

**NOTICE AND AGENDA**  
**GRAFTON TOWNSHIP REGULAR BOARD MEETING**  
**GRAFTON TOWNSHIP, MCHENRY COUNTY, ILLINOIS**  
**MONDAY, January 20, 2014 7:30 p.m.**  
**GRAFTON TOWNSHIP OFFICES 10109 VINE STREET, HUNTLEY, IL 60142**

**NOTICE IS HEREBY GIVEN that the Regular Township Board Meeting of the Grafton Township Board, McHenry County, Illinois will be held on Monday, January 20, 2014, 7:30 p.m. for purpose of considering the following agenda:**

- 1. Call to Order**
- 2. Roll Call**
- 3. Pledge of Allegiance**
- 4. Approval of Agenda as posted**
- 5. Regular Business**
  - A. Approval of Minutes of December 16, 2013 Township Regular Meeting.
  - B. Audit and Payment of unpaid bills/Warrant check detail for Town Fund.
  - C. Review Road and Bridge Warrant check detail.
- 6. Public Comment/ Board Members Response to Public Comment**
- 7. Old Business**
  - A. Discussion and approval of Township paying a monthly share of the garbage collection bill.
- 8. New Business**
  - A. Discussion about acquiring services for audit of fiscal year ending March 31, 2014.
- 9. Executive Session if needed**
- 10. Committee and Officer Reports**
  - Supervisor**
  - Trustee**
  - Audit Committee**
  - Assessor**
  - Road District**
  - Clerk**
- 11. Adjournment**

Dated and posted by Township Clerk Kathryn Francis  
This 16<sup>th</sup> day of January, 2014

# **DRAFT MINUTES**

**GRAFTON TOWNSHIP REGULAR BOARD MEETING  
MONDAY, DECEMBER 16, 2013 7:30 p.m.**

**1. Supervisor Kearns called the meeting to order at 7:33 p.m.**

**2. Roll Call**

Present: Trustees Holtorf, Zirk and Ziller; Supervisor Kearns; Road Commissioner Poznanski; Assessor Ottley; Clerk Francis. Absent: Trustee Wagner

Trustee Wagner entered the meeting at 7:35

**3. Pledge of Allegiance**

The Pledge of Allegiance was said.

**4. Approval of Agenda as posted**

Motion by Trustee Zirk, second by Trustee Holtorf to approve the agenda as posted.

Ayes: Trustees Zirk, Holtorf, Wagner, Zirk; Supervisor Kearns

Nays: None

Motion Carries.

**5. Regular Business**

A. Approval of Minutes of November 18, 2013 Township Regular Meeting.

Motion by Trustee Ziller, second by Trustee Zirk to approve the minutes of the November 18, 2013 Regular Meeting.

Ayes: Trustees Ziller, Zirk, Wagner, Holtorf; Supervisor Kearns

Nays: None

Motion Carries.

B. Audit and Payment of unpaid bills.

Supervisor Kearns stated that the Ancel Glink bill for \$6,873.07 should not be on the list, and that was verified by Ancel Glink. He also pointed out the bill for the Huntley Area Chamber of Commerce, and asked whether or not the trustees wanted to pay the bill to retain membership in the Chamber.

Motion by Trustee Holtorf, second by Trustee Ziller to approve the unpaid bills for payment including the Huntley Chamber of Commerce, with the exception of Ancel Glink PO#1176 for \$6,873.07 and Otteson-Britz \$42,869.68 which is on hold. Exhibit I

Ayes: Trustees Holtorf, Ziller, Wagner, Zirk; Supervisor Kearns

Nays: None

Motion Carries.

C. Review Road and Bridge Warrant check detail.

Motion by Trustee Holtorf, second by Trustee Ziller to approve the Township Road and Bridge as detailed in the warrant list. Exhibit II

Ayes: Trustees Holtorf, Ziller, Wagner, Zirk; Supervisor Kearns

Nays: None

Motion Carries.

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

None.

**7. Old Business**

A. Adoption of Township tax levy

Supervisor Kearns stated that we are asking for a 4% Levy on new construction which is \$1,143,060 compared to \$1,100,000 million last year.

Motion by Trustee Holtorf, second by Trustee Zirk to adopt the Township tax levy as stated by the Supervisor.

Ayes: Trustees Holtorf, Zirk, Wagner, Ziller; Supervisor Kearns

Nays: None

Motion Carries.

B. Adoption of Road District tax levy

The Road District is asking for a levy of 4.5% increase to \$1,810,110

Motion by Trustee Ziller, second by Trustee Holtorf to adopt the Road District tax levy as stated.

Ayes: Trustees Ziller, Holtorf, Wagner, Zirk; Supervisor Kearns

Nays: None

Motion Carries.

**7. New Business**

None.

**8. Executive Session if needed**

None.

**10. Committee and Officer Reports**

**Supervisor:**

Moved forward with the plan to stop bus service for Rutland Township residents.

Grafton Township will not cut the services to its residents as stated at the last meeting.

There were 85 riders and only one day that no one rode. The lowest number of riders on any given day was 4. The Supervisor would prefer to keep studying ridership before making any service changes.

The first grant payment to the township will be for ¼ of the total, payable in February.

The rest will go over the next three quarters.

**Trustees**

None.

**Audit Committee**

Met again with the Office Manager and finished the third draft. Submitted the draft to George Roach. They will probably get together in early January. Supervisor Kearns asked the committee to make sure the system is common across all three departments.

**Assessor**

The Supervisor, Trustees and Clerk thanked Bill Ottley for his service and presented him with a plaque. The incoming Assessor Al Zielinski said he is working on an employee handbook.

**Road District**

The Road Commissioner wants everyone to know that all three departments are working harmoniously now. He said that all of the policies of the new administration are being taken care of right away. The Road District has been very amenable and is paying \$156.49 monthly for garbage that all three offices use. He asked that the board add to next month's agenda a discussion about splitting the garbage costs.

**Clerk**

The Clerk met with a Field Officer from the State of Illinois regarding records disposal. She has completed a form to allow for the proper disposal of many records and will wait for approval from the state, which should be about February 10<sup>th</sup>. She will work to determine if any of the proposed records have historical value and will preserve them for donation to the appropriate historical.

**11. Adjournment**

Motion by Trustee Wagner, second by Trustee Ziller to adjourn meeting at 8:24 pm.

All Ayes. Meeting Adjourned.

Dated by Township Clerk Kathryn Francis  
This 14<sup>th</sup> day of January, 2014



# **TOWN FUND FINANCIALS**

9:55 AM  
01/14/14  
Accrual Basis

**GRAFTON TOWNSHIP**  
**TF Warrant Detail Report**  
December 18, 2013 through January 17, 2014

Date	Num	Name	Memo	Amount
<b>101 - CHECKING -American Community</b>				
12/23/2013	22081	COM ED	PO 1225	-170.52
12/23/2013	22082	ComCast I	PO 20079	-193.57
12/23/2013	22083	Interact Business Products, LLC	PO 1221	-23.45
12/23/2013	22084	Interact Business Products, LLC	PO 1223	-46.92
01/07/2014	22089	BLUECROSS BLUESHIELD OF...	VOID:	0.00
01/07/2014	22090	ComCast I	PO 20082	-193.57
01/07/2014	22091	Humana Dental Ins. Co.	PO 1232 & 1234 & 20...	-1,233.83
01/07/2014	22092	Verizion Wireless	PO 1238	-24.25
01/07/2014	22093	ComCast I	PO 1236 & 1237	-141.47
01/07/2014	22094	BLUECROSS BLUESHIELD OF...	PO 1239,1240,1241,2...	-11,416.99
01/14/2014	22096	ECS Financial Services, Inc.	PO 1244	-1,000.00
01/16/2014	EFT	American Community Bank & Tr...	PO 1245 & 1246	-4,543.71
Total 101 - CHECKING -American Community				-18,988.28
<b>TOTAL</b>				<b>-18,988.28</b>

# GRAFTON TOWNSHIP

## Unpaid Bills Detail

### All Transactions

Date	Num	Memo	Due Date	Split	Amount
<b>ACT Network Solutions</b>					
01/13/2014	140109-...	PO 1753	01/23/2014	1512 · MAIN...	193.50
01/13/2014	140109-...	PO 1752	01/23/2014	5512 · MAIN...	64.50
Total ACT Network Solutions					258.00
<b>Alarm Detection Systems</b>					
12/31/2013		PO 1226	01/10/2014	1512 · MAIN...	184.86
Total Alarm Detection Systems					184.86
<b>Auto Zone</b>					
12/31/2013	4427949...	PO 1242	01/10/2014	940 · BUS M...	5.00
Total Auto Zone					5.00
<b>Cardmember Service</b>					
01/02/2014		PO 1250	01/12/2014	1652 · OPE...	128.28
01/02/2014		PO 1751	01/12/2014	940 · BUS M...	55.71
Total Cardmember Service					183.99
<b>CARDUNAL OFFICE SUPPLY</b>					
01/02/2014		PO 1209	01/12/2014	5651 · OFFI...	101.22
01/02/2014		PO 20083	01/12/2014	1851 · OFFI...	103.60
Total CARDUNAL OFFICE SUPPLY					204.82
<b>Cash</b>					
01/02/2014		PO 1228	01/12/2014	968 · POST...	92.00
01/02/2014		PO 1229	01/12/2014	1905 · MISC...	101.00
01/02/2014		PO 1230	01/12/2014	967 · PRINT...	4.50
Total Cash					197.50
<b>CONSERV FS</b>					
12/23/2013	39889	PO 20084	01/22/2014	1751 · MAIN...	119.20
Total CONSERV FS					119.20
<b>ED'S AUTOMOTIVE</b>					
12/31/2013		PO 1243	01/10/2014	940 · BUS M...	26.00
Total ED'S AUTOMOTIVE					26.00
<b>Ice Mountain Water</b>					
12/31/2013	03L0122...	PO 1227	01/10/2014	5651 · OFFI...	14.37
Total Ice Mountain Water					14.37
<b>In Sync Systems, Inc.</b>					
01/02/2014		PO 20078	01/12/2014	1751 · MAIN...	157.50
Total In Sync Systems, Inc.					157.50
<b>Kathryn M. Francis</b>					
01/16/2014		PO 1755	01/26/2014	1451 · HEAL...	161.84
Total Kathryn M. Francis					161.84
<b>Madsen, Sugden &amp; Gottemoller</b>					
01/02/2014		PO 1231	01/12/2014	1533 · LEGA...	326.67
Total Madsen, Sugden & Gottemoller					326.67
<b>MDC Environmental Services</b>					
01/01/2014	12849093	PO 1249	01/11/2014	1511 · MAIN...	39.14
Total MDC Environmental Services					39.14
<b>NICOR GAS</b>					
01/01/2014		PO 1247	01/11/2014	5571 · UTILI...	65.95
01/01/2014		PO 1248	01/11/2014	1571 · UTILI...	197.86
Total NICOR GAS					263.81

**GRAFTON TOWNSHIP**  
**Unpaid Bills Detail**  
**All Transactions**

Date	Num	Memo	Due Date	Split	Amount
<b>Ottosen Britz Kelly Cooper Gilbert&amp;DiNiif</b>					
02/27/2012	55972		03/08/2012	1533 · LEGA...	5,206.00
03/30/2012	56573	Feb-2012	04/09/2012	1533 · LEGA...	3,489.59
03/31/2012	57145	March-2012	04/10/2012	1533 · LEGA...	4,912.00
06/05/2012	57810	April-2012	06/15/2012	1533 · LEGA...	8,265.00
06/30/2012	58718	June 30,2012	07/10/2012	1533 · LEGA...	3,906.88
09/06/2012	59858	July 31,2012	09/16/2012	1533 · LEGA...	3,056.96
09/07/2012	60040	Aug. 31,2012	09/17/2012	1533 · LEGA...	2,432.00
11/01/2012	60878	Aug. 31,2012	11/11/2012	1533 · LEGA...	955.00
11/16/2012	61496	Oct. 2012	11/26/2012	1533 · LEGA...	1,748.00
12/10/2012	62019	Nov.2012	12/20/2012	1533 · LEGA...	3,782.46
01/30/2013		Dec.2012	02/09/2013	1533 · LEGA...	760.00
03/12/2013		Dec.2012	03/22/2013	1533 · LEGA...	494.00
05/24/2013			06/03/2013	1533 · LEGA...	3,060.42
06/12/2013	65663		06/22/2013	1533 · LEGA...	801.37
Total Ottosen Britz Kelly Cooper Gilbert&DiNiif					42,869.68
<b>U.S. Bank Equipment Finance</b>					
01/13/2014	244576432	PO 20085	01/23/2014	1751 · MAIN...	104.57
Total U.S. Bank Equipment Finance					104.57
<b>WEX Bank</b>					
01/13/2014		PO 1754	01/23/2014	930 · BUS F...	319.52
Total WEX Bank					319.52
<b>TOTAL</b>					<b>45,436.47</b>



01/15/14

**GRAFTON TOWNSHIP**  
**Year to date actual vs budget**  
**April 2013 through March 2014**

	Apr '13 - Mar 14	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>CORPORATE FUND REVENUE</b>			
1000 · PROPERTY TAXES	1,059,154.12	1,060,718.00	99.9%
1010 · REPLACEMENT TAXES	25,554.91	24,400.00	104.7%
1020 · INTEREST INCOME	8.80		
1030 · Loan Proceeds	200,000.00		
1040 · IGA ROAD COM SALARY	25,426.44	15,000.00	169.5%
1041 · IGA TRANSPORTATION	10,000.00	10,000.00	100.0%
1050 · TRANSPORTATION INCOME	3,909.25	4,500.00	86.9%
1055 · MISCELLANEOUS INCOME	11,585.31	200.00	5,792.7%
<b>Total CORPORATE FUND REVENUE</b>	<b>1,335,638.83</b>	<b>1,114,818.00</b>	<b>119.8%</b>
<b>CORPORATE IMRF FUND REV</b>			
3020 · INTEREST INCOME	0.00	0.00	0.0%
<b>Total CORPORATE IMRF FUND REV</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CORPORATE INSURANCE FUND REV</b>			
2000 · PROPERTY TAXES	17,602.42	17,628.00	99.9%
2020 · INTEREST INCOME	0.15		
<b>Total CORPORATE INSURANCE FUND REV</b>	<b>17,602.57</b>	<b>17,628.00</b>	<b>99.9%</b>
<b>GENERAL ASSISTANCE FUND REVENUE</b>			
5000 · PROPERTY TAXES	20,719.24	20,749.00	99.9%
5020 · INTEREST INCOME	133.67	191.00	70.0%
5050 · MISCELLANEOUS INCOME	0.00	248.00	0.0%
<b>Total GENERAL ASSISTANCE FUND REVENUE</b>	<b>20,852.91</b>	<b>21,188.00</b>	<b>98.4%</b>
<b>Total Income</b>	<b>1,374,094.31</b>	<b>1,153,634.00</b>	<b>119.1%</b>
<b>Expense</b>			
<b>GENERAL ASSISTANCE FUND</b>			
<b>ADMINISTRATION</b>			
<b>CAPITAL OUTLAY</b>			
5831 · EQUIPMENT	1,790.00	1,790.00	100.0%
<b>Total CAPITAL OUTLAY</b>	<b>1,790.00</b>	<b>1,790.00</b>	<b>100.0%</b>
<b>CONTRACTUAL SERVICES</b>			
5511 · MAINTENANCE SERVICE - BUI...	0.00	1,000.00	0.0%
5512 · MAINTENANCE SERVICE - EQ...	729.00	1,000.00	72.9%
5513 · FUEL	167.59	775.00	21.6%
5533 · LEGAL FEES	0.00	850.00	0.0%
5534 · ACCOUNTING SERVICES	312.00	1,600.00	19.5%
5549 · OTHER PROFESSIONAL SERV...	1,000.00	1,000.00	100.0%
5551 · POSTAGE	0.00	90.00	0.0%
5552 · TELEPHONE	242.08	1,000.00	24.2%
5553 · PUBLISHING	88.00	200.00	44.0%
5554 · PRINTING	150.47	150.00	100.3%
5555 · TRAVEL EXPENSE	40.00	100.00	40.0%
5556 · TRAINING	300.00	600.00	50.0%
5571 · UTILITIES	270.80	1,000.00	27.1%
<b>Total CONTRACTUAL SERVICES</b>	<b>3,299.94</b>	<b>9,365.00</b>	<b>35.2%</b>
<b>OPERATING EXPENSES</b>			
5611 · MAINTENANCE SUPPLIES - B...	0.00	500.00	0.0%
5651 · OFFICE SUPPLIES	144.15	500.00	28.8%
<b>Total OPERATING EXPENSES</b>	<b>144.15</b>	<b>1,000.00</b>	<b>14.4%</b>
<b>PERSONNEL</b>			
5421 · SALARIES	13,380.43	20,000.00	66.9%
5451 · HEALTH INSURANCE	2,828.11	5,200.00	54.4%
<b>Total PERSONNEL</b>	<b>16,208.54</b>	<b>25,200.00</b>	<b>64.3%</b>
<b>Total ADMINISTRATION</b>	<b>21,442.63</b>	<b>37,355.00</b>	<b>57.4%</b>

**GRAFTON TOWNSHIP**  
**Year to date actual vs budget**  
**April 2013 through March 2014**

	<u>Apr '13 - Mar 14</u>	<u>Budget</u>	<u>% of Budget</u>
<b>HOME RELIEF</b>			
<b>COMMODITIES</b>			
5781 - FOOD	121.74	5,000.00	2.4%
5782 - PERSONAL INCIDENTALS	0.00	5,000.00	0.0%
5783 - HOUSEHOLD INCIDENTALS	0.00	5,000.00	0.0%
5784 - FLAT GRANT	0.00	2,000.00	0.0%
5785 - DRUGS	0.00	5,000.00	0.0%
5786 - FUEL	256.82	5,000.00	5.1%
5790 - Catastrophic Deduction	0.00	60,156.00	0.0%
<b>Total COMMODITIES</b>	<b>378.56</b>	<b>87,156.00</b>	<b>0.4%</b>
<b>CONTRACTUAL SERVICES</b>			
5805 - TRANSPORTATION ASSISTAN...	450.00	3,000.00	15.0%
5810 - PHYSICIAN SERVICE	0.00	5,000.00	0.0%
5882 - HOSPITAL SERVICE	0.00	5,000.00	0.0%
5884 - DENTAL SERVICE	0.00	5,000.00	0.0%
5885 - OTHER MEDICAL SERVICE IN...	1,915.00	2,360.00	81.1%
5886 - FUNERAL & BURIAL SERVICE	0.00	5,000.00	0.0%
5887 - SHELTER	4,924.00	10,000.00	49.2%
5888 - UTILITY PAYMENTS	4,555.89	15,000.00	30.4%
5889 - AMBULANCE	0.00	2,000.00	0.0%
5890 - EYE CARE	0.00	5,000.00	0.0%
<b>Total CONTRACTUAL SERVICES</b>	<b>11,844.89</b>	<b>57,360.00</b>	<b>20.7%</b>
<b>Total HOME RELIEF</b>	<b>12,223.45</b>	<b>144,516.00</b>	<b>8.5%</b>
<b>Total GENERAL ASSISTANCE FUND</b>	<b>33,666.08</b>	<b>181,871.00</b>	<b>18.5%</b>
<b>TOWN FUND EXPENDITURES</b>			
<b>ADMINISTRATION</b>			
<b>CAPITAL OUTLAY</b>			
1829 - CAPITAL ASSET OUTLAY	300,000.00	75,000.00	400.0%
1831 - EQUIPMENT	0.00	0.00	0.0%
1832 - DEBT SERVICE			
1837 - AMERICAN COMM LOAN P...	11,463.34		
1838 - Debt Service Interest	2,167.79		
1832 - DEBT SERVICE - Other	500.00	0.00	100.0%
<b>Total 1832 - DEBT SERVICE</b>	<b>14,131.13</b>	<b>0.00</b>	<b>100.0%</b>
1834 - IGA Rent	7,900.00	14,200.00	55.6%
1835 - Capital Equipment Purchases	14,075.60	18,213.00	77.3%
<b>Total CAPITAL OUTLAY</b>	<b>336,106.73</b>	<b>107,413.00</b>	<b>312.9%</b>
<b>COMMODITIES</b>			
1651 - OFFICE SUPPLIES	679.33	3,000.00	22.6%
1652 - OPERATING SUPPLIES	512.83	3,000.00	17.1%
<b>Total COMMODITIES</b>	<b>1,192.16</b>	<b>6,000.00</b>	<b>19.9%</b>
<b>CONTRACTUAL SERVICES</b>			
1511 - MAINTENANCE SERVICE-BUIL...	2,828.43	3,000.00	94.3%
1512 - MAINTENANCE SERVICE - EQ...	3,653.02	5,000.00	73.1%
1531 - ACCOUNTING SERVICES	19,897.30	36,000.00	55.3%
1533 - LEGAL SERVICE	36,675.40	87,000.00	42.2%
1551 - POSTAGE	51.41	700.00	7.3%
1552 - TELEPHONE	1,116.55	1,600.00	69.8%
1553 - PUBLISHING	559.57	800.00	69.9%
1554 - PRINTING	0.00	1,500.00	0.0%
1561 - DUES	1,836.58	2,400.00	76.5%
1562 - TRAVEL EXPENSES	3.18	400.00	0.8%
1563 - TRAINING	563.78	1,000.00	56.4%
1565 - CLERK	500.87	750.00	66.8%
1571 - UTILITIES	3,077.90	5,000.00	61.6%
1572 - FUEL	0.00	600.00	0.0%
1573 - OTHER PROFESSIONAL SERV...	3,423.40	25,000.00	13.7%
1574 - ANNUAL MEETING	250.00	500.00	50.0%

01/15/14

**GRAFTON TOWNSHIP**  
**Year to date actual vs budget**  
**April 2013 through March 2014**

	<b>Apr '13 - Mar 14</b>	<b>Budget</b>	<b>% of Budget</b>
1575 · ROOM RENTAL	28.00	300.00	9.3%
CONTRACTUAL SERVICES - Other	0.00	0.00	0.0%
<b>Total CONTRACTUAL SERVICES</b>	<b>74,465.39</b>	<b>171,550.00</b>	<b>43.4%</b>
<b>OTHER EXPENDITURES</b>			
1905 · MISCELLANEOUS EXPENSE	472.00	10,000.00	4.7%
1911 · CONTINGENCIES	24,387.78	27,700.00	88.0%
<b>Total OTHER EXPENDITURES</b>	<b>24,859.78</b>	<b>37,700.00</b>	<b>65.9%</b>
<b>PERSONNEL</b>			
1420 · OFFICE Staff Hourly	38,335.55	52,000.00	73.7%
1421 · ELECTED OFFICIALS SALARIES	144,564.79	192,006.00	75.3%
1451 · HEALTH INSURANCE	53,252.13	74,800.00	71.2%
<b>Total PERSONNEL</b>	<b>236,152.47</b>	<b>318,806.00</b>	<b>74.1%</b>
<b>SENIOR SERVICES</b>			
900 · BUS SALARIES	25,592.78	40,000.00	64.0%
901 · SENIOR SERVICES - PAYROLL ...	3,801.58		
902 · -SENIOR SVCS HEALTH INSUR...	7,822.15		
903 · SENIOR SERVICES IMRF	2,034.16		
930 · BUS FUEL	5,741.51	7,500.00	76.6%
940 · BUS MAINTENANCE	9,248.92	15,000.00	61.7%
950 · BUS OFFICE SUPPLIES	0.00	200.00	0.0%
959 · BINGO/GAMES	-57.01	1,000.00	-5.7%
960 · BUS TELEPHONE	1,333.91	1,200.00	111.2%
967 · PRINTING	23.45	1,000.00	2.3%
968 · POSTAGE	0.00	1,000.00	0.0%
970 · BUS MISCELLANEOUS	6,284.97	1,000.00	628.5%
<b>Total SENIOR SERVICES</b>	<b>61,826.42</b>	<b>67,900.00</b>	<b>91.1%</b>
<b>Total ADMINISTRATION</b>	<b>734,602.95</b>	<b>709,369.00</b>	<b>103.6%</b>
<b>ASSESSOR</b>			
<b>CAPITAL OUTLAY</b>			
1854 · EQUIPMENT	2,353.32	3,000.00	78.4%
1899 · OFFICE RENOVATION	0.00	0.00	0.0%
<b>Total CAPITAL OUTLAY</b>	<b>2,353.32</b>	<b>3,000.00</b>	<b>78.4%</b>
<b>COMMODITIES</b>			
1851 · OFFICE SUPPLIES	1,215.27	4,400.00	27.6%
<b>Total COMMODITIES</b>	<b>1,215.27</b>	<b>4,400.00</b>	<b>27.6%</b>
<b>CONTRACTUAL SERVICES</b>			
1751 · MAINTENANCE SERVICE	3,623.28	9,700.00	37.4%
1752 · TELEPHONE	2,108.90	2,700.00	78.1%
1753 · LEGAL FEES	5,250.00	5,000.00	105.0%
1754 · OUTSIDE APPRAISER	0.00	100.00	0.0%
1755 · POSTAGE	92.00	400.00	23.0%
1756 · SOFTWARE	9,547.97	14,000.00	68.2%
1757 · PUBLISHING	0.00	200.00	0.0%
1758 · PRINTING	273.65	300.00	91.2%
1759 · DUES	40.00	150.00	26.7%
1760 · TRAVEL EXPENSE	1,626.62	5,000.00	32.5%
1761 · TRAINING	2,030.00	4,000.00	50.8%
1762 · PUBLICATIONS/SUBSCRIPTIO...	2,791.00	4,000.00	69.8%
1763 · PAYROLL SERVICE	0.00	0.00	0.0%
<b>Total CONTRACTUAL SERVICES</b>	<b>27,383.42</b>	<b>45,550.00</b>	<b>60.1%</b>
<b>OTHER EXPENDITURES</b>			
1939 · MISCELLANEOUS	298.50	200.00	149.3%
1940 · UNIFORMS	0.00	300.00	0.0%
<b>Total OTHER EXPENDITURES</b>	<b>298.50</b>	<b>500.00</b>	<b>59.7%</b>



01/15/14

**GRAFTON TOWNSHIP**  
**Year to date actual vs budget**  
**April 2013 through March 2014**

	Apr '13 - Mar 14	Budget	% of Budget
<b>PERSONNEL</b>			
1240 · SALARIES	224,742.63	300,000.00	74.9%
1241 · IMRF	23,880.90	32,800.00	72.8%
1242 · FICA/MEDICARE/TAXES	16,451.22	23,532.00	69.9%
1243 · HEALTH INSURANCE	47,522.35	72,602.00	65.5%
<b>Total PERSONNEL</b>	<b>312,597.10</b>	<b>428,934.00</b>	<b>72.9%</b>
<b>Total ASSESSOR</b>	<b>343,847.61</b>	<b>482,384.00</b>	<b>71.3%</b>
<b>Total TOWN FUND EXPENDITURES</b>	<b>1,078,450.56</b>	<b>1,191,753.00</b>	<b>90.5%</b>
<b>TOWN IMRF FUND EXPENDITURES</b>			
3262 · RETIREMENT CONTRIBUTION	19,996.96	26,000.00	76.9%
<b>Total TOWN IMRF FUND EXPENDITURES</b>	<b>19,996.96</b>	<b>26,000.00</b>	<b>76.9%</b>
<b>TOWN INSURANCE FUND EXPENDITURE</b>			
<b>CONTRACTED SERVICES</b>			
2593 · RISK MANAGEMENT CONTRIBUT...	14,225.00	14,225.00	100.0%
<b>Total CONTRACTED SERVICES</b>	<b>14,225.00</b>	<b>14,225.00</b>	<b>100.0%</b>
<b>PERSONNEL</b>			
2453 · UNEMPLOYMENT INSURANCE	1,635.06	13,000.00	12.6%
<b>Total PERSONNEL</b>	<b>1,635.06</b>	<b>13,000.00</b>	<b>12.6%</b>
<b>TOWN INSURANCE FUND EXPENDITURE -...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total TOWN INSURANCE FUND EXPENDITURE</b>	<b>15,860.06</b>	<b>27,225.00</b>	<b>58.3%</b>
<b>TOWN SOCIAL SECURITY EXPENDITURE</b>			
3761 · SOCIAL SECURITY CONTRIBUTION	12,885.53	17,608.00	73.2%
3762 · MEDICARE CONTRIBUTION	3,013.57	4,118.00	73.2%
<b>Total TOWN SOCIAL SECURITY EXPENDITURE</b>	<b>15,899.10</b>	<b>21,726.00</b>	<b>73.2%</b>
<b>Total Expense</b>	<b>1,163,872.76</b>	<b>1,448,575.00</b>	<b>80.3%</b>
<b>Net Ordinary Income</b>	<b>210,221.55</b>	<b>-294,941.00</b>	<b>-71.3%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9011 · Transfer from GA to Town Fund	6,260.30		
<b>Total Other Income</b>	<b>6,260.30</b>		
<b>Other Expense</b>			
9052 · Transfer to Town Fund from GA	6,260.30		
<b>Total Other Expense</b>	<b>6,260.30</b>		
<b>Net Other Income</b>	<b>0.00</b>		
<b>Net Income</b>	<b>210,221.55</b>	<b>-294,941.00</b>	<b>-71.3%</b>



**American Community Bank  
Town Fund  
Bank Accounts**

General Checking	961
GA Checking	754
GA Money Market	987

**BMO Harris Bank  
Town Fund  
Bank Accounts**

General Checking	073
GA Checking	773

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01/02/14

**GRAFTON TOWNSHIP**  
**Reconciliation Summary**

961

**101 - CHECKING -American Community, Period Ending 12/31/2013**

	<u>Dec 31, 13</u>
<b>Beginning Balance</b>	331,504.55
<b>Cleared Transactions</b>	
Checks and Payments - 35 items	-72,711.17
Deposits and Credits - 25 items	137,621.73
<b>Total Cleared Transactions</b>	<u>64,910.56</u>
<b>Cleared Balance</b>	<u><b>396,415.11</b></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 17 items	-8,270.80
<b>Total Uncleared Transactions</b>	<u>-8,270.80</u>
<b>Register Balance as of 12/31/2013</b>	<u><b>388,144.31</b></u>
<b>New Transactions</b>	
Checks and Payments - 1 item	-7,630.77
<b>Total New Transactions</b>	<u>-7,630.77</u>
<b>Ending Balance</b>	<u><b>380,513.54</b></u>

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01/02/14

**GRAFTON TOWNSHIP**  
**Reconciliation Summary**

754

151 · General Assistance - Amer Com, Period Ending 12/31/2013

	Dec 31, 13
Beginning Balance	3,093.38
Cleared Transactions	
Checks and Payments - 14 items	-2,972.19
Deposits and Credits - 1 item	748.19
Total Cleared Transactions	-2,224.00
Cleared Balance	869.38
Uncleared Transactions	
Checks and Payments - 2 items	-80.26
Total Uncleared Transactions	-80.26
Register Balance as of 12/31/2013	789.12
Ending Balance	789.12

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01/02/14

**GRAFTON TOWNSHIP**  
**Reconciliation Summary**

987

**150 · Gen Assistance MMF- Amer Com, Period Ending 12/31/2013**

	<u>Dec 31, 13</u>
Beginning Balance	156,808.61
Cleared Transactions	
Deposits and Credits - 3 items	<u>200.79</u>
Total Cleared Transactions	<u>200.79</u>
Cleared Balance	<u><b>157,009.40</b></u>
Register Balance as of 12/31/2013	<u>157,009.40</u>
Ending Balance	157,009.40



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01/03/14

**GRAFTON TOWNSHIP**  
**Reconciliation Summary**

073

**102 - CHECKING ACCOUNT - HARRIS, Period Ending 12/31/2013**

	<u>Dec 31, 13</u>
Beginning Balance	109,525.27
Cleared Transactions	
Checks and Payments - 3 items	-109,528.77
Deposits and Credits - 2 items	3.50
Total Cleared Transactions	<u>-109,525.27</u>
Cleared Balance	<u>0.00</u>
Register Balance as of 12/31/2013	0.00
Ending Balance	0.00

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01/03/14

**GRAFTON TOWNSHIP**  
**Reconciliation Summary**

773

**153 - CHECKING-General Assistance, Period Ending 12/31/2013**

	<b>Dec 31, 13</b>
<b>Beginning Balance</b>	<u>748.19</u>
<b>Cleared Transactions</b>	
Checks and Payments - 1 item	-748.19
Deposits and Credits - 2 items	<u>0.00</u>
<b>Total Cleared Transactions</b>	<u>-748.19</u>
<b>Cleared Balance</b>	<u><u>0.00</u></u>
<b>Register Balance as of 12/31/2013</b>	0.00
<b>Ending Balance</b>	0.00

# **ROAD DISTRICT FUND FINANCIALS**

# Grafton Township R & B

## Unpaid Bills Detail

### All Transactions

Date	Num	Memo	Due Date	Split	Amount
<b>Airgas USA LLC DBA Encompass</b>					
01/08/2014	03199265	PO 10243	01/18/2014	9652 · OPERATING SUPPLIES	895.61
Total Airgas USA LLC DBA Encompass					895.61
<b>ALLIED ASPHALT PAVING COMPANY</b>					
12/14/2013	180023	10206	01/20/2014	9614 · MAINTENANCE SUPPLIES - RO...	33.60
Total ALLIED ASPHALT PAVING COMPANY					33.60
<b>BONNELL INDUSTRIES INC</b>					
12/19/2013	0149885-IN	10214	01/20/2014	6113 · MAINTENANCE SUPPLY - VEHIC...	441.98
01/05/2014	0150599-IN	10239	01/20/2014	6112 · MAINTENANCE SUPPLY - EQUI...	487.00
Total BONNELL INDUSTRIES INC					928.98
<b>BOTTS WELDING &amp; TRUCK SERVICE</b>					
12/17/2013	558926	10204	01/20/2014	6112 · MAINTENANCE SUPPLY - EQUI...	42.13
12/17/2013	558926	10205	01/20/2014	6113 · MAINTENANCE SUPPLY - VEHIC...	33.34
12/30/2013	559443	10226	01/20/2014	6123 · SMALL TOOLS	33.25
12/30/2013	559444	10227	01/20/2014	6113 · MAINTENANCE SUPPLY - VEHIC...	13.00
01/09/2014	559783	10236	01/20/2014	6112 · MAINTENANCE SUPPLY - EQUI...	30.00
Total BOTTS WELDING & TRUCK SERVICE					151.72
<b>C &amp; L Rentals, Sales &amp; Service Inc.</b>					
12/11/2013	75348	PO 10200	01/10/2014	6112 · MAINTENANCE SUPPLY - EQUI...	55.99
12/11/2013	75348	PO 10201	01/10/2014	9652 · OPERATING SUPPLIES	132.85
Total C & L Rentals, Sales & Service Inc.					188.84
<b>Cabay &amp; Company, Inc.</b>					
12/19/2013	49098	PO 10218	12/29/2013	6122 · OPERATING SUPPLIES	39.80
Total Cabay & Company, Inc.					39.80
<b>Cardmember Service</b>					
12/05/2013	1 Machine Sales	PO 10208	12/15/2013	6112 · MAINTENANCE SUPPLY - EQUI...	20.57
12/23/2013	84432	PO 10215	01/02/2014	6112 · MAINTENANCE SUPPLY - EQUI...	32.98
12/27/2013	welding supplies	PO 10217	01/06/2014	6123 · SMALL TOOLS	1,298.00
12/27/2013	Farm & Fleet	PO 10219	01/06/2014	6122 · OPERATING SUPPLIES	9.48
12/30/2013	AA outfitters	PO 10223	01/09/2014	6113 · MAINTENANCE SUPPLY - VEHIC...	73.98
Total Cardmember Service					1,435.01
<b>CARQUESTAuto Parts</b>					
01/09/2014	14694-26749	PO 10240	01/19/2014	6113 · MAINTENANCE SUPPLY - VEHIC...	7.17
Total CARQUESTAuto Parts					7.17
<b>CHICAGO INTERNATIONAL TRUCKS LLC</b>					
12/30/2013	11061602	PO 10221	01/10/2014	6113 · MAINTENANCE SUPPLY - VEHIC...	9.36
Total CHICAGO INTERNATIONAL TRUCKS LLC					9.36
<b>CITY OF CRYSTAL LAKE</b>					
01/09/2014	2012 replacement tax	PO 10233	01/09/2014	6914 · MUNICIPAL REPLACEMENT	132.74
Total CITY OF CRYSTAL LAKE					132.74
<b>COM ED</b>					
01/09/2014		PO 10244	02/08/2014	6371 · UTILITIES	247.40
Total COM ED					247.40
<b>COM ED STREET LIGHTS</b>					
12/24/2013		PO 10220	02/22/2014	9519 · Street Lights	243.35
Total COM ED STREET LIGHTS					243.35
<b>CONSERV FS INC</b>					
12/23/2013	39889	PO 10216	01/22/2014	9655 · AUTO FUEL & OIL	3,886.04
01/02/2014	39939	PO 10228	02/01/2014	9655 · AUTO FUEL & OIL	2,086.83
Total CONSERV FS INC					5,972.87
<b>ED'S AUTOMOTIVE</b>					
12/31/2013	413	PO 10229	01/30/2014	6313 · MAINTENANCE SERVICE - VEHI...	38.50
Total ED'S AUTOMOTIVE					38.50
<b>GE Capital Retail Bank Chicago</b>					



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01/14/14

# Grafton Township R & B

## Unpaid Bills Detail

### All Transactions

Date	Num	Memo	Due Date	Split	Amount
12/11/2013		PO 10196	12/21/2013	6113 · MAINTENANCE SUPPLY - VEHIC...	27.82
12/11/2013		PO 10197	12/21/2013	6123 · SMALL TOOLS	4.99
Total GE Capital Retail Bank Chicago					32.81
<b>GRAINGER, INC</b>					
01/09/2014	9335646734	PO 10245	02/08/2014	6123 · SMALL TOOLS	66.60
Total GRAINGER, INC					66.60
<b>HINCKLEY SPRINGS WATER CO</b>					
01/05/2014	101641891010514	PO 10246	01/05/2014	6122 · OPERATING SUPPLIES	8.10
Total HINCKLEY SPRINGS WATER CO					8.10
<b>IPWMAN</b>					
01/12/2014	1582	PO 10237	01/22/2014	9929 · MISCELLANEOUS	250.00
Total IPWMAN					250.00
<b>MCHENRY CO. TWP. HWY. COMMISSIONERS ASSOC</b>					
01/02/2014	2014dues	PO 10230	01/12/2014	6561 · DUES AND SUBSCRIPTIONS	100.00
Total MCHENRY CO. TWP. HWY. COMMISSIONERS ASSOC					100.00
<b>McHenry County Council Of Governments</b>					
12/16/2013	9	PO 6562	12/26/2013	6562 · TRAVEL & MEETING EXPENSE	35.00
Total McHenry County Council Of Governments					35.00
<b>MDC ENVIRONMENTAL SERVICES (MARENGO)</b>					
01/01/2014	12849093	PO 10238	01/20/2014	6373 · GARBAGE DISPOSAL	117.41
Total MDC ENVIRONMENTAL SERVICES (MARENGO)					117.41
<b>NICOR GAS</b>					
01/07/2014		PO 10232	02/21/2014	6371 · UTILITIES	181.28
Total NICOR GAS					181.28
<b>NORTH AMERICAN SALT CO</b>					
12/14/2013	71073830	PO 10213	01/13/2014	9656 · SALT, CALCIUM, ICE CONTROL	5,697.40
12/26/2013	71083485	PO 10224	01/25/2014	9656 · SALT, CALCIUM, ICE CONTROL	11,661.63
12/26/2013	71083488	PO 10225	01/25/2014	9656 · SALT, CALCIUM, ICE CONTROL	8,846.49
12/27/2013	71084690	PO 10231	01/26/2014	9656 · SALT, CALCIUM, ICE CONTROL	5,804.73
Total NORTH AMERICAN SALT CO					32,010.25
<b>O'Reilly Automotive, Inc</b>					
01/13/2014	3416300801	PO 10241	01/23/2014	6112 · MAINTENANCE SUPPLY - EQUI...	3.49
01/13/2014	3416 300801	PO 10242	01/23/2014	6122 · OPERATING SUPPLIES	7.49
Total O'Reilly Automotive, Inc					10.98
<b>VILLAGE OF HUNTLEY</b>					
01/09/2014	2012replacement tax	PO 10234	01/09/2014	6914 · MUNICIPAL REPLACEMENT	7,435.21
Total VILLAGE OF HUNTLEY					7,435.21
<b>VILLAGE OF LAKEWOOD</b>					
01/09/2014	2012 replacement tax	PO 10235	01/09/2014	6914 · MUNICIPAL REPLACEMENT	226.23
Total VILLAGE OF LAKEWOOD					226.23
<b>ZIEGLER'S ACE HARDWARE</b>					
12/09/2013	54602/B	10194	01/31/2014	6122 · OPERATING SUPPLIES	7.38
12/09/2013	54602/B	10195	01/31/2014	6112 · MAINTENANCE SUPPLY - EQUI...	5.87
12/12/2013	54664/B	10198	01/31/2014	6122 · OPERATING SUPPLIES	20.53
12/16/2013	54719/B	10199	01/31/2014	6113 · MAINTENANCE SUPPLY - VEHIC...	11.98
12/17/2013	54733/B	10207	01/31/2014	6113 · MAINTENANCE SUPPLY - VEHIC...	11.98
12/30/2013	54880/B	10222	01/31/2014	6111 · MAINTENANCE SUPPLY - BUILD...	4.58
Total ZIEGLER'S ACE HARDWARE					62.32
<b>TOTAL</b>					<b>50,861.14</b>

# ROAD & BRIDGE WARRANT LIST - DECEMBER 2013

FUND	VENDOR	PO #			DUE DATE
6122	ACE HARDWARE	10194	De-icer, PVC cement	\$ 7.38	1/31/2014
6112	ACE HARDWARE	10195	Parts for super mix tank	\$ 5.87	1/31/2014
6122	ACE HARDWARE	10198	Parts for super mix tanks	\$ 20.53	1/31/2014
6113	ACE HARDWARE	10199	Power steering fluid	\$ 11.98	1/31/2014
6113	ACE HARDWARE	10207	Power steering fluid	\$ 11.98	1/31/2014
6111	ACE HARDWARE	10222	Keys	\$ 4.58	1/31/2014
9614	ALLIED ASPHALT	10206	Black top	\$ 33.60	1/13/2014
6113	BONNELL INDUSTRIES	10214	Hyd tank	\$ 441.98	1/18/2014
6112	BONNELL INDUSTRIES	10239	Salt spreader auger	\$ 487.00	2/4/2014
6112	BOTT'S WELDING	10204	Plow guides, hose sleeve	\$ 42.13	12/30/2013
6113	BOTT'S WELDING	10205	Power steering hose	\$ 33.34	12/30/2013
6123	BOTT'S WELDING	10226	Socket	\$ 33.25	12/30/2013
6113	BOTT'S WELDING	10227	Aluminum tubing	\$ 13.00	12/30/2013
6112	BOTT'S WELDING	10236	Angle iron	\$ 30.00	1/30/2014
6112	C&L RENTALS, SALES & SERVICE	10200	Chain link, cover	\$ 55.99	1/10/2014
9652	C&L RENTALS, SALES & SERVICE	10201	Chaps, wedges	\$ 132.85	1/10/2014
6122	CABAY & COMPANY INC	10218	Glass cleaner	\$ 39.80	1/18/2014
6112	CARDMEMBER / VISA (1 MACHSALES)	10208	Bearing for saw	\$ 20.57	2/3/2014
6112	CARDMEMBER / VISA (SOHARS RCPW)	10215	Auger bearings	\$ 32.98	2/3/2014
6122	CARDMEMBER / VISA (FARM&FLEET)	10219	Teflon tape, light bulbs	\$ 9.48	2/3/2014
6123	CARDMEMBER / VISA (WELDING SUPPLIES)	10217	Mig welder, spool gun	\$ 1,298.00	2/3/2014
6113	CARDMEMBER / VISA (HTICH2TRAIL)	10223	Back up lights	\$ 73.98	2/3/2014
6113	CARQUEST AUTO PARTS	10240	Light connectors	\$ 7.17	2/8/2014
6113	CHICAGO INTERNATIONAL	10221	Back up light	\$ 9.36	1/10/2014
6914	CITY OF CRYSTAL LAKE	10233	Replacement taxes	\$ 132.74	1/24/2014
6371	COM ED	10244		\$ 247.40	2/24/2014
9519	COM ED-STREET LIGHTS	10220		\$ 243.35	2/24/2014
9655	CONSERV FS	10216	Fuel	\$ 3,886.04	1/25/2014
9655	CONSERV FS	10228	Fuel	\$ 2,086.83	1/25/2014
6313	ED'S AUTOMOTIVE	10229	Safety test	\$ 38.50	1/31/2014
9652	ENCOMPASS GAS GROUP	10243	Welding tanks & refills	\$ 895.61	2/7/2014
6113	GE CAPITAL (FARM & FLEET)	10196	Aux power outlet, fuses	\$ 27.82	1/28/2014
6123	GE CAPITAL (FARM & FLEET)	10197	Nut driver	\$ 4.99	1/28/2014
6123	GRAINGER	10245	Band saw blades	\$ 66.60	2/8/2014
6122	HINCKLEY SPRINGS	10246	Water	\$ 8.10	1/27/2014
9929	IPWMAN	10237	2014 Membership dues	\$ 250.00	1/31/2014
6562	MCCG	10209	December holiday dinner	\$ 35.00	1/30/2014
6561	McHENRY CNTY HWY COMM ASSOC	10230	2014 Dues	\$ 100.00	1/31/2014
6373	MDC	10238	Garbage removal	\$ 117.41	1/20/2014
6371	NICOR GAS	10232		\$ 181.28	2/24/2014
9656	NORTH AMERICAN SALT	10213	Road salt	\$ 5,697.40	1/13/2014
9656	NORTH AMERICAN SALT	10224	Road salt	\$ 11,661.63	1/25/2014
9656	NORTH AMERICAN SALT	10225	Road salt	\$ 8,846.49	1/25/2014
9656	NORTH AMERICAN SALT	10231	Road salt	\$ 5,804.73	1/26/2014
6112	O'REILLY AUTO PARTS	10241	Light bulb	\$ 3.49	2/12/2014
6122	O'REILLY AUTO PARTS	10242	Silicone	\$ 7.49	2/12/2014
6914	VILLAGE OF HUNTLEY	10234	Replacement taxes	\$ 7,435.21	1/24/2014
6914	VILLAGE OF LAKEWOOD	10235	Replacement taxes	\$ 226.23	1/24/2014
				<b>\$ 50,861.14</b>	

## BILLS PAID BEFORE MEETING

6552	AT&T	10210	Telephone & fax lines	\$ 152.51	1/6/2014
9451	BLUECROSS BLUESHIELD OF IL	10211	Health insurance-Dec	\$ 2,596.44	1/1/2014
6371	COM ED	10202		\$ 117.91	1/27/2014
9451	HUMANA DENTAL	10212	Health insurance-Dec	\$ 230.19	1/1/2014
6552	VERIZON WIRELESS	10203	Cell phone service	\$ 112.72	1/3/2014
				<b>\$ 3,209.77</b>	

Total \$ **54,070.91**

Road Commissioner:

*Tom Poznanski*

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01/03/14

Accrual Basis

**Grafton Township R & B**  
**WARRANT DETAIL REPORT**  
December 17, 2013 through January 10, 2014

Date	Num	Name	Memo	Amount
<b>101 - Road &amp; Bridge Chkg - Amer Com</b>				
12/23/2013	4302	AT&T	PO 10210	-152.51
12/23/2013	4303	COM ED	PO 10202	-117.91
12/23/2013	4304	Verizon Wireless	PO 10203	-112.72
01/06/2014	4305	BLUECROSS BLU...	PO 10211	-2,596.44
01/06/2014	4306	Humana Dental	PO 10212	-230.19
Total 101 - Road & Bridge Chkg - Amer Com				-3,209.77
<b>TOTAL</b>				<b>-3,209.77</b>



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01/15/14  
Cash Basis

**Grafton Township R & B**  
**Actual vs Budget Year to Date**  
**April 2013 through March 2014**

	Apr '13 - Mar 14	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>PERMANENT HARD ROAD FD REVENUES</b>			
9000 · PROPERTY TAXES	499,748.16	500,484.00	99.9%
9020 · INTEREST INCOME	328.90	200.00	164.5%
9040 · Intergovernmental Agreement	13,645.00	500.00	2,729.0%
9050 · MISCELLANEOUS INCOME	575.00	1,200.00	47.9%
9060 · Permits & Bonds	2,228.00	2,000.00	111.4%
9080 · GRANT INCOME	56,250.00	100.00	56,250.0%
<b>Total PERMANENT HARD ROAD FD REVENUES</b>	<b>572,775.06</b>	<b>504,484.00</b>	<b>113.5%</b>
<b>ROAD &amp; BRIDGE FUND REVENUES</b>			
6000 · PROPERTY TAXES - ROAD & BRIDGE	122,964.33	237,077.00	51.9%
6002 · MUNICIPAL SHARE	0.00	-113,932.00	0.0%
6010 · REPLACEMENT TAXES-ROAD & BRIDGE	43,457.97	39,000.00	111.4%
6020 · INTEREST INCOME	395.73	400.00	98.9%
6030 · RENTAL INCOME	7,900.00	11,100.00	71.2%
6040 · INTERGOVERNMENT AGREEMENT	303,053.00	302,000.00	100.3%
6050 · MISCELLANEOUS INCOME	488.84	200.00	244.4%
6060 · COURT FINES & PERMITS	1,161.40	2,000.00	58.1%
<b>Total ROAD &amp; BRIDGE FUND REVENUES</b>	<b>479,421.27</b>	<b>477,845.00</b>	<b>100.3%</b>
<b>ROAD &amp; BRIDGE IMRF FUND REVENUE</b>			
8000 · PROPERTY TAXES	12,650.07	12,669.00	99.9%
8020 · INTEREST INCOME	7.29	20.00	36.5%
8050 · MISCELLANEOUS INCOME	0.00	10.00	0.0%
<b>Total ROAD &amp; BRIDGE IMRF FUND REVENUE</b>	<b>12,657.36</b>	<b>12,699.00</b>	<b>99.7%</b>
<b>ROAD &amp; BRIDGE INSURANCE REVENUE</b>			
7000 · PROPERTY TAXES	24,958.03	24,994.00	99.9%
7020 · INTEREST INCOME	10.99	20.00	55.0%
7050 · MISCELLANEOUS INCOME	0.00	2,900.00	0.0%
<b>Total ROAD &amp; BRIDGE INSURANCE REVENUE</b>	<b>24,969.02</b>	<b>27,914.00</b>	<b>89.4%</b>
<b>Total Income</b>	<b>1,089,822.71</b>	<b>1,022,942.00</b>	<b>106.5%</b>
<b>Expense</b>			
<b>PERMANENT HARD ROAD EXPENDITURE</b>			
<b>COMMODITIES</b>			
9614 · MAINTENANCE SUPPLIES - ROADS	13,529.86	45,000.00	30.1%
9652 · OPERATING SUPPLIES	233.70	10,000.00	2.3%
9655 · AUTO FUEL & OIL	11,809.56	45,000.00	26.2%
9656 · SALT, CALCIUM, ICE CONTROL	12,125.38	100,000.00	12.1%
<b>Total COMMODITIES</b>	<b>37,698.50</b>	<b>200,000.00</b>	<b>18.8%</b>
<b>CONTRACT SERVICES</b>			
9514 · MAINTENANCE SERVICE ROAD	316,189.76	375,000.00	84.3%
9518 · ROAD STRIPPING	20,779.50	25,000.00	83.1%
9519 · Street Lights	2,145.60	6,000.00	35.8%
9520 · ROAD SIGNS & MATERIALS	337.38	30,000.00	1.1%
9532 · ENGINEERING SERVICE	44,075.14	45,000.00	97.9%
9594 · RENTALS	0.00	15,000.00	0.0%
<b>Total CONTRACT SERVICES</b>	<b>383,527.38</b>	<b>496,000.00</b>	<b>77.3%</b>
<b>OTHER EXPENDITURES</b>			
9929 · MISCELLANEOUS	345.00	10,000.00	3.5%
9952 · Intergovernmental Agreement	14,500.00	14,500.00	100.0%
<b>Total OTHER EXPENDITURES</b>	<b>14,845.00</b>	<b>24,500.00</b>	<b>60.6%</b>
<b>PERSONNEL</b>			
9421 · SALARIES	111,913.77	200,000.00	56.0%
9451 · Health / Life Insurance	24,783.25	40,000.00	62.0%
9461 · Social Security Contribution	7,648.06	15,000.00	51.0%
9462 · Medicare Contribution	1,788.66	4,000.00	44.7%
9472 · Uniforms	639.88	2,000.00	32.0%

2:25 PM  
01/15/14  
Cash Basis

**Grafton Township R & B**  
**Actual vs Budget Year to Date**  
**April 2013 through March 2014**

	Apr '13 - Mar 14	Budget	% of Budget
Total PERSONNEL	146,773.62	261,000.00	56.2%
Total PERMANENT HARD ROAD EXPENDITURE	582,844.50	981,500.00	59.4%
ROAD & BRIDGE-IMRF-EXPENDITURE			
PERSONNEL			
8463 · RETIREMENT CONTRIBUTION	12,878.98	37,000.00	34.8%
Total PERSONNEL	12,878.98	37,000.00	34.8%
Total ROAD & BRIDGE-IMRF-EXPENDITURE	12,878.98	37,000.00	34.8%
ROAD & BRIDGE-INS-EXPENDITURE			
CONTRACT SERVICE			
7593 · RISK MANAGEMENT CONTRIBUTION	20,469.00	39,000.00	52.5%
Total CONTRACT SERVICE	20,469.00	39,000.00	52.5%
PERSONNEL			
7453 · UNEMPLOYMENT INSURANCE	674.15	6,000.00	11.2%
Total PERSONNEL	674.15	6,000.00	11.2%
Total ROAD & BRIDGE-INS-EXPENDITURE	21,143.15	45,000.00	47.0%
ROAD & BRIDGE FUND EXPENDITURES			
ADMINISTRATION			
CAPITAL OUTLAY			
6831 · EQUIPMENT	152.60	5,000.00	3.1%
Total CAPITAL OUTLAY	152.60	5,000.00	3.1%
COMMODITIES			
6651 · OFFICE SUPPLIES	412.62	800.00	51.6%
Total COMMODITIES	412.62	800.00	51.6%
CONTRACTED SERVICES			
6512 · MAINTENANCE EQUIPMENT	0.00	1,000.00	0.0%
6531 · ACCOUNTING SERVICE	7,868.34	27,000.00	29.1%
6533 · LEGAL SERVICE	5,836.50	60,000.00	9.7%
6551 · POSTAGE	92.00	300.00	30.7%
6552 · TELEPHONE	2,828.94	5,000.00	56.6%
6553 · PUBLISHING	242.30	1,500.00	16.2%
6554 · PRINTING	0.00	200.00	0.0%
6561 · DUES AND SUBSCRIPTIONS	50.00	300.00	16.7%
6562 · TRAVEL & MEETING EXPENSE	1,070.99	6,000.00	17.8%
6563 · EDUCATION & TRAINING	0.00	1,000.00	0.0%
Total CONTRACTED SERVICES	17,989.07	102,300.00	17.6%
OTHER EXPENDITURES			
6914 · MUNICIPAL REPLACEMENT	0.00	7,800.00	0.0%
6929 · MISCELLANEOUS	203.55	8,000.00	2.5%
Total OTHER EXPENDITURES	203.55	15,800.00	1.3%
PERSONNEL			
6421 · SALARIES	4,767.50	8,000.00	59.6%
Total PERSONNEL	4,767.50	8,000.00	59.6%
Total ADMINISTRATION	23,525.34	131,900.00	17.8%
MAINTENANCE			
CAPITAL OUTLAY			
6820 · CAPITAL ASSET OUTLAY	3,794.00	140,000.00	2.7%
6833 · OTHER IMPROVEMENTS	0.00	50,000.00	0.0%
6840 · DEBT SERVICE	259,774.28	268,500.00	96.8%
Total CAPITAL OUTLAY	263,568.28	458,500.00	57.5%
COMMODITIES			
6111 · MAINTENANCE SUPPLY - BUILDING	860.24	10,000.00	8.6%
6112 · MAINTENANCE SUPPLY - EQUIPMENT	3,152.24	10,000.00	31.5%



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01/15/14

Cash Basis

**Grafton Township R & B**  
**Actual vs Budget Year to Date**  
 April 2013 through March 2014

	Apr '13 - Mar 14	Budget	% of Budget
6113 · MAINTENANCE SUPPLY - VEHICLES	4,152.35	10,000.00	41.5%
6114 · MAINTENANCE SUPPLY - ROAD	0.00	100.00	0.0%
6116 · MAINTENANCE - SNOW REMOVAL	0.00	100.00	0.0%
6118 · MAINTENANCE SUPPLY - BRIDGE	0.00	5,000.00	0.0%
6122 · OPERATING SUPPLIES	832.32	3,000.00	27.7%
6123 · SMALL TOOLS	91.55	6,000.00	1.5%
<b>Total COMMODITIES</b>	<b>9,088.70</b>	<b>44,200.00</b>	<b>20.6%</b>
<b>CONTRACT SERVICES</b>			
6311 · MAINTENANCE SERVICE - BUILDING	692.78	10,000.00	6.9%
6312 · MAINTENANCE SERVICE - EQUIPME...	8,600.84	10,000.00	86.0%
6313 · MAINTENANCE SERVICE - VEHICLES	486.00	10,000.00	4.9%
6314 · MAINTENANCE SERVICE ROADS	0.00	100.00	0.0%
6316 · MAINTENANCE - SNOW REMOVAL	0.00	100.00	0.0%
6318 · MAINTENANCE SERVICE BRIDGE	0.00	15,000.00	0.0%
6332 · ENGINEERING SERVICE	0.00	5,000.00	0.0%
6371 · UTILITIES	2,340.99	9,000.00	26.0%
6373 · GARBAGE DISPOSAL	1,537.12	4,000.00	38.4%
6394 · RENTALS	0.00	500.00	0.0%
<b>Total CONTRACT SERVICES</b>	<b>13,657.73</b>	<b>63,700.00</b>	<b>21.4%</b>
<b>OTHER EXPENDITURES</b>			
6919 · MISCELLANEOUS	0.00	5,000.00	0.0%
6952 · INTERGOVERNMENTAL AGMT	15,023.83	15,024.00	100.0%
<b>Total OTHER EXPENDITURES</b>	<b>15,023.83</b>	<b>20,024.00</b>	<b>75.0%</b>
<b>PERSONNEL</b>			
6221 · SALARIES	6,674.50	10,500.00	63.6%
<b>Total PERSONNEL</b>	<b>6,674.50</b>	<b>10,500.00</b>	<b>63.6%</b>
<b>Total MAINTENANCE</b>	<b>308,013.04</b>	<b>596,924.00</b>	<b>51.6%</b>
<b>Total ROAD &amp; BRIDGE FUND EXPENDITURES</b>	<b>331,538.38</b>	<b>728,824.00</b>	<b>45.5%</b>
6391 · R&B - CONTINGENCIES	0.00	34,000.00	0.0%
6560 · Payroll Expenses	591.93		
66900 · Reconciliation Discrepancies	2.00		
9917 · PHR - CONTINGENCIES	0.00	15,000.00	0.0%
<b>Total Expense</b>	<b>948,998.94</b>	<b>1,841,324.00</b>	<b>51.5%</b>
<b>Net Ordinary Income</b>	<b>140,823.77</b>	<b>-818,382.00</b>	<b>-17.2%</b>
<b>Other Income/Expense</b>			
Other Expense			
6842 · Fiscal Agent Fees	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>140,823.77</b>	<b>-818,382.00</b>	<b>-17.2%</b>

**American Community Bank  
Road District  
Bank Accounts**

General Checking	995
Money Market	001

**BMO Harris Bank  
Road District  
Bank Accounts**

General Checking	256	<i>Closed</i>
Grant Money Market	731	

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01/02/14

**Grafton Township R & B  
Reconciliation Summary**

995

101 · Road & Bridge Chkg - Amer Com, Period Ending 12/31/2013

	<u>Dec 31, 13</u>
Beginning Balance	163,764.68
Cleared Transactions	
Checks and Payments - 33 items	-85,871.56
Deposits and Credits - 15 items	101,536.92
Total Cleared Transactions	<u>15,665.36</u>
Cleared Balance	<u>179,430.04</u>
Uncleared Transactions	
Checks and Payments - 6 Items	-1,328.41
Total Uncleared Transactions	<u>-1,328.41</u>
Register Balance as of 12/31/2013	<u>178,101.63</u>
New Transactions	
Checks and Payments - 1 item	-2,137.44
Total New Transactions	<u>-2,137.44</u>
Ending Balance	<u>175,964.19</u>

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01/02/14

**Grafton Township R & B  
Reconciliation Summary**

001

**501 - R & B Money Market - Amer Com, Period Ending 12/31/2013**

	<u>Dec 31, 13</u>
Beginning Balance	726,434.69
Cleared Transactions	
Deposits and Credits - 1 item	159.22
Total Cleared Transactions	<u>159.22</u>
Cleared Balance	<u>726,593.91</u>
Register Balance as of 12/31/2013	726,593.91
Ending Balance	726,593.91

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01/03/14

**Grafton Township R & B**  
**Reconciliation Summary**

256

**102 - CHECKING ACCOUNT - HARRIS, Period Ending 12/31/2013**

	<u>Dec 31, 13</u>
Beginning Balance	89,323.53
Cleared Transactions	
Checks and Payments - 1 item	<u>-89,323.53</u>
Total Cleared Transactions	<u>-89,323.53</u>
Cleared Balance	<u><u>0.00</u></u>
Register Balance as of 12/31/2013	0.00
Ending Balance	0.00



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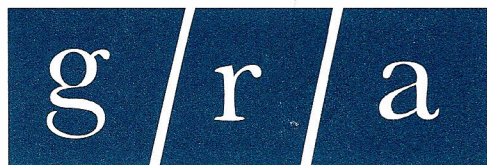
01/03/14

**Grafton Township R & B  
Reconciliation Summary**

201 · Harris Money Market 731, Period Ending 12/31/2013

731

	<u>Dec 31, 13</u>
Beginning Balance	75,015.10
Cleared Transactions	
Deposits and Credits - 1 item	<u>6.37</u>
Total Cleared Transactions	<u>6.37</u>
Cleared Balance	<u>75,021.47</u>
Register Balance as of 12/31/2013	<u>75,021.47</u>
Ending Balance	75,021.47



accounting • auditing • consulting

GEORGE ROACH  
ASSOCIATES, PC

44 N. Walkup Avenue  
Crystal Lake, IL 60014  
T: 815-459-0700

January 10, 2014

James Kearns, Supervisor  
Grafton Township  
10109 Vine Street  
Huntley, IL 60142

Grafton Township:

We are pleased to confirm our understanding of the services we are to provide Grafton Township for the year ended March 31, 2014. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Grafton Township as of and for the year ended March 31, 2014. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Grafton Township's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Grafton Township's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

Supplementary information other than RSI also accompanies Grafton Township's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

**Audit Objective**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with the modified accrual basis of accounting and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.



## **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Grafton Township and the respective changes in financial position and where applicable, cash flows, in conformity with the modified accrual basis of accounting.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

## **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged

with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Grafton Township's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

George Roach is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$8,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. We could begin the audit the first week of May 2014 and would estimate the delivery of the audit report by the end of May 2014.

We appreciate the opportunity to be of service to Grafton Township and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

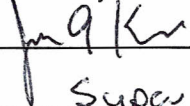
Very truly yours,



George Roach & Associates, P.C.

### **RESPONSE:**

This letter correctly sets forth the understanding of Grafton Township.

By: 

Title: Supervisor

Date: 1-13-14



# **SUPERVISOR'S REPORT**



[illegible]

2013	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC
I/S	321	333	333	328	343	344	348	303	66
O/S	98	145	62	88	114	101	77	64	69
No Chrg									4
TOTALS	419	478	395	416	457	445	425	367	139
I/D	181	195	127	140	191	182	164	127	139
O/D	243	283	268	276	266	265	261	240	0
TOTALS	424	478	395	416	457	447	425	367	139
\$ I/D	\$192.00	\$205.00	\$149.00	\$189.00	\$223.00	\$186.00	\$174.00	\$138.00	\$186.00
\$ O/D	\$297.00	\$319.00	\$312.00	\$266.00	\$278.00	\$275.00	\$283.00	\$245.00	\$0.00
Bonus	\$3.00	0	0	\$0.00		\$0.00			0
TOTAL	\$492.00	\$524.00	\$461.00	\$455.00	\$501.00	\$461.00	\$457.00	\$383.00	\$186.00
YEAR	492.00	1016.00	1477.00	1932.00	2433.00	2894.00	3351.00	3734.00	3920.00

# System Activity Report

[12/1/2013 - 12/31/2013] Report Date: 1/2/2014

## General Assistance

Grants (New Clients) :	0	
Grants (Previous Clients) :	0	
In-Process :	0	
Denials :	6	
Sanctions :	0	
Terminations :	0	
	<hr/>	
	6	\$0.00

## General Assistance - Medical

Referrals :	0	
Disbursements :	0	
	<hr/>	
	0	\$0.00

## General Assistance - Work Program Assignments

Job Training :	0	
Workfare :	0	
	<hr/>	
	0	

## Emergency Assistance

Grants :	4	\$2,105.65
In-Process :	0	
Denials :	0	
	<hr/>	
	4	\$2,105.65

Grand Totals:	10	\$2,105.65
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