

**GRAFTON TOWNSHIP REGULAR BOARD MEETING MINUTES**  
**April 14, 2011**

**1. Call to Order**

Supervisor Moore called the meeting to order at 7:30 pm.

**2. Roll Call**

Present: Supervisor Moore, Trustees LaPorta, McMahon, Murphy, Zirk, Clerk Ford, Assessor Ottley, Road District Commissioner Freund.

**3. Pledge of Allegiance**

Supervisor Moore led those present in the Pledge of Allegiance.

**4. Set Agenda for Meeting**

Discussion: supervisor Moore made note of an item, the **Identity Protection Policy**, on her agenda that was not on the agenda posted by the Clerk. She stated it had to be approved by June 1, 2011.

**Motion by Trustee Murphy, seconded by Trustee LaPorta, accept the agenda for the April 14, 2011 meeting as posted by Clerk Ford adding adoption of Identity Protection Policy, as shown on the Supervisor's proposed agenda, as item 9E.**

**Voice Vote Roll Call**

**AYES: Trustees Murphy, LaPorta, Zirk, McMahon, Supervisor Moore**

**NAYS: None**

**Motion Passed.**

**5. Regular Business**

**A. Audit and Payment of Bills**

**1. Discussion and potential action to pay bills as submitted**

The Trustees reviewed the bills. There were questions regarding charges for Ketchmark to address the Assessor's concerns; fees charged by Mr. Nelson to write a letter concerning the audit; reimbursements to the Supervisor for copies of court transcripts; Mr. Nelson's hourly rate not being comparable to other attorney's hourly rates; why adjustments are not made after each payroll period for Medicare, Social Security and Unemployment. Trustee Murphy stated that there are still discrepancies in the numbers the Supervisor has placed on the reports. It was agreed upon to place rent to the Road District for January, February, March, and April, 2011 in Line Item #1832 with the understanding that after the audit is completed and the 2011-12 Budget approved, this may be amended. This payment was approved at the last meeting while under the last budget. Trustee Murphy. Trustee Zirk requested again to pay the previously approved MLS Mailing for their bill, including late charges from the 2010 Annual Meeting that is over a year old. The Supervisor questioned Assessor Ottley about his software purchase. Supervisor Moore questioned Road Commissioner Freund about repairing the salt shed and his schedule for repairs to specific roads.

**Motion by Trustee Murphy, seconded by Trustee Zirk, to approve the Town Fund bills as presented excluding: Stahl, Cowen, Crowley \$5,060; including all bills listed as "Held in abeyance due to litigation," including late charges with the exception of the Forensicon bill which is still in litigation; changing line item #1829 amount from \$700,000 to \$200,000; correcting the line item Blue Cross Blue Shield Assessor bill listed as Office Supply-Line item#1851 and to approve all Road District bills excluding J. A. Ketchmark 1) \$141.50 and 2) \$155.00.**

**Roll Call**

**AYES: Trustees Murphy, Zirk, LaPorta**

**NAYS: None**

**ABSTAIN: Trustee McMahon, Supervisor Moore**

**Motion Passed.**



Board signed warrant lists.

**Motion by Trustee Murphy, seconded by Trustee Zirk, to approve: 1) transfer from Line Item #1531 to Line Item #1571 the amount of \$142.20; 2) transfer from Line Item # 1531 to Line Item #940 the amount of \$916.41; 3) transfer from Line Item #1531 to Line Item #960 the amount of \$45.41 4) transfer from Line Item #1531 to Line Item #2453 the amount of \$392.33; transfer from Line Item #967 to Line Item #930 the amount of \$548.64.**

Trustee Murphy stated there is a discrepancy in Item # 1511. The Supervisor said she would look into it.

**Roll Call**

**AYES: Trustees Murphy, Zirk, LaPorta, Supervisor Moore**

**NAYS: None**

**ABSTAIN: Trustee McMahon**

**Motion Passed.**

**B. Approval of Minutes**

**1. Minutes of March 10, 2011 Regular Township Board Meeting**

Discussion: Supervisor Moore requested that the exhibits regarding Trustee Murphy's notes about discrepancies in the budget and the opinion of Ancel Glink not be part of the official record.

**Motion by Supervisor Moore to remove Exhibits I and III from the official record.**

**Motion Failed due to no second.**

**Motion by Trustee LaPorta, seconded by Trustee Zirk, to approve the Minutes of March 10, 2011 Regular Township Board Meeting.**

**Roll Call**

**AYES: Trustees LaPorta, Zirk, McMahon**

**NAYS: Supervisor Moore**

**ABSTAIN: Trustee Murphy**

**Motion Passed.**

**6. Public Comment**

Russ Hornung

Pete Gonigam

**7. Board Member Response to Public Comment**

Trustee McMahon responded.

**8. Old Business**

**A. Discussion and potential action on appointment of a Township Attorney.**

Discussion: Supervisor Moore requested to table this item and stated that she is petitioning Judge Caldwell to appoint John Nelson.

**B. Discussion and potential action on status of audit**

Discussion: Trustee LaPorta read a letter from Brown & Company (Exhibit I) resigning from conducting the audit as the result of receiving a letter from John Nelson (Exhibit II), litigation attorney for Linda Moore. Trustee LaPorta believes that the Board should solicit bids to perform the audit. Trustee LaPorta stated that the audit was approved by the entire Board over a year ago to hire Brown & Company to perform the audit. Supervisor Moore asked Trustee LaPorta if he was refusing to allow an audit to be conducted. Supervisor Moore stated that she may file a judgment against Trustee LaPorta since she is tired of trying to work with Mr. Brown who is not a registered CPA.

She read a statement referencing her opinions about Mr. Brown and the audit, but upon request by the Clerk for a copy of this statement for the records, she refused. Supervisor Moore presented two audit proposals (copies not made available to the Clerk) for services: 1) Evans, Marshall, Pease PC and 2) Elliott & Co. Since the Board had no knowledge or information on these firms prior to the meeting, Trustees McMahon and LaPorta asked if representatives from these firms could attend a meeting so the Board could ask questions then vote on the matter. Trustee Murphy stated that no one is refusing to approve an audit, but that the Trustees want an opportunity to meet and discuss the options. Trustees Zirk and Murphy agreed and stated that this was always the practice in the previous administrations.

**Motion by Supervisor Moore to appoint Elliott and Co to conduct the audit.**

**Motion Failed due to no second.**

**Motion by Supervisor Moore to appoint Evans, Marshall, Pease to conduct the audit.**

**Motion Failed due to no second.**

**Motion by Trustee McMahon, seconded by Trustee LaPorta, to hold a Special Township Board Meeting the date to be determined to meet potential auditors.**

Discussion: Trustees Murphy and McMahon reiterated that this is common practice not in violation of a court order and that no one is refusing an audit since they have been asking for one for over a year.

**Roll Call**

**AYES: Trustees McMahon, LaPorta, Zirk, Murphy**

**NAYS: None**

**ABSTAIN: Supervisor Moore**

**Motion Passed.**

C. Discussion and potential action 2011-2012 Budget  
Trustee Zirk requested a budget workshop prior to approval.

**Supervisor Moore scheduled to conduct a Budget Workshop on Thursday, May 12, 2011 at 6:00 p.m. and a Budget Hearing on Tuesday, May 24, 2011 at 7:30 p.m.; both meetings to be held at Huntley Park District.**

D. Discussion and potential action to pay the Road District \$200,000, plus rent as per the Intergovernmental Agreement with the Road District, approved on February 10, 2011 and payment as approved at the March 10, 2011 Regular Township Board Meeting..

Discussion: Supervisor Moore recommended to strike this item from the agenda since this subject has been resolved.

## **9. New Business**

A. Discussion and potential action regarding business conducted at the Electors Special Meeting and 2011 Annual Meeting.  
Motion stricken.

B. Review of Court Order  
No action.

C. Appointment of new member to Senior Committee

**Motion by Trustee Murphy, seconded by Trustee Zirk, to appoint Loretta Wiuch to the Senior Committee. All Trustees vote AYE.**

**Motion Passed.**



D. Establishment of Agenda items for the next meeting  
Discussion: Budget, audit, identity protection policy (added after motion failed). Upon inquiry of the Trustees, the Supervisor stated she would schedule a special meeting to meet potential auditing firms.

E. Identity Protection Policy  
Supervisor Moore presented the policy which she stated is required to be approved by June. Trustee LaPorta stated he has not had adequate time to review it.  
**Motion by Trustee Murphy, seconded by Supervisor Moore, to approve the policy.**  
**AYES: Trustees Murphy, Supervisor Moore**  
**NAYS: Trustees McMahon, LaPorta, Zirk**  
**ABSTAIN: None**  
**Motion Failed.**

## **10. Reports**

### **A. Supervisor**

Supervisor Moore stated that she is planning on installing an entryway service window that can be financed through GA Funds. She believes it is in the best safety of the employees. Supervisor Moore recommended selling gardening plots at the Haligus Road property. Trustee Murphy stated that the electors voted to sell the property so she does not believe it should be utilized in other any way.

### **B. Trustees**

Trustee Zirk reported that the Grafton Food Pantry had an Easter Food Give away and that the Green trees residents were charged \$1 each way and asked to fill out a form stating their income in order to ride the bus. This will be discussed at the Senior Committee Meeting on May 2, 2011.

### **C. Clerk**

None

### **D. Road District Commissioner**

Road Commissioner Freund presented a letter (Exhibit III) that there were inaccuracies in the Road District Treasurer's Annual Report.

### **E. Assessor**

Not present.

### **F. Committee Reports**

None

## **11. Closed Session for the purpose of approval of minutes of October 14, 2010 Executive Session.**

**Motion by Trustee Murphy, seconded by Trustee Zirk, to go into Executive Session at 9:50 p.m.**

### **Roll Call**

**AYES: Trustees Murphy, Zirk, LaPorta, McMahon, Supervisor Moore**

**NAYS: None**

**ABSTAIN: None**

**Motion Passed.**

## **12. Supervisor Moore reconvened the meeting at 9:56 p.m. Roll Call was noted.**

## **13. Discussion and potential action of items as discussed at Closed Session.**

**Motion by Trustee Zirk, seconded by Trustee Murphy, to approve the Executive Session Minutes of October 14, 2010.**

**AYES: Trustees Zirk, Murphy, LaPorta, McMahon, Supervisor Moore**

**NAYS: None**

**ABSTAIN: None**

**Motion Passed.**

**Motion by Supervisor Moore, seconded by Trustee Murphy, to release the Executive Session Minutes of October 14, 2010.**

**AYES: Trustees Supervisor Moore, Murphy, Zirk, LaPorta, McMahon**

**NAYS: None**

**ABSTAIN: None**

**Motion Passed.**

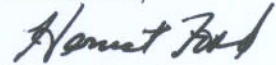
**13. Adjournment**

**Motion was made by Trustee Murphy, seconded by Trustee Zirk to adjourn the meeting.**

**Roll Call/Voice Vote/All present voted Aye.**

**Motion Passed/Meeting adjourned at 9:55 p.m.**

Submitted,



Harriet Ford

Grafton Township Clerk

1700 S. Eastwood Drive (S. Rt. 47)  
P.O. Box 728  
Woodstock, Illinois 60098-0728

**BROWN & CO., LLP**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**AND CONSULTANTS**

*"Our 48<sup>th</sup> Year"*

815-338-1200  
Fax 815-338-7648  
cpas@browncollp.com

April 4, 2011

Township Supervisor, Trustees  
And Attorney John Nelson

RE: GRAFTON TOWNSHIP

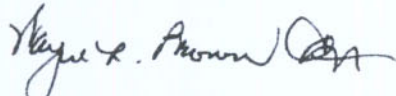
To address attorney John Nelson's questions concerning our audit engagement.

As you have suggested, we never negotiated our engagement or issued our engagement letter on the request of Trustee Rob LaPorta. We followed our normal procedures as we do with all Townships we audit each year, including Grafton Township. The Township Assessor is not included in the audit of the Township financial records and therefore is not included in our engagement procedures.

The concern over our questionnaire, a generally accepted audit procedure, is a part of our audit requirements. We expected the questionnaire to be signed by the Supervisor, Trustees, Road Commissioner and the Clerk. Mr. Nelson may find the questionnaire a little unusual but it is auditing standard procedure. Why are you challenging our processes? Is there something the Township and you are hiding? Further this is a Grafton Township matter and we fail to see how you should be involved since you do not represent the Township.

Contentious relations between all members of the Township officers, the board of trustees and the inability to receive full cooperation in this vicious environment causes us to immediately withdraw from our audit engagement for March 31, 2010. Thank you for the opportunity.

Very truly yours,



Brown & Co., LLP

WLB/ts



**John M. Nelson Law Offices**

1318 E. State Street  
Rockford, Illinois 61104

(815) 964-8800  
Fax (815) 965-4573



April 1, 2011

Wayne Brown  
Brown & Co., LLP CPA  
P. O. Box 728  
Woodstock, IL 60098-0728

Re: Linda Moore v. Grafton Township Board of Trustees et al  
Case No. 10 CH 684

Dear Mr. Brown:

Please note the enclosed copy of Judge Caldwell's injunctive order entered in the above-mentioned case. It has come to light that the contract for your services may have been negotiated with you by Trustee Rob LaPorta and then presented to the Grafton Township Board of Trustees as a fait accompli. I hope this is not the case because I believe it would violate the court's Order.

Regardless, I am concerned about the letter you have drafted for the signature of my client, Supervisor Linda Moore, and the other elected officials of the township excepting the Grafton Township Assessor. His exception I found unexplainable, by the way. However, the letter I find to be highly unusual.

On behalf of Supervisor Linda Moore can you please provide me with an explanation for the letter from Grafton Township you drafted but have termed a questionnaire? I am in the process of having some experts in the field advise me of the efficacy of the document. Thank you for your prompt attention to this matter.

Sincerely,

JOHN M. NELSON

JMN/jr  
Enclosure  
Cc/Supervisor Linda Moore

Road District of Grafton Township

Jack Freund, Highway Commissioner

10109 Vine Street Unit A

Huntley, IL 60142

Phone 847-669-5070

Fax 847-659-1075

April 13, 2011

Dear Grafton Township Board,

I would like to make a statement about the Road District Treasurer's Annual Report. Some of the figures do not add up to what the Road District Profit & Loss Report has, that is in the meeting packet. And the Unpaid Liabilities does not have the correct total. It is missing the tractor payment of \$24,895.

Also the Road District Profit & Loss Report is missing the last months (March) interest. It seems that the report was printed before the interest was entered into Quick Books. I have included an updated report with the interest.

Thank you,

A handwritten signature in cursive script that reads "Jack Freund".

Jack Freund

Grafton Township Highway Commissioner



**Grafton Township Road & Bridge**  
**R&B Profit & Loss Budget vs. Actual**  
 April 2010 through March 2011

	Apr '10 - Mar 11	Budget	\$ Over Budget
<b>Income</b>			
<b>ROAD &amp; BRIDGE FUND REVENUES</b>			
6000 · PROPERTY TAXES - ROAD & BRIDGE	119,375.07	230,392.00	-111,016.93
6002 · MUNICIPAL SHARE	0.00	-110,915.00	110,915.00
6010 · REPLACEMENT TAXES-ROAD & BRIDGE	44,139.36	41,000.00	3,139.36
6020 · INTEREST INCOME	263.03	450.00	-186.97
6030 · RENTAL INCOME	0.00	0.00	0.00
6040 · INTERGOVERNMENT AGREEMENT	10,600.00	706,500.00	-695,900.00
6050 · MISCELLANEOUS INCOME	189.92	100.00	89.92
6060 · COURT FINES & PERMITS	2,830.05	4,000.00	-1,169.95
6070 · MAINTENANCE FEES	0.00	0.00	0.00
6080 · GRANT INCOME	0.00	0.00	0.00
6090 · Loan Income	0.00	0.00	0.00
<b>Total ROAD &amp; BRIDGE FUND REVENUES</b>	<b>177,397.43</b>	<b>871,527.00</b>	<b>-694,129.57</b>
<b>Total Income</b>	<b>177,397.43</b>	<b>871,527.00</b>	<b>-694,129.57</b>
<b>Expense</b>			
<b>ROAD &amp; BRIDGE FUND EXPENDITURES</b>			
<b>ADMINISTRATION</b>			
<b>CAPITAL OUTLAY</b>			
6831 · EQUIPMENT	539.96	4,000.00	-3,460.04
<b>Total CAPITAL OUTLAY</b>	<b>539.96</b>	<b>4,000.00</b>	<b>-3,460.04</b>
<b>COMMODITIES</b>			
6651 · OFFICE SUPPLIES	154.35	400.00	-245.65
<b>Total COMMODITIES</b>	<b>154.35</b>	<b>400.00</b>	<b>-245.65</b>
<b>CONTRACTED SERVICES</b>			
6512 · MAINTENANCE EQUIPMENT	0.00	1,000.00	-1,000.00
6531 · ACCOUNTING SERVICE	2,861.50	3,000.00	-138.50
6533 · LEGAL SERVICE	7,609.00	8,000.00	-391.00
6551 · POSTAGE	5.65	50.00	-44.35
6552 · TELEPHONE	3,072.77	4,000.00	-927.23
6553 · PUBLISHING	140.90	1,500.00	-1,359.10
6554 · PRINTING	0.00	200.00	-200.00
6561 · DUES AND SUBSCRIPTIONS	180.00	300.00	-120.00
6562 · TRAVEL & MEETING EXPENSE	2,840.17	3,500.00	-659.83
6563 · EDUCATION & TRAINING	20.00	500.00	-480.00
<b>Total CONTRACTED SERVICES</b>	<b>16,729.99</b>	<b>22,050.00</b>	<b>-5,320.01</b>
<b>OTHER EXPENDITURES</b>			
6914 · MUNICIPAL REPLACEMENT	8,188.16	8,200.00	-11.84
6929 · MISCELLANEOUS	4.43	8,000.00	-7,995.57
<b>Total OTHER EXPENDITURES</b>	<b>8,192.59</b>	<b>16,200.00</b>	<b>-8,007.41</b>

**Grafton Township Road & Bridge**  
**R&B Profit & Loss Budget vs. Actual**  
**April 2010 through March 2011**

	Apr '10 - Mar 11	Budget	\$ Over Budget
<b>PERSONNEL</b>			
6421 · SALARIES	5,510.00	5,750.00	-240.00
Total PERSONNEL	5,510.00	5,750.00	-240.00
Total ADMINISTRATION	31,126.89	48,400.00	-17,273.11
<b>MAINTENANCE</b>			
<b>CAPITAL OUTLAY</b>			
6820 · CAPITAL ASSET OUTLAY	58,816.90	105,400.00	-46,583.10
6833 · OTHER IMPROVEMENTS	0.00	1,500.00	-1,500.00
6840 · DEBT SERVICE	46,910.50	750,000.00	-703,089.50
Total CAPITAL OUTLAY	105,727.40	856,900.00	-751,172.60
<b>COMMODITIES</b>			
6111 · MAINTENANCE SUPPLY - BUILDING	502.72	10,000.00	-9,497.28
6112 · MAINTENANCE SUPPLY - EQUIPMENT	2,864.66	10,000.00	-7,135.34
6113 · MAINTENANCE SUPPLY - VEHICLES	4,475.39	10,000.00	-5,524.61
6114 · MAINTENANCE SUPPLY - ROAD	0.00	100.00	-100.00
6116 · MAINTENANCE - SNOW REMOVAL	0.00	100.00	-100.00
6118 · MAINTENANCE SUPPLY - BRIDGE	0.00	100.00	-100.00
6122 · OPERATING SUPPLIES	848.28	2,500.00	-1,651.72
6123 · SMALL TOOLS	294.36	6,000.00	-5,705.64
Total COMMODITIES	8,985.41	38,800.00	-29,814.59
<b>CONTRACT SERVICES</b>			
6311 · MAINTENANCE SERVICE - BUILDING	74.00	5,000.00	-4,926.00
6312 · MAINTENANCE SERVICE - EQUIPMENT	877.79	8,000.00	-7,122.21
6313 · MAINTENANCE SERVICE - VEHICLES	2,098.48	8,500.00	-6,401.52
6314 · MAINTENANCE SERVICE ROADS	0.00	100.00	-100.00
6316 · MAINTENANCE - SNOW REMOVAL	0.00	100.00	-100.00
6318 · MAINTENANCE SERVICE BRIDGE	0.00	1,000.00	-1,000.00
6332 · ENGINEERING SERVICE	0.00	500.00	-500.00
6371 · UTILITIES	3,077.92	9,000.00	-5,922.08
6373 · GARBAGE DISPOSAL	1,548.16	3,000.00	-1,451.84
6394 · RENTALS	0.00	300.00	-300.00
Total CONTRACT SERVICES	7,676.35	35,500.00	-27,823.65
<b>OTHER EXPENDITURES</b>			
6919 · MISCELLANEOUS	42.96	1,000.00	-957.04
6952 · INTERGOVERNMENTAL AGMT	32,200.00	32,200.00	0.00
Total OTHER EXPENDITURES	32,242.96	33,200.00	-957.04
<b>PERSONNEL</b>			
6221 · SALARIES	7,714.00	7,750.00	-36.00
Total PERSONNEL	7,714.00	7,750.00	-36.00
Total MAINTENANCE	162,346.12	972,150.00	-809,803.88
Total ROAD & BRIDGE FUND EXPENDITURES	193,473.01	1,020,550.00	-827,076.99



10:07 AM

04/06/11

Cash Basis

**Grafton Township Road & Bridge**  
**R&B Profit & Loss Budget vs. Actual**  
April 2010 through March 2011

	Apr '10 - Mar 11	Budget	\$ Over Budget
6391 · R&B - CONTINGENCIES	0.00	16,000.00	-16,000.00
66900 · Reconciliation Discrepancies	0.00		
Total Expense	193,473.01	1,036,550.00	-843,076.99
Net Income	-16,075.58	-165,023.00	148,947.42

10:08 AM

04/06/11

Cash Basis

**Grafton Township Road & Bridge**  
**PHR Profit & Loss Budget vs. Actual**  
 April 2010 through March 2011

	Apr '10 - Mar 11	Budget	\$ Over Budget
<b>Income</b>			
PERMANENT HARD ROAD FD REVENUES			
9000 · PROPERTY TAXES	439,526.86	439,901.00	-374.14
9020 · INTEREST INCOME	494.94	400.00	94.94
9040 · Intergovernmental Agreement	600.00	500.00	100.00
9050 · MISCELLANEOUS INCOME	3,033.95	2,150.00	883.95
9060 · Permits & Bonds	966.00	3,000.00	-2,034.00
9080 · GRANT INCOME	0.00	0.00	0.00
Total PERMANENT HARD ROAD FD REVENUES	444,621.75	445,951.00	-1,329.25
Total Income	444,621.75	445,951.00	-1,329.25
<b>Expense</b>			
PERMANENT HARD ROAD EXPENDITURE			
COMMODITIES			
9614 · MAINTENANCE SUPPLIES - ROADS	7,786.56	35,000.00	-27,213.44
9652 · OPERATING SUPPLIES	420.52	10,000.00	-9,579.48
9655 · AUTO FUEL & OIL	15,119.02	34,000.00	-18,880.98
9656 · SALT, CALCIUM, ICE CONTROL	15,870.69	70,000.00	-54,129.31
Total COMMODITIES	39,196.79	149,000.00	-109,803.21
CONTRACT SERVICES			
9514 · MAINTENANCE SERVICE ROAD	154,024.17	200,000.00	-45,975.83
9518 · ROAD STRIPPING	13,274.46	18,500.00	-5,225.54
9519 · Street Lights	4,370.37	6,000.00	-1,629.63
9520 · ROAD SIGNS & MATERIALS	1,731.56	15,000.00	-13,268.44
9532 · ENGINEERING SERVICE	3,548.96	10,000.00	-6,451.04
9594 · RENTALS	11.25	3,000.00	-2,988.75
Total CONTRACT SERVICES	176,960.77	252,500.00	-75,539.23
OTHER EXPENDITURES			
9929 · MISCELLANEOUS	1,697.88	6,650.00	-4,952.12
Total OTHER EXPENDITURES	1,697.88	6,650.00	-4,952.12
PERSONNEL			
9421 · SALARIES	142,713.35	189,000.00	-46,286.65
9451 · Health / Life Insurance	17,837.14	25,000.00	-7,162.86
9461 · Social Security Contribution	9,668.12	12,750.00	-3,081.88
9462 · Medicare Contribution	2,261.17	3,000.00	-738.83
9472 · Uniforms	304.93	1,500.00	-1,195.07
Total PERSONNEL	172,784.71	231,250.00	-58,465.29
Total PERMANENT HARD ROAD EXPENDITURE	390,640.15	639,400.00	-248,759.85
9917 · PHR - CONTINGENCIES	0.00	15,000.00	-15,000.00
Total Expense	390,640.15	654,400.00	-263,759.85
Net Income	53,981.60	-208,449.00	262,430.60



10:09 AM

04/06/11

Cash Basis

**Grafton Township Road & Bridge**  
**INSURANCE Profit & Loss Budget vs. Actual**  
 April 2010 through March 2011

	Apr '10 - Mar 11	Budget	\$ Over Budget
Income			
ROAD & BRIDGE INSURANCE REVENUE			
7000 · PROPERTY TAXES	20,099.69	20,117.00	-17.31
7020 · INTEREST INCOME	44.86	10.00	34.86
7050 · MISCELLANEOUS INCOME	2,865.63	2,500.00	365.63
Total ROAD & BRIDGE INSURANCE REVENUE	23,010.18	22,627.00	383.18
Total Income	23,010.18	22,627.00	383.18
Expense			
ROAD & BRIDGE-INS-EXPENDITURE			
CONTRACT SERVICE			
7593 · RISK MANAGEMENT CONTRIBUTION	20,904.00	30,000.00	-9,096.00
Total CONTRACT SERVICE	20,904.00	30,000.00	-9,096.00
PERSONNEL			
7453 · UNEMPLOYMENT INSURANCE	2,611.96	3,000.00	-388.04
Total PERSONNEL	2,611.96	3,000.00	-388.04
Total ROAD & BRIDGE-INS-EXPENDITURE	23,515.96	33,000.00	-9,484.04
Total Expense	23,515.96	33,000.00	-9,484.04
Net Income	-505.78	-10,373.00	9,867.22

**Grafton Township Road & Bridge**  
**IMRF Profit & Loss Budget vs. Actual**  
 April 2010 through March 2011

	Apr '10 - Mar 11	Budget	\$ Over Budget
Income			
ROAD & BRIDGE IMRF FUND REVENUE			
8000 · PROPERTY TAXES	18,586.55	18,602.00	-15.45
8020 · INTEREST INCOME	49.40	40.00	9.40
8050 · MISCELLANEOUS INCOME	0.00	10.00	-10.00
Total ROAD & BRIDGE IMRF FUND REVEN...	18,635.95	18,652.00	-16.05
Total Income	18,635.95	18,652.00	-16.05
Expense			
ROAD & BRIDGE-IMRF-EXPENDITURE			
PERSONNEL			
8463 · RETIREMENT CONTRIBUTION	13,898.02	30,000.00	-16,101.98
Total PERSONNEL	13,898.02	30,000.00	-16,101.98
Total ROAD & BRIDGE-IMRF-EXPENDITURE	13,898.02	30,000.00	-16,101.98
Total Expense	13,898.02	30,000.00	-16,101.98
Net Income	4,737.93	-11,348.00	16,085.93