

**GRAFTON TOWNSHIP REGULAR BOARD MEETING MINUTES**  
**February 9, 2012**

**1. Call to Order**

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

**2. Roll Call**

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

Absent: Trustee Murphy

**3. Pledge of Allegiance**

The Pledge of Allegiance was said.

**4. Set Agenda for Meeting**

The Agenda prepared by the Clerk was the only Agenda.

**Motion by Trustee LaPorta, seconded by Trustee Zirk, to move the following Agenda items under 8. New Business to the beginning of the Agenda:**

**D. Discussion and potential action on presentation by the Assessor's Attorney regarding "travel expenses" being added to employee payroll checks and taxed as such.**

**E. Discussion and potential action regarding the Assessor receiving a check to pay for new tires for the 2008 Escape vehicle.**

**F. Discussion and potential action regarding a bank transfer to be used as payment for the hosting of the Assessor's Office website to avoid the site from being shut down.**

**Roll Call/Voice Vote/All AYES. Motion Passed.**

Discussion: Mike Poper, Attorney representing the Assessor's Office, discussed the issues on the Agenda. Items D, E, F: Mr. Poper stated that travel expenses incurred in the courses of a job are not income. The IRS agent is now recanting his previous opinion.

Assessor Ottley stated that due to the Supervisor's system of paying bills many of the vendors he has done business with for many years will no longer accept payment after services have been provided; they now want pre-payment from the Township. Mr. Poper stated he does not understand the Supervisor's practices of overpaying vendors, such as the credit now with AT&T.

**Motion by Trustee Zirk, seconded by Trustee LaPorta, to pay employees for travel expenses, but they should not be taxed on said reimbursements.**

**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

**Motion by Trustee LaPorta, seconded by Trustee McMahon, to cut a check immediately for \$495.62 to Auto Tech in Huntley to pay for tires for the 2008 Escape vehicle.**

**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

**Motion by Trustee Zirk, seconded by Trustee LaPorta, to approve a bank transfer immediately to Mochanin for services to host the website.**

Discussion: Supervisor Moore stated that she does not believe that the Board can authorize a bank transfer and she will consider a credit card payment, but will not do a bank transfer.



**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

Assessor Ottley said he did not understand why Supervisor Moore has not followed up with the State's Attorney or the Huntley Police on the fraud associated with his inactive, destroyed credit card. She responded she had not been contacted.

**5. Regular Business**

A. Audit and Payment of Bills

1. Discussion and potential action to pay bills as submitted

Discussion: Assessor Ottley distributed his bills. The Trustees questioned numerous bills presented by the Supervisor regarding excessive costs associated with printing and postage for mailings for Bingo; a \$200 charge for a financial consultant; charges for Huntley police to attend Township meetings; J.A. Ketchmark to issue modified 1099s; hearing aid batteries being placed in a line item for Maintenance; and many van maintenance charges. Supervisor Moore stated she hired a financial consultant to give her advice and analysis finances. Trustees LaPorta, Zirk, McMahon stated that they felt this was unnecessary.

**Motion by Trustee Zirk, seconded by Trustee LaPorta, to approve the Town Fund bills excluding Kujovich Consulting \$200.; J. A. Ketchmark \$160.; Village of Huntley (two charges at \$130 each) \$260.00; auditing firm of Evans, Marshall & Pease, P.C. \$10,940., stating that this bill will be paid when the auditors present their report in person since errors exist and only one audit has been finalized.**

**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

Assessor Ottley requested that it be noted in the record that Supervisor Moore refused to sign the Warrant of Assessor's Bills. (EXHIBIT I)

Assessor Ottley left the meeting at 8:25 p.m.

Supervisor Moore stated that transfers of funds are required. Trustee Zirk stated that the Town Fund is over budget in numerous funds.

**Motion by Supervisor Moore to transfer \$1200 from Fund 960 to Fund 940. Motion failed due to no second.**

**Motion by Trustee Zirk, seconded by Trustee LaPorta, to transfer \$1200 from Fund 968 to Fund 940.**

**Roll Call**

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

**NAYS: None**

**ABSENT: Trustee Murphy**

**Motion Passed.**

Discussion: Trustee LaPorta asked Supervisor Moore why she overpaid the Assessor's phone bill. She responded that it would be addressed in court. Trustee LaPorta asked about the \$800.00 charge in Line Item 5549. Supervisor Moore responded that it was probably attorney charges regarding a GA appeal.

Discussion of Road & Bridge Bills: Commissioner Freund stated that although the amount is correct the name is incorrect in referencing Comm Ed-it is Comm Ed Spotlights.

**Motion by Trustee Zirk, seconded by Trustee LaPorta, to approve the Road District bills excluding Evans, Marshall & Pease, P.C. \$4000.; J.A. Ketchmark and postage which is now listed as owed to the Grafton Township Town Fund \$475.64.**



**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

**B. Approval of Minutes**

**1. Minutes of January 12 2012 Regular Township Board Meeting**

**Motion by Trustee Zirk, seconded by Trustee LaPorta, to approve the Minutes of the January 12, 2012 Regular Township Board Meeting.**

**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

**6. Public Comment/Board Member Response to Public Comment**

Maggie Darr

Rebecca Baldrige

**7. Old Business**

**A. Discussion and potential action/presentation of the 2009-2010 and 2010-2011 final audits.**

Discussion: Trustee LaPorta stated that there has been a large gap in time between when the audit process began in July, 2011 and when the audit report and draft were delivered to the Trustees in February, 2012. No communications regarding an explanation of the significant delay were provided by the firm. Finally, legal costs were incurred in order to have the documents available to the Trustees. There were also multiple errors in the 2010 Audit as noted by the Road District. He also has an issue with the many revisions that were required, because they were not included in the initial draft of the management letter. Each of the Trustees expressed concern of the possible accuracy of the financial statements since they may be based on incorrect information given to the auditor/and or errors made by the auditor. Trustee LaPorta reviewed the management letter from Evans, Marshall & Pease, P.C. (Exhibit II) Supervisor Moore responded in the following manner (as shown in italics):

- 1) There is currently a lack of segregation of duties in the majority of Township operations. *It is a small Township.*
- 2) Bills presented for approval and payment to the Board of Trustees should have all proper documentation for review and inspection. If not approved, it should be set aside for further consideration. Approved bills should be paid as presented and charged to the account indicated on the purchase order. *The Auditor is citing best practices. Unapproved bills are set aside.*
- 3) No controls are in place regarding recording, reviewing, and approving journal entries. *This has never been required.*
- 4) No procedures have been established regarding maintaining, reviewing, and updating fixed asset records. *Social security and unemployment will now be handled by the accountant.*
- 5) Monthly financial statements should be presented to the Board of Trustees for review. *Financials are presented.*
- 6) Only one signature is required on all checks. *Requiring a second signature would cost the Township \$20-30,000.*
- 7) Purchase orders are not used and only verbal approval is required to generate a purchase. *Purchase Orders have not been used by any department in the Township. The Supervisor's approves purchases.*
- 8) During the audits, deposits were found to be lacking adequate documentation. *Deposits only require checks to be copied.*
- 9) Procedures to categorize expenditures are not in place. *Procedures are in place.*



10) Payroll preparation should be secured so it cannot be accessed by unauthorized personnel. *She has made changes so it is now secure*

11) The Township does not have current written employee policies for all employees. *This needs to be updated.*

Trustee LaPorta asked Jenny Moore to speak about the many errors that she found in the 2009-2010 Audit Report.

Jenny Moore, Administrator of the Road and Bridge, detailed many of the errors in Road District section of the 2009-2010 Audit. (Exhibit III)

**Motion by Trustee LaPorta, seconded by Trustee Zirk to not approve the Audit Reports due to inaccuracies, lack of personal presentation by Evans, Marshall & Pease, P.C. and the unprofessional timetable.**

**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

B. Discussion and potential action on appointment of a Township Attorney. Supervisor Moore stated that she is not appointing a Township Attorney since there are four attorneys already involved in the Township. Trustee Zirk stated that these are all related to litigation. Trustees Zirk and LaPorta reiterated that the attorney from Naperville was hired without Board approval and that he is not the Township Attorney and will not be paid.

C. Discussion and potential action on fees associated with MCOG meetings and/or participation in other professional organizations by elected officials. Supervisor Moore stated that MCOG participation is not part of the salary of elected officials.

**Motion by Trustee Zirk, seconded by Trustee LaPorta, to pay fees associated with participation in professional organizations, as has been the practice in previous administrations, as well as this one, and these fees should not be considered taxable income.**

**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

## **8. New Business**

A. Discussion and potential action on IRS audit.

**Motion by Trustee LaPorta, seconded by Trustee Zirk, since the IRS agent has recanted his previous opinion whatever actions were taken regarding W2s or 1099s need to be corrected deleting income added which was the result of the erroneous information.**

**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

B. Discussion and potential action on appointment of the Deputy Clerk Sandy Holden; setting of compensation; retroactive payment for services.

**Motion by Trustee LaPorta, seconded by Trustee Zirk, to approve Sandy Holden as Deputy Clerk with a compensation of \$15.00 per hour to be paid as contracted services, not as an employee, and to be paid for previously provided services in 2011.**

**Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy Motion Passed.**



Discussion: Clerk Ford asked how this could be expedited and how to proceed. She presented Supervisor Moore with a copy of the original 11/30/11 invoice from Ms. Holden. Supervisor Moore stated that Ms. Holden needed to fill out W-4 forms and that she could obtain the forms on line.

C. Discussion and potential action regarding 2012 Annual Meeting (April 10, 2012): agenda, location, etc.

Discussion: Clerk Ford distributed a copy of the 2011 Annual Meeting Agenda and an information page on what can be discussed at an Annual Meeting. She asked that the Board review this so she can prepare an agenda for the Annual Meeting. The agenda is required to be approved at the March Regular Township Board Meeting. Supervisor Moore will be making the arrangements for the meeting.

G. Discussion and potential action regarding the Grafton Township Road District and the IRS Audit and other tax ramifications.

Road District Attorney Pat Coen spoke on several issues: 1) He stated that he had not received any information prior to the action that was taken as the result of the IRS Audit. 2) He stated that the uniforms worn by the Road District are necessary to identify employees within the community. 3) The Road Commissioner is on 24 hour call in order to handle weather related emergencies, therefore, he often drives the Township vehicle to his home. 4) Mr. Freund's spouse's insurance was never designated as income prior to this time. Why the change?

H. Discussion and potential action on the Grafton Township Road District to hire an accountant regarding the IRS audit and other tax ramifications.

Road District Attorney Pat Coen informed the Board that the Road District plans to hire a CPA to officially respond to the IRS agent and his findings. Board approval is not required.

**Motion by Trustee Zirk, seconded by Trustee LaPorta, to correct the Road Commissioner's W-2 to reflect the calculations that existed prior to the IRS audit. Roll Call**

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

**NAYS: Supervisor Moore**

**ABSENT: Trustee Murphy**

**Motion Passed.**

I. Discussion and potential action on scheduling a Budget Workshop.

Trustee Zirk stated that there needs to be a workshop so the Board can begin the process of developing the new budget. The Board will determine a date.

J. Establishment of agenda items for next meeting.

Annual Meeting Agenda; IMRF for position of Township Clerk; 2009-2010 and 2010-2011 Audit presentation by Evans, Marshall & Pease.

## **9. Reports**

A. Supervisor

She summarized the Information in the packet.

B. Trustees

C. Clerk

Clerk Ford announced that according to the Attorney General's Office, minutes need to be shown on the website for a period of 60 days. She will be taking action to remove minutes prior to 2010.

D. Road District Commissioner

Road Commissioner Freund reported numerous financial issues. (EXHIBIT IV)

E. Assessor

Not present.

F. Committee Reports

None

**10. Executive Session**

None

**11. Adjournment**

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

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

**Motion Passed/Meeting adjourned at 9:50 p.m.**

Submitted,

A handwritten signature in cursive script, appearing to read "Harriet Ford".

Harriet Ford  
Grafton Township Clerk



## WARRANT LIST

## BOARD OF TOWN TRUSTEES


**McHenry County  
Township of Grafton**


We, the undersigned comprising the Board of Town Trustees of said Town of Grafton Township having duly met at the Town Clerk's office or duly designated area, on the 9 day of FEBRUARY 2012, for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and being examined were allowed at the said meeting.


TO WHOM ALLOWED		NATURE OF CLAIM	AMOUNT
Wright Express Fleet Services	1760	fuel	\$0.00
at&t	1752	phone & internet	\$0.00
Cardunal Office Supply	1851	office supplies	\$332.13
Blue Cross Blue Shield of Illinois	1243	health insurance	\$4,190.34
Humana	1243	insurance	\$407.46
Mike Poper	1753	attorney fees	\$1,438.50
CDW-G	1751	printer belt	\$124.18
Dundee Communications Inc	1751	phone repair unpaid bill	\$338.66
Conserv FS	1760	fuel	\$88.49
Brown & Co.	1298	letter unpaid bill	\$125.00
Mochanin	1751	web hosting	\$119.00
Ice Mountain	1851	water	\$8.68
			\$7,172.44


[illegible]

In Witness Whereof, the members of said Board of Town Trustees have hereunto set their hand this 9 day of FEBRUARY 2012.

 \_\_\_\_\_ Supervisor

 \_\_\_\_\_ Trustee

 \_\_\_\_\_ Trustee

 \_\_\_\_\_ Trustee


 \_\_\_\_\_ Trustee

EXHIBIT II

Telephone (847) 221-5700  
Facsimile (847) 221-5701



SINCE 1917

## EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

1875 Hicks Road  
Rolling Meadows, Illinois 60008

PAUL H. THERMEN, C.P.A.  
JEFFERY M. ROLLEFSON, C.P.A.

FEBRUARY 3, 2012

COPY

LINDA MOORE, GRAFTON TOWNSHIP SUPERVISOR  
P.O. Box 37  
HUNTLEY, IL 60142

ENCLOSED HERewith IS A REVISED MANAGEMENT LETTER. PLEASE SEE THAT IT IS DISTRIBUTED TO ALL BOARD MEMBERS ALONG WITH THE DRAFT MARCH 31, 2011 AUDIT REPORT UPON RECEIPT ON THIS LETTER. I AM REQUESTING, THAT UPON APPROVAL OF THE AUDIT REPORT, THAT THE REPRESENTATION LETTER BE SIGNED AND RETURN TO US. UPON OUR RECEIPT THEREOF, WE WILL ISSUE THE AUDIT REPORT IN ITS FINAL FORM.

AS YOU CAN SEE FROM THE ENCLOSED LETTER FROM THE BOARD'S ATTORNEY, THIS MATTER IS GETTING BEYOND THE POINT OF BEING OUT OF CONTROL. PURSUANT TO THE REQUEST OF THE ATTORNEY, TO WHOM I SPOKE TODAY, WE ARE FORWARDING TO HIM A COPY OF THE MARCH 31, 2011 DRAFT AUDIT REPORT AS WELL AS A COPY OF THE REVISED MANAGEMENT LETTER.

ENCLOSED IS THE FINAL INSTALLMENT OF OUR BILLING FOR OUR SERVICES REGARDING THE AUDITS FOR THE YEARS MARCH 31, 2010 AND 2011. IT WOULD BE APPRECIATED THAT THIS AND OUR PRIOR INVOICE BE PAID FORTHWITH.

THANK YOU FOR YOUR PROMPT ATTENTION TO THESE MATTERS.

*Paul H. Thermen C.P.A.*

PAUL H. THERMEN C.P.A.







SINCE 1917

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JEFFERY M. ROLLEFSON, C.P.A.

To the Board of Trustees  
Grafton Township  
Huntley IL

In planning and performing our audit of the financial statements of Grafton Township (Township) as of and for the years ended March 31, 2010 and 2011, 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 for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However 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 considered the itemized deficiencies, see attached, in Grafton Township's internal control to be material weaknesses.

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

*Evans, Marshall & Pease, P.C.*

Evans, Marshall & Pease, P.C.  
Certified Public Accountants

Rolling Meadows, IL  
January 24, 2012



### **Material Weaknesses:**

#### *Policies and Procedures Manual*

The Township does not have written policies and procedures for internal control in sufficient detail or for all processes.

Internal control is a process designed to provide reasonable assurance regarding reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. It is recommended in all effective internal control systems that written policies and procedures be adopted for major internal control processes.

#### *Internal Controls*

There are several areas where internal controls could be improved:

- There is currently a lack of segregation of duties in the majority of Township operations. For example, the same person receives money, prints accounts payable checks, and reconciles the bank accounts. While all small organizations need to assess the costs of additional staffing to provide ideal segregation of duties with the benefits obtained, segregation of duties is still an important safeguard which should always be employed to the highest extent feasible. In the instant case this problem is further exacerbated by the fact that there are only two individuals involved in the various accounting processes.
- Bills presented for approval and payment to the Board of Trustees should have all proper documentation for review and inspection. If not approved, it should be set aside for further consideration. Approved bills should be paid as presented and charged to the account indicated on the purchase order.
- No controls are in place regarding recording, reviewing, and approving journal entries. Again, this problem is due to the lack of separation of duties.
- No procedures have been established regarding maintaining, reviewing, and updating fixed asset records.
- Monthly financial statements should be presented to the Board of Trustees for review.
- Only one signature is required on all checks. It is always good practice to require two signatures on checks, where practicable.
- Purchase orders are not used and only verbal approval is required to generate a purchase. Given the size of Grafton Township's business office, many times those who are authorized to initiate a purchase would be the same person who would prepare and approve the purchase order. This, alone, gives very little value. However, we would recommend instituting a purchase order system to aid in the approval process. The purchase order should indicate vendor, amount and account distribution (account to be charged). Any department that is to be charged with the expenditure would need to sign the purchase order before the order is made. Likewise, when the goods are received the purchase order should be signed by the one accepting the order.
- During the audits, deposits were found to be lacking adequate documentation. All miscellaneous receipts should have proper documentation.
- Procedures to categorize expenditures are not in place. This can be alleviated through the purchase order system.
- Payroll preparation should be secured so it cannot be accessed by unauthorized personnel.

### *Employee Policies*

It was noted during the audit that the Township does not have current written employee policies for all employees. The personnel policies and procedures we examined pertained only to the Grafton Township Road District and were last amended in August of 2006.

The Township should review its current policies and update its written employee handbook which details pay, benefits, and any other employee policies. The "policies" for the Grafton Township Supervisor was last updated June 12, 2003 and along with the "policies" of the Grafton Township Assessor solely referred to holidays, vacation days and sick days.

### ***Other Matter For Consideration:***

#### *Grafton Township Food Pantry*

Activity of the Grafton Township Food Pantry has not been reported in the financial statements of Grafton Township because it does not qualify as a component unit, pursuant to governmental accounting standards board pronouncements No. 14, 39 and 61. In order to be included in the financial statements of the Township, the Grafton Township Food Pantry the Township would need to exercise authority and have financial accountability over the Food Pantry. The Township does not currently operate or have control over the Food Pantry. If the Township chooses to pursue and regains ownership of the Food Pantry, the financial records of the Food Pantry should be included within the Township's financial statements in the future.



Summary of errors in the Annual Audit for 2009-2010 fiscal year.

Page 18

-For the levies the Municipal share was included in the amount for Road and Bridge for 2008 but was deducted out of the amount for 2007. It should be the same way for both years.

Page 29

- Intergovernmental Agreement Revenues - Actual should be 2,000 not 12,000.
- Permits and Bonds Revenues - is off a couple of dollars, should be 6,701.
- Illinois Retirement Contribution - Original and Final Budget should be 30,000 not 39,750 and the Actual should be 14,450. The 9,750 difference in the budget should be in Municipal Replacement and the Actual is 9,706.
- Maintenance and Repairs - The Actual should be 0 and not 8,359. This amount should be under Maintenance and Repairs under Maintenance of Roads on Page 30.
- Miscellaneous - Actual should be 82 not 510.

Page 30

- Maintenance and Repairs- Actual should be 152,618 not 144,258. This is including the 8,359 from page 29.
- Rentals - Original and Final Budget should be 3,300 not 3,000.
- Operating supplies - is off by a dollar, should be 1,704.
- Equipment - Actual should be 92,768 not 116,876. The tractor lease payment of 24,895 was paid from Debt Service fund not Capital Asset Outlay fund.
- Loan Interest - The interest and fee totaled 45,028. This was also paid out of the Debt Service fund.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 2 - CASH AND INVESTMENTS (Cont'd)

state treasurers' investment pool. During fiscal year ended March 31, 2010, the Township invested in money market accounts and certificates of deposits from banks, which are not rated by nationally recognized statistical rating organizations.

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the Township will not be able to recover the value of its deposits and investments or collateral securities. Of the Township's cash and investments, \$250,000 is FDIC Insured and \$1,052,672 is collateralized.

### NOTE 3 - PROPERTY TAXES

Property taxes are levied each year on all taxable real property located in the Township on or before the last Tuesday in December. Taxes attach as an enforceable lien on property on January 1 and are payable in two installments on approximately June 1 and September 1. The Township receives significant distributions of tax receipts approximately one month after these due dates. The levy was passed December 17, 2009.

	2008 Budget 09-10		2007 Budget 08-09	
Assessed Valuation	\$	1,693,295,851	\$	1,619,908,124
	2008 Levy		2007 Levy	
	Rate	Extension	Rate	Extension
<u>Town</u>				
Corporate	0.053	\$ 895,161	0.046	\$ 737,058
Social Security	0.000	-	0.004	63,176
IMRF	0.000	-	0.004	63,176
General Assistance	0.005	79,500	0.004	59,937
Liability Insurance	0.001	14,901	0.001	11,339
Total Town	0.059	989,562	0.058	934,686
<u>Road and Bridge</u>				
IMRF	0.001	18,152	0.001	12,959
Road and Bridge	0.014	227,596	0.016	129,507
Permanent Hard Road	0.026	433,043	0.024	380,678
Liability Insurance	0.001	19,188	0.001	14,579
Total Road and Bridge	0.042	697,959	0.041	537,723
Grand Total	0.101	\$ 1,687,521	0.098	\$ 1,472,409

251086  
(121,579)  
129,507  
Municipal share

Didn't take  
out Municipal  
Share

227,596  
(109,554) - Municipal  
Share  
118,042





## SCHEDULE 3

GRAFTON TOWNSHIP  
ROAD AND BRIDGE FUND  
SCHEDULE OF REVENUES RECEIVED AND EXPENDITURES DISBURSED  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED MARCH 31, 2010

	Original Budget	2010 Final Budget	Actual
<u>Revenues Received</u>			
General tax levy	\$ 588,404	\$ 588,404 ✓	\$ 588,183 ✓
Corporate replacement taxes	47,000	47,000 ✓	41,912 ✓
Earnings on investments	8,400	8,400 ✓	1,002 ✓
Intergovernmental agreement 6040-2,000/9040-0	600	600 ✓	12,000 2,000
Permits and bonds 6060-4949/9060-1,752	5,500	5,500 ✓	6,699 6,701
Other	4,200	4,200 ✓	8,118 ✓
<u>Total Revenue Received</u>	<u>654,104</u>	<u>654,104</u>	<u>657,914</u>
<u>Expenditures Disbursed</u>			
<u>Administration</u>			
Personnel:			
Salaries	197,500	197,500 ✓	176,184 ✓
Health insurance	25,000	25,000 ✓	18,650 ✓
Unemployment compensation insurance	3,000	3,000 ✓	723 ✓
Risk management	30,000	30,000 ✓	19,909 ✓
Social Security and Medicare	15,500	15,500 ✓	13,478 ✓
Illinois retirement contribution 8463	39,750	39,750 30,000	24,245 14,540
<u>Total Personnel</u>	<u>310,750</u>	<u>310,750</u>	<u>253,189</u>
Contractual Services:			
Telephone	4,000	4,000 ✓	2,283 ✓
Travel expenses	3,000	3,000 ✓	2,471 ✓
Training	1,000	1,000 ✓	40 ✓
Publishing	1,500	1,500 ✓	- ✓
Printing	200	200 ✓	- ✓
Postage	50	50 ✓	- ✓
Legal services	8,000	8,000 ✓	4,250 ✓
Accounting services	3,000	3,000 ✓	- ✓
Dues and subscriptions	500	500 ✓	130 ✓
Maintenance and repairs 6512-0	1,000	1,000 ✓	8,359 ✓
Intergovernmental agreement	30,961	30,961 ✓	15,177 ✓
Miscellaneous 6929 + 6919 -1190 0	9,000	9,000 ✓	510 82
<u>Total Contractual Services</u>	<u>62,211</u>	<u>62,211</u>	<u>33,220</u>
Commodities:			
Office supplies	400	400 ✓	- ✓
<u>Total Commodities</u>	<u>400</u>	<u>400</u>	<u>-</u>
Capital Outlay:			
Office equipment	4,000	4,000 ✓	- ✓
<u>Total Capital Outlay</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<u>Total Administration</u>	<u>377,361</u>	<u>377,361</u>	<u>286,409</u>



SCHEDULE 3  
(Page Two)

GRAFTON TOWNSHIP  
ROAD AND BRIDGE FUND  
SCHEDULE OF REVENUES RECEIVED AND EXPENDITURES DISBURSED  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED MARCH 31, 2010

	Original Budget	2010 Final Budget	Actual
<u>Maintenance of Roads</u>			
Contractual Services:			
Engineering services 6332 + 9532	\$ 12,000	\$ 12,000✓	\$ 5,884✓
Utilities	12,000	12,000✓	4,146✓
Maintenance and repairs 9514, 6311, 6312, 6313, 6314, 6316 + 144,259 47.50 2334 5878 6318	222,700	222,700✓	144,258✓ only 9514 plus 4859
Road stripping	15,000	15,000✓	15,000✓
Street lights	6,000	6,000✓	3,961✓
Signs	15,000	15,000✓	1,123✓
Gas and oil	35,000	35,000✓	13,011✓
Salt and ice control	70,000	70,000✓	51,923✓
Rentals 6394 + 9594	3,000 3300	3,000 3300	156✓
Uniforms	1,500	1,500✓	1,062✓
Garbage	3,000	3,000✓	1,433✓
Miscellaneous	10,000	10,000✓	1,333✓
<u>Total Contractual Services</u>	<u>405,200</u>	<u>405,200</u>	<u>243,290</u>
Commodities: 819.27 884.55			
Operating supplies 6122 + 9652	17,500	17,500✓	1,705 1704 (1703.82)
Small tools	6,000	6,000✓	249✓
Building supplies	10,500	10,500✓	1,956✓
Equipment supplies	10,000	10,000✓	1,874✓
Vehicle supplies	10,000	10,000✓	5,155✓
Road supplies 9614, 6114, 6116, 6118 10743	37,100	37,100✓	10,782✓
<u>Total Commodities</u>	<u>91,100</u>	<u>91,100</u>	<u>21,721</u>
Capital Outlay:			
Equipment	135,000	135,000✓	116,876
Other improvements	1,500	1,500✓	- ✓
<u>Total Capital Outlay</u>	<u>136,500</u>	<u>136,500</u>	<u>116,876</u>
Other:			
Loan interest	-	-	45,387✓ Just Interest + F 45028
Loan principal	75,000	75,000✓	- ✓
<u>Total Other</u>	<u>75,000</u>	<u>75,000</u>	<u>45,387</u>
Contingencies	32,000	32,000✓	- ✓
<u>Total Maintenance of Roads</u>	<u>739,800</u>	<u>739,800</u>	<u>427,274</u>
<u>Total Expenditures Disbursed</u>	<u>1,117,161</u>	<u>1,117,161</u>	<u>713,683</u>
<u>Net Change in Fund Balance</u>	<u>\$ (463,057)</u>	<u>\$ (463,057)</u>	<u>\$ (55,769)</u>





## 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

### HIGHWAY COMMISSIONER REPORT

January 2012

- There were not any Special Moving Permits.
  
- Why was the NEXTEL BILL from last month ~~not~~ not paid yet?
  
- Why has the bank has not received the payment of \$26,900 for the loan that was approved on Dec. 8, 2011.
  
- Have not received a copy of the BCBS bill for the billing period of January 2012.
  
- Have not received copies of my MASTERCARD statements for December 3, 2011 & January 3, 2012 that are sent in the mail.
  
- Packets did not have the BANK STATEMENTS in them.
  
- Check from Grafton Township (paid in July) for \$175.00 is in wrong fund. Should be in 9040 not 9050. Asked her to fix it on 10/20/11, 11/10/11, 12/8/11 and 1/12/12.
  
- Need documents showing QUICKBOOK PAYROLL FEES and what month they are for. The fees need to be on the list of bills and approved by the board each month. This has not been done since she started using Quick Books for payroll.
  
- Reports – Still have not received any since August 2011.

If you have questions, please give me a call at the office and come in and see me.