	12/15	12/31/2015	UNUM LIFE INSURANCE	HIGHWAY	182.15	
	12/15	12/31/2015	UNUM LIFE INSURANCE	MECHANIC	21.39	
	12/15	12/31/2015	UNUM LIFE INSURANCE	LIBRARY	63.24	
67970						
	12/15	12/31/2015	VERONA SAFETY SUPPLY	TREEE TRIMMING	722.49	
67971						
	12/15	12/31/2015	WASTE MANAGEMENT	4235 S NICHOLSON AVE	1,310.54	
67972						
	12/15	12/31/2015	WE ENERGIES	LIBRARY	1,501.16	
	12/15	12/31/2015	WE ENERGIES	LIBRARY	344.25	
67973						
	12/15	12/31/2015	WI DEPT OF JUSTICE	WI COMMAND COLLEGE:HUNTER	750.00	
67974						
	12/15	12/31/2015	WI DEPT OF TRANSPORTATION/BFS	FED PROJ WISC 2013402	3,806.82	
67975						
	12/15	12/31/2015	WI SCTF	CASE IDENTIFIER 3998990	121.46	
	12/15	12/31/2015	WI SCTF	CASE IDENTIFIER 1302486	46.15	
67976						
	12/15	12/31/2015	WIL KIL PEST CONTROL	PEST CONTROL	87.00	
67977						
	12/15	12/31/2015	WILNET ENGINEERING LLC	MCAFEE	195.75	
	12/15	12/31/2015	WILNET ENGINEERING LLC	FAXING	80.52	
	12/15	12/31/2015	WILNET ENGINEERING LLC	POLICE DEPT	11.95	
	12/15	12/31/2015	WILNET ENGINEERING LLC	ADMINISTRATOR	219.39	
	12/15	12/31/2015	WILNET ENGINEERING LLC	POLICE DEPT	579.36	
67978						
	12/15	12/31/2015	ZEP MANUFACTURING COMPANY IN	HWY	219.89	
Grand Totals:					343,558.04	

CERTIFY APPROPRIATION IS AVAILABLE TO MEET THESE CLAIMS AND RECOMMEND THEIR ALLOWANCE:

COMMON COUNCIL:

_____
Council President

_____
1st District Alderperson

_____
1st District Alderperson

_____
2nd District Alderperson

_____
3rd District Alderperson

_____
3rd District Alderperson