

**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 16th 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 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 10th. 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 14th 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

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Amount</u> |
|---|------------|---------------------------------|------------------------|---------------------------------|
| 101 - CHECKING -American Community | | | | |
| 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 | | | | <u>-18,988.28</u> |
| TOTAL | | | | <u><u>-18,988.28</u></u> |

GRAFTON TOWNSHIP
Unpaid Bills Detail
All Transactions

| <u>Date</u> | <u>Num</u> | <u>Memo</u> | <u>Due Date</u> | <u>Split</u> | <u>Amount</u> |
|---|------------|-------------|-----------------|-----------------|---------------|
| ACT Network Solutions | | | | | |
| 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 |
| Alarm Detection Systems | | | | | |
| 12/31/2013 | | PO 1226 | 01/10/2014 | 1512 · MAIN... | 184.86 |
| Total Alarm Detection Systems | | | | | 184.86 |
| Auto Zone | | | | | |
| 12/31/2013 | 4427949... | PO 1242 | 01/10/2014 | 940 · BUS M... | 5.00 |
| Total Auto Zone | | | | | 5.00 |
| Cardmember Service | | | | | |
| 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 |
| CARDUNAL OFFICE SUPPLY | | | | | |
| 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 |
| Cash | | | | | |
| 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 |
| CONSERV FS | | | | | |
| 12/23/2013 | 39889 | PO 20084 | 01/22/2014 | 1751 · MAIN... | 119.20 |
| Total CONSERV FS | | | | | 119.20 |
| ED'S AUTOMOTIVE | | | | | |
| 12/31/2013 | | PO 1243 | 01/10/2014 | 940 · BUS M... | 26.00 |
| Total ED'S AUTOMOTIVE | | | | | 26.00 |
| Ice Mountain Water | | | | | |
| 12/31/2013 | 03L0122... | PO 1227 | 01/10/2014 | 5651 · OFFI... | 14.37 |
| Total Ice Mountain Water | | | | | 14.37 |
| In Sync Systems, Inc. | | | | | |
| 01/02/2014 | | PO 20078 | 01/12/2014 | 1751 · MAIN... | 157.50 |
| Total In Sync Systems, Inc. | | | | | 157.50 |
| Kathryn M. Francis | | | | | |
| 01/16/2014 | | PO 1755 | 01/26/2014 | 1451 · HEAL... | 161.84 |
| Total Kathryn M. Francis | | | | | 161.84 |
| Madsen, Sugden & Gottemoller | | | | | |
| 01/02/2014 | | PO 1231 | 01/12/2014 | 1533 · LEGA... | 326.67 |
| Total Madsen, Sugden & Gottemoller | | | | | 326.67 |
| MDC Environmental Services | | | | | |
| 01/01/2014 | 12849093 | PO 1249 | 01/11/2014 | 1511 · MAIN... | 39.14 |
| Total MDC Environmental Services | | | | | 39.14 |
| NICOR GAS | | | | | |
| 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

| <u>Date</u> | <u>Num</u> | <u>Memo</u> | <u>Due Date</u> | <u>Split</u> | <u>Amount</u> |
|--|------------|--------------|-----------------|----------------|------------------|
| Ottosen Britz Kelly Cooper Gilbert&DiNiif | | | | | |
| 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 |
| U.S. Bank Equipment Finance | | | | | |
| 01/13/2014 | 244576432 | PO 20085 | 01/23/2014 | 1751 · MAIN... | 104.57 |
| Total U.S. Bank Equipment Finance | | | | | 104.57 |
| WEX Bank | | | | | |
| 01/13/2014 | | PO 1754 | 01/23/2014 | 930 · BUS F... | 319.52 |
| Total WEX Bank | | | | | 319.52 |
| TOTAL | | | | | 45,436.47 |

01/15/14

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

| | Apr '13 - Mar 14 | Budget | % of Budget |
|--|---------------------|---------------------|---------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| CORPORATE FUND REVENUE | | | |
| 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% |
| Total CORPORATE FUND REVENUE | 1,335,638.83 | 1,114,818.00 | 119.8% |
| CORPORATE IMRF FUND REV | | | |
| 3020 · INTEREST INCOME | 0.00 | 0.00 | 0.0% |
| Total CORPORATE IMRF FUND REV | 0.00 | 0.00 | 0.0% |
| CORPORATE INSURANCE FUND REV | | | |
| 2000 · PROPERTY TAXES | 17,602.42 | 17,628.00 | 99.9% |
| 2020 · INTEREST INCOME | 0.15 | | |
| Total CORPORATE INSURANCE FUND REV | 17,602.57 | 17,628.00 | 99.9% |
| GENERAL ASSISTANCE FUND REVENUE | | | |
| 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% |
| Total GENERAL ASSISTANCE FUND REVENUE | 20,852.91 | 21,188.00 | 98.4% |
| Total Income | 1,374,094.31 | 1,153,634.00 | 119.1% |
| Expense | | | |
| GENERAL ASSISTANCE FUND | | | |
| ADMINISTRATION | | | |
| CAPITAL OUTLAY | | | |
| 5831 · EQUIPMENT | 1,790.00 | 1,790.00 | 100.0% |
| Total CAPITAL OUTLAY | 1,790.00 | 1,790.00 | 100.0% |
| CONTRACTUAL SERVICES | | | |
| 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% |
| Total CONTRACTUAL SERVICES | 3,299.94 | 9,365.00 | 35.2% |
| OPERATING EXPENSES | | | |
| 5611 · MAINTENANCE SUPPLIES - B... | 0.00 | 500.00 | 0.0% |
| 5651 · OFFICE SUPPLIES | 144.15 | 500.00 | 28.8% |
| Total OPERATING EXPENSES | 144.15 | 1,000.00 | 14.4% |
| PERSONNEL | | | |
| 5421 · SALARIES | 13,380.43 | 20,000.00 | 66.9% |
| 5451 · HEALTH INSURANCE | 2,828.11 | 5,200.00 | 54.4% |
| Total PERSONNEL | 16,208.54 | 25,200.00 | 64.3% |
| Total ADMINISTRATION | 21,442.63 | 37,355.00 | 57.4% |

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

| | Apr '13 - Mar 14 | Budget | % of Budget |
|--------------------------------------|-------------------|-------------------|---------------|
| HOME RELIEF | | | |
| COMMODITIES | | | |
| 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% |
| Total COMMODITIES | 378.56 | 87,156.00 | 0.4% |
| CONTRACTUAL SERVICES | | | |
| 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% |
| Total CONTRACTUAL SERVICES | 11,844.89 | 57,360.00 | 20.7% |
| Total HOME RELIEF | 12,223.45 | 144,516.00 | 8.5% |
| Total GENERAL ASSISTANCE FUND | 33,666.08 | 181,871.00 | 18.5% |
| TOWN FUND EXPENDITURES | | | |
| ADMINISTRATION | | | |
| CAPITAL OUTLAY | | | |
| 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% |
| Total 1832 - DEBT SERVICE | 14,131.13 | 0.00 | 100.0% |
| 1834 - IGA Rent | 7,900.00 | 14,200.00 | 55.6% |
| 1835 - Capital Equipment Purchases | 14,075.60 | 18,213.00 | 77.3% |
| Total CAPITAL OUTLAY | 336,106.73 | 107,413.00 | 312.9% |
| COMMODITIES | | | |
| 1651 - OFFICE SUPPLIES | 679.33 | 3,000.00 | 22.6% |
| 1652 - OPERATING SUPPLIES | 512.83 | 3,000.00 | 17.1% |
| Total COMMODITIES | 1,192.16 | 6,000.00 | 19.9% |
| CONTRACTUAL SERVICES | | | |
| 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

| | Apr '13 - Mar 14 | Budget | % of Budget |
|-------------------------------------|-------------------|-------------------|---------------|
| 1575 · ROOM RENTAL | 28.00 | 300.00 | 9.3% |
| CONTRACTUAL SERVICES - Other | 0.00 | 0.00 | 0.0% |
| Total CONTRACTUAL SERVICES | 74,465.39 | 171,550.00 | 43.4% |
| OTHER EXPENDITURES | | | |
| 1905 · MISCELLANEOUS EXPENSE | 472.00 | 10,000.00 | 4.7% |
| 1911 · CONTINGENCIES | 24,387.78 | 27,700.00 | 88.0% |
| Total OTHER EXPENDITURES | 24,859.78 | 37,700.00 | 65.9% |
| PERSONNEL | | | |
| 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% |
| Total PERSONNEL | 236,152.47 | 318,806.00 | 74.1% |
| SENIOR SERVICES | | | |
| 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% |
| Total SENIOR SERVICES | 61,826.42 | 67,900.00 | 91.1% |
| Total ADMINISTRATION | 734,602.95 | 709,369.00 | 103.6% |
| ASSESSOR | | | |
| CAPITAL OUTLAY | | | |
| 1854 · EQUIPMENT | 2,353.32 | 3,000.00 | 78.4% |
| 1899 · OFFICE RENOVATION | 0.00 | 0.00 | 0.0% |
| Total CAPITAL OUTLAY | 2,353.32 | 3,000.00 | 78.4% |
| COMMODITIES | | | |
| 1851 · OFFICE SUPPLIES | 1,215.27 | 4,400.00 | 27.6% |
| Total COMMODITIES | 1,215.27 | 4,400.00 | 27.6% |
| CONTRACTUAL SERVICES | | | |
| 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% |
| Total CONTRACTUAL SERVICES | 27,383.42 | 45,550.00 | 60.1% |
| OTHER EXPENDITURES | | | |
| 1939 · MISCELLANEOUS | 298.50 | 200.00 | 149.3% |
| 1940 · UNIFORMS | 0.00 | 300.00 | 0.0% |
| Total OTHER EXPENDITURES | 298.50 | 500.00 | 59.7% |

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

| | Apr '13 - Mar 14 | Budget | % of Budget |
|---|--------------------------|---------------------------|----------------------|
| PERSONNEL | | | |
| 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% |
| Total PERSONNEL | <u>312,597.10</u> | <u>428,934.00</u> | <u>72.9%</u> |
| Total ASSESSOR | <u>343,847.61</u> | <u>482,384.00</u> | <u>71.3%</u> |
| Total TOWN FUND EXPENDITURES | 1,078,450.56 | 1,191,753.00 | 90.5% |
| TOWN IMRF FUND EXPENDITURES | | | |
| 3262 · RETIREMENT CONTRIBUTION | 19,996.96 | 26,000.00 | 76.9% |
| Total TOWN IMRF FUND EXPENDITURES | <u>19,996.96</u> | <u>26,000.00</u> | <u>76.9%</u> |
| TOWN INSURANCE FUND EXPENDITURE | | | |
| CONTRACTED SERVICES | | | |
| 2593 · RISK MANAGEMENT CONTRIBUT... | 14,225.00 | 14,225.00 | 100.0% |
| Total CONTRACTED SERVICES | <u>14,225.00</u> | <u>14,225.00</u> | <u>100.0%</u> |
| PERSONNEL | | | |
| 2453 · UNEMPLOYMENT INSURANCE | 1,635.06 | 13,000.00 | 12.6% |
| Total PERSONNEL | <u>1,635.06</u> | <u>13,000.00</u> | <u>12.6%</u> |
| TOWN INSURANCE FUND EXPENDITURE - ... | <u>0.00</u> | <u>0.00</u> | <u>0.0%</u> |
| Total TOWN INSURANCE FUND EXPENDITURE | <u>15,860.06</u> | <u>27,225.00</u> | <u>58.3%</u> |
| TOWN SOCIAL SECURITY EXPENDITURE | | | |
| 3761 · SOCIAL SECURITY CONTRIBUTION | 12,885.53 | 17,608.00 | 73.2% |
| 3762 · MEDICARE CONTRIBUTION | 3,013.57 | 4,118.00 | 73.2% |
| Total TOWN SOCIAL SECURITY EXPENDITURE | <u>15,899.10</u> | <u>21,726.00</u> | <u>73.2%</u> |
| Total Expense | <u>1,163,872.76</u> | <u>1,448,575.00</u> | <u>80.3%</u> |
| Net Ordinary Income | 210,221.55 | -294,941.00 | -71.3% |
| Other Income/Expense | | | |
| Other Income | | | |
| 9011 · Transfer from GA to Town Fund | 6,260.30 | | |
| Total Other Income | <u>6,260.30</u> | | |
| Other Expense | | | |
| 9052 · Transfer to Town Fund from GA | 6,260.30 | | |
| Total Other Expense | <u>6,260.30</u> | | |
| Net Other Income | <u>0.00</u> | | |
| Net Income | <u><u>210,221.55</u></u> | <u><u>-294,941.00</u></u> | <u><u>-71.3%</u></u> |

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

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01/02/14

GRAFTON TOWNSHIP Reconciliation Summary

754

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

| | <u>Dec 31, 13</u> |
|--|----------------------|
| 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 | <u>-2,224.00</u> |
| Cleared Balance | <u><u>869.38</u></u> |
| Uncleared Transactions | |
| Checks and Payments - 2 items | -80.26 |
| Total Uncleared Transactions | <u>-80.26</u> |
| Register Balance as of 12/31/2013 | <u><u>789.12</u></u> |
| 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>157,009.40</u> |
| Register Balance as of 12/31/2013 | 157,009.40 |
| Ending Balance | 157,009.40 |

9:47 AM
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 |

9:52 AM
01/03/14

GRAFTON TOWNSHIP
Reconciliation Summary

773

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

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

**ROAD DISTRICT
FUND
FINANCIALS**

Grafton Township R & B

Unpaid Bills Detail

All Transactions

| Date | Num | Memo | Due Date | Split | Amount |
|--|----------------------|----------|------------|--------------------------------------|----------|
| Airgas USA LLC DBA Encompass | | | | | |
| 01/08/2014 | 03199265 | PO 10243 | 01/18/2014 | 9652 · OPERATING SUPPLIES | 895.61 |
| Total Airgas USA LLC DBA Encompass | | | | | 895.61 |
| ALLIED ASPHALT PAVING COMPANY | | | | | |
| 12/14/2013 | 180023 | 10206 | 01/20/2014 | 9614 · MAINTENANCE SUPPLIES - RO... | 33.60 |
| Total ALLIED ASPHALT PAVING COMPANY | | | | | 33.60 |
| BONNELL INDUSTRIES INC | | | | | |
| 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 |
| BOTTS WELDING & TRUCK SERVICE | | | | | |
| 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 |
| C & L Rentals, Sales & Service Inc. | | | | | |
| 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 |
| Cabay & Company, Inc. | | | | | |
| 12/19/2013 | 49098 | PO 10218 | 12/29/2013 | 6122 · OPERATING SUPPLIES | 39.80 |
| Total Cabay & Company, Inc. | | | | | 39.80 |
| Cardmember Service | | | | | |
| 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 |
| CARQUESTAuto Parts | | | | | |
| 01/09/2014 | 14694-26749 | PO 10240 | 01/19/2014 | 6113 · MAINTENANCE SUPPLY - VEHIC... | 7.17 |
| Total CARQUESTAuto Parts | | | | | 7.17 |
| CHICAGO INTERNATIONAL TRUCKS LLC | | | | | |
| 12/30/2013 | 11061602 | PO 10221 | 01/10/2014 | 6113 · MAINTENANCE SUPPLY - VEHIC... | 9.36 |
| Total CHICAGO INTERNATIONAL TRUCKS LLC | | | | | 9.36 |
| CITY OF CRYSTAL LAKE | | | | | |
| 01/09/2014 | 2012 replacement tax | PO 10233 | 01/09/2014 | 6914 · MUNICIPAL REPLACEMENT | 132.74 |
| Total CITY OF CRYSTAL LAKE | | | | | 132.74 |
| COM ED | | | | | |
| 01/09/2014 | | PO 10244 | 02/08/2014 | 6371 · UTILITIES | 247.40 |
| Total COM ED | | | | | 247.40 |
| COM ED STREET LIGHTS | | | | | |
| 12/24/2013 | | PO 10220 | 02/22/2014 | 9519 · Street Lights | 243.35 |
| Total COM ED STREET LIGHTS | | | | | 243.35 |
| CONSERV FS INC | | | | | |
| 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 |
| ED'S AUTOMOTIVE | | | | | |
| 12/31/2013 | 413 | PO 10229 | 01/30/2014 | 6313 · MAINTENANCE SERVICE - VEHI... | 38.50 |
| Total ED'S AUTOMOTIVE | | | | | 38.50 |
| GE Capital Retail Bank Chicago | | | | | |

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 |
| GRAINGER, INC | | | | | |
| 01/09/2014 | 9335646734 | PO 10245 | 02/08/2014 | 6123 · SMALL TOOLS | 66.60 |
| Total GRAINGER, INC | | | | | 66.60 |
| HINCKLEY SPRINGS WATER CO | | | | | |
| 01/05/2014 | 101641891010514 | PO 10246 | 01/05/2014 | 6122 · OPERATING SUPPLIES | 8.10 |
| Total HINCKLEY SPRINGS WATER CO | | | | | 8.10 |
| IPWMAN | | | | | |
| 01/12/2014 | 1582 | PO 10237 | 01/22/2014 | 9929 · MISCELLANEOUS | 250.00 |
| Total IPWMAN | | | | | 250.00 |
| MCHENRY CO. TWP. HWY. COMMISSIONERS ASSOC | | | | | |
| 01/02/2014 | 2014dues | PO 10230 | 01/12/2014 | 6561 · DUES AND SUBSCRIPTIONS | 100.00 |
| Total MCHENRY CO. TWP. HWY. COMMISSIONERS ASSOC | | | | | 100.00 |
| McHenry County Council Of Governments | | | | | |
| 12/16/2013 | 9 | PO 6562 | 12/26/2013 | 6562 · TRAVEL & MEETING EXPENSE | 35.00 |
| Total McHenry County Council Of Governments | | | | | 35.00 |
| MDC ENVIRONMENTAL SERVICES (MARENGO) | | | | | |
| 01/01/2014 | 12849093 | PO 10238 | 01/20/2014 | 6373 · GARBAGE DISPOSAL | 117.41 |
| Total MDC ENVIRONMENTAL SERVICES (MARENGO) | | | | | 117.41 |
| NICOR GAS | | | | | |
| 01/07/2014 | | PO 10232 | 02/21/2014 | 6371 · UTILITIES | 181.28 |
| Total NICOR GAS | | | | | 181.28 |
| NORTH AMERICAN SALT CO | | | | | |
| 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 |
| O'Reilly Automotive, Inc | | | | | |
| 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 |
| VILLAGE OF HUNTLEY | | | | | |
| 01/09/2014 | 2012replacement tax | PO 10234 | 01/09/2014 | 6914 · MUNICIPAL REPLACEMENT | 7,435.21 |
| Total VILLAGE OF HUNTLEY | | | | | 7,435.21 |
| VILLAGE OF LAKEWOOD | | | | | |
| 01/09/2014 | 2012 replacement tax | PO 10235 | 01/09/2014 | 6914 · MUNICIPAL REPLACEMENT | 226.23 |
| Total VILLAGE OF LAKEWOOD | | | | | 226.23 |
| ZIEGLER'S ACE HARDWARE | | | | | |
| 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 |
| TOTAL | | | | | 50,861.14 |

ROAD & BRIDGE WARRANT LIST - DECEMBER 2013

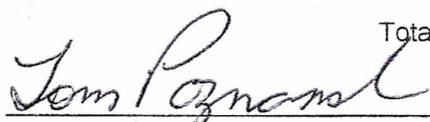
| <u>FUND</u> | <u>VENDOR</u> | <u>PO #</u> | | | <u>DUE DATE</u> |
|-------------|--------------------------------------|-------------|---------------------------|---------------------|-----------------|
| 6122 | ACE HARDWARE | 10194 | De-icer, PVC cement | \$ 7.38 | 1/31/2014 |
| 6112 | ACE HARDWARE | 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 |
| | | | | \$ 50,861.14 | |

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 |
| | | | | \$ 3,209.77 | |

Total \$ **54,070.91**

Road Commissioner:



1:55 PM

01/03/14

Accrual Basis

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

| <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Memo</u> | <u>Amount</u> |
|--|------------|------------------|-------------|------------------|
| 101 - Road & Bridge Chkg - Amer Com | | | | |
| 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 |
| TOTAL | | | | -3,209.77 |

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

| Ordinary Income/Expense | Apr '13 - Mar 14 | Budget | % of Budget |
|--|---------------------|---------------------|---------------|
| Income | | | |
| PERMANENT HARD ROAD FD REVENUES | | | |
| 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% |
| Total PERMANENT HARD ROAD FD REVENUES | 572,775.06 | 504,484.00 | 113.5% |
| ROAD & BRIDGE FUND REVENUES | | | |
| 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% |
| Total ROAD & BRIDGE FUND REVENUES | 479,421.27 | 477,845.00 | 100.3% |
| ROAD & BRIDGE IMRF FUND REVENUE | | | |
| 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% |
| Total ROAD & BRIDGE IMRF FUND REVENUE | 12,657.36 | 12,699.00 | 99.7% |
| ROAD & BRIDGE INSURANCE REVENUE | | | |
| 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% |
| Total ROAD & BRIDGE INSURANCE REVENUE | 24,969.02 | 27,914.00 | 89.4% |
| Total Income | 1,089,822.71 | 1,022,942.00 | 106.5% |
| Expense | | | |
| PERMANENT HARD ROAD EXPENDITURE | | | |
| COMMODITIES | | | |
| 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% |
| Total COMMODITIES | 37,698.50 | 200,000.00 | 18.8% |
| CONTRACT SERVICES | | | |
| 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% |
| Total CONTRACT SERVICES | 383,527.38 | 496,000.00 | 77.3% |
| OTHER EXPENDITURES | | | |
| 9929 · MISCELLANEOUS | 345.00 | 10,000.00 | 3.5% |
| 9952 · Intergovernmental Agreement | 14,500.00 | 14,500.00 | 100.0% |
| Total OTHER EXPENDITURES | 14,845.00 | 24,500.00 | 60.6% |
| PERSONNEL | | | |
| 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% |

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% |

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% |
| Total COMMODITIES | 9,088.70 | 44,200.00 | 20.6% |
| CONTRACT SERVICES | | | |
| 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% |
| Total CONTRACT SERVICES | 13,657.73 | 63,700.00 | 21.4% |
| OTHER EXPENDITURES | | | |
| 6919 · MISCELLANEOUS | 0.00 | 5,000.00 | 0.0% |
| 6952 · INTERGOVERNMENTAL AGMT | 15,023.83 | 15,024.00 | 100.0% |
| Total OTHER EXPENDITURES | 15,023.83 | 20,024.00 | 75.0% |
| PERSONNEL | | | |
| 6221 · SALARIES | 6,674.50 | 10,500.00 | 63.6% |
| Total PERSONNEL | 6,674.50 | 10,500.00 | 63.6% |
| Total MAINTENANCE | 308,013.04 | 596,924.00 | 51.6% |
| Total ROAD & BRIDGE FUND EXPENDITURES | 331,538.38 | 728,824.00 | 45.5% |
| 6391 · R&B - CONTINGENCIES | 0.00 | 34,000.00 | 0.0% |
| 6560 · Payroll Expenses | 591.93 | | |
| 6690 · Reconciliation Discrepancies | 2.00 | | |
| 9917 · PHR - CONTINGENCIES | 0.00 | 15,000.00 | 0.0% |
| Total Expense | 948,998.94 | 1,841,324.00 | 51.5% |
| Net Ordinary Income | 140,823.77 | -818,382.00 | -17.2% |
| Other Income/Expense | | | |
| Other Expense | | | |
| 6842 · Fiscal Agent Fees | 0.00 | 0.00 | 0.0% |
| Total Other Expense | 0.00 | 0.00 | 0.0% |
| Net Other Income | 0.00 | 0.00 | 0.0% |
| Net Income | 140,823.77 | -818,382.00 | -17.2% |

**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 | |

2:28 PM

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 | <u>101,536.92</u> |
| Total Cleared Transactions | <u>15,665.36</u> |
| Cleared Balance | <u><u>179,430.04</u></u> |
| Uncleared Transactions | |
| Checks and Payments - 6 Items | <u>-1,328.41</u> |
| Total Uncleared Transactions | <u>-1,328.41</u> |
| Register Balance as of 12/31/2013 | <u><u>178,101.63</u></u> |
| New Transactions | |
| Checks and Payments - 1 item | <u>-2,137.44</u> |
| Total New Transactions | <u>-2,137.44</u> |
| Ending Balance | <u><u>175,964.19</u></u> |

2:11 PM

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 |

8:34 AM

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>0.00</u> |
| Register Balance as of 12/31/2013 | 0.00 |
| Ending Balance | 0.00 |

8:39 AM

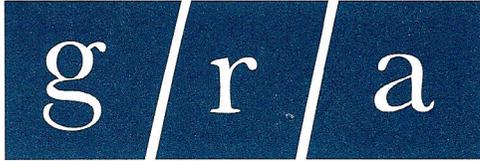
01/03/14

731

**Grafton Township R & B
Reconciliation Summary**

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

| | <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><u>75,021.47</u></u> |
| Register Balance as of 12/31/2013 | 75,021.47 |
| 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: Janet K...

Title: Supervisor

Date: 1-13-14

SUPERVISOR'S REPORT

| 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 |