



**PALOS TOWNSHIP
BILL AUDIT MEETING
10832 S. ROBERTS ROAD | PALOS HILLS, IL 60465**

September 24, 2015 - 6:30 PM

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Disposition of minutes from previous meetings
 - a. Approval of Minutes - August 27, 2015
4. Special Communications, if any
5. Citizens Wishing to Address the Board
6. Reports of Officials
 - a. Supervisor
 - b. Clerk
7. Attorney's Report
 - a. Consideration of a draft ordinance to amend meeting procedures to provide for a Supervisor Pro-Tem and rules for communications from the public.
8. Reports of Standing Committees
 - a. Finance and Administration - Trustee Woods
 1. Audit and Approval of Monthly Bills - Town Fund
 2. Audit and Approval of Monthly Bills - General Assistance
 3. Monthly Finance Reports - July 2015
 - b. Policy and Personnel - Supervisor Schumann
 - c. Technology, Information and Automation - Trustee Riley
 - d. Buildings and Grounds - Trustee Jeanes
 - e. Public Services and Health - Trustee Brannigan
9. Unfinished Business
10. New Business

11. Executive Session, If Needed

12. Adjournment

**PALOS TOWNSHIP
MEETING OF THE TOWNSHIP BOARD
10802 S. ROBERTS ROAD PALOS HILLS IL 60465**

AUGUST 27TH, 2015 6:30 P.M.

1. Call to Order/Roll Call

The Bill Audit Meeting of the Palos Township Board was called to order by Supervisor Schumann in the Township Hall , 10802 S. Roberts Road, Palos Hills, at 6:36 P.M. Roll call was taken by the Clerk of the Township, Jane Nolan. Present were Trustees Jeanes, Riley, and Woods, Supervisor Schumann. Also present was Township Attorney, Erik Peck.

Absent: Trustee Brannigan

2. Pledge of Allegiance

3. Disposition of minutes from Previous Meeting

Trustee Woods moved to approve the minutes of the July 23, 2015, Bill Audit Meeting. **Trustee Riley** seconded the motion. Roll call was taken. Ayes: Trustees Jeanes, Riley and Woods, Supervisor Schumann. Nays: None. Motion carried 4-0.

4. Special Presentations/Communications

There were no special presentations or communications.

5. Citizens Wishing to Address the Board

There were no citizens who wished to address the Board.

6. Reports of Officials

a. Supervisor

Supervisor Schumann stated that everything is going well at this time. She reported that she and **Assessor Maloney** co-sponsored

a Tax Appeal Outreach in Palos Park on August 25th, 2015, and they will also be co-sponsoring a Tax Appeal Outreach here in Palos Township on September 1, 2015.

b. Clerk

1. Unincorporated Vehicle Sticker Update

Clerk Nolan reported to the Board that Palos Township has collected \$52,795 to date from the unincorporated area sticker sales. The number is lower than last year due to the fact that more residents are doing this on-line. **Clerk Nolan** also reported that a second letter has been sent to residents who have not yet purchased their stickers from the Department of Revenue.

7. Attorney's Report

Attorney Peck stated that he had no report.

8. Reports of Standing Committees

a. Finance and Administration - Trustee Woods

1. Audit and Approval of Town Fund Bills

Trustee Woods moved to approve the audit of the Town Fund bills. **Trustee Jeanes** seconded the motion. Roll call was taken Ayes: Trustees Jeanes, Riley and Woods, Supervisor Schumann. Nays: None. Motion carried 4-0.

2. Audit and Approval of General Assistance Fund Bills

Trustee Woods moved to approve the audit of the General Assistance Fund bills. **Supervisor Schumann** seconded the motion. Roll call was taken. Ayes: Trustees Jeanes, Riley and Woods, Supervisor Schumann. Nays: None. Motion carried 4-0.

b. Policy and Personnel - Supervisor Schumann

1. Approval of 2015-2016 Salary Schedule

Supervisor Schumann informed the Board of the variance of salaries. She recommended a 3% increase in employee salaries with the exception of the two newly hired nurses in the Health Service.

There was a Board discussion of this topic.

Trustee Riley moved to approve a 3% salary increase for the employees of the Township less the doctors and the two RN hires in the Health Service retroactive beginning April 1, 2015, and ending in fiscal year 2016. **Trustee Woods** seconded the motion. Roll call was taken. Ayes: Trustees Jeanes, Riley and Woods, Supervisor Schumann. Nays: None. Motion carried 4-0.

c. Technology, Information and Automation - Trustee Riley

Trustee Riley stated that he had no report.

d. Buildings and Grounds - Trustee Jeanes

Trustee Jeanes stated that he had no report.

e. Public Services and Health - Trustee Brannigan

Due to the absence of **Trustee Brannigan** there was no formal report.

Trustee Woods did report that the Health Service was very busy this month due to school physicals, and he reported that the Health Service had over \$5,000.00 in receipts this month.

9. Unfinished Business

There was no unfinished business at this time.

10. New Business

There was no new business at this time.

11. Executive Session

12. Adjournment

Trustee Woods moved to adjourn the meeting at 6:50 P.M. **Supervisor Schumann** seconded the motion. The motion was passed unanimously. Meeting adjourned.

Jane A. Nolan

Clerk

Palos Township

PALOS TOWNSHIP

ORDINANCE 2015- __ -O

**ORDINANCE OF PALOS TOWNSHIP
GENERAL REQUIREMENTS FOR TOWNSHIP BOARD MEETINGS**

BE IT ORDAINED BY THE PALOS TOWNSHIP BOARD, PALOS TOWNSHIP, ILLINOIS:

SECTION 1: That, Section 2-3-6 of Chapter 3 of Title 2 of the Palos Township Code is amended hereby in its entirety; and shall be and read as follows:

2-3-6 MEETINGS OF THE BOARD.

- A. All meetings of the township board, of any standing or special committee of the board, and of any other board, committee, or agency of the Township shall be open to the public, except when the Board is authorized to close proceedings under any of the provisions of 5 ILCS 120, as amended from time to time.
- B. Meetings shall be held as follows:
1. General Meetings: General meetings of the township board shall be held at the township hall on the second Thursday of each month at six-thirty o'clock (6:30) P.M. If the general meeting day falls on a township recognized holiday, on which the township hall is closed, the meeting shall be held on a day that is set by the township board.
 2. Bill Audit Meetings: Bill audit meetings of the township board shall be held at the township hall on the fourth Thursday of each month at six-thirty o'clock (6:30) P.M. If the bill audit meeting day falls on a township recognized holiday, on which the township hall is closed, the meeting shall be held on a day that is set by the township board.
 3. Road and Bridge Meetings: Road and bridge meetings of the township board shall be held at the township hall on the fourth Thursday of each month at seven o'clock (7:00) P.M. If the road and bridge meeting day falls on a township recognized holiday, on which the township hall is closed, the meeting shall be held on a day that is set by the township board.
 4. Special Meetings: Special meetings of the township board may be called by the Supervisor or any two (2) Trustees. The call shall be in writing, include an agenda and shall be delivered to the Township Clerk's office. The Township Clerk shall post the notice and shall effectuate actual or constructive notice of the special meeting to the Township Board and news media by an appropriate method.

C. The agenda for each meeting of the township board shall be prepared by the Township Clerk.

D. RULES AND PROCEDURES FOR MEETINGS:

1. Adoption Of Robert's Rules of Order Newly Revised: The Township Board hereby adopts "Robert's Rules Of Order Newly Revised", 11th edition, as its rules and procedures and to govern the conduct of all meetings of the township board and committees thereof. Notwithstanding the foregoing, the more specific rules contained in the remaining subsections of this section shall govern where applicable. In all cases where the rules set forth below in the remaining subsections of this section are in conflict with the aforesaid "Robert's Rules of Order Newly Revised", the rules contained in the remaining subsections of this section shall govern and control.

2. Order Of Business:

A. The agenda at regular meetings of the Township Board shall be substantially as follows:

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Prior Meeting's Minutes
5. Communications from the Public

(a) All board meeting, as well as the meetings of all committees, commissions or other public bodies of the township, shall allow for an agenda item titled "Communications from the Public" during every public meeting. During the Communications from the Public portion of a meeting, any persons who wish to the address the public body on any matter of public business, whether a specific agenda item or not, may request recognition prior to the meeting or during Communications from the Public.

(b) During Communications from the Public each person who wishes to address the public body shall have no more than three (3) minutes to do so after they have been recognized by the chairperson. No person shall speak more than one time during a meeting.

(c) All persons addressing the public body shall maintain decorum and refrain from personal attacks of others. Questions /or comments shall be limited to public business. Comments supporting or opposing a person's candidacy for elected office are precluded.

(d) Any member of the township board may request information from a speaker after a speaker has concluded his or her comments or after the three (3) minute time period has lapsed; however, a speaker shall not be required to provide any such information as a condition for speaking during Communications from the Public. Any failure to adhere to the provisions of this section, and any such restriction or limitation upon any speaker, shall not impair or affect any ordinance, resolution, motion or other action of the township board.

(e) Public Hearing.

(1) Public Hearings are not governed by the same rules regarding public comment as public meetings.

(2) Except as determined by the chairperson of the public body that published the notice for the Public Hearing, no person shall be permitted to address the public body during a Public Hearing.

(3) During a Public Hearing, the chairperson may require testimony be provided in accordance with requirements of a Public Hearing and may limit comments to those matters relevant to the subject set forth in the notice of Public Hearing and any other manner necessary to accomplish the purpose of said Public Hearing. Persons wishing to avail themselves of the opportunity to speak and/or testify at a Public Hearing may be required to state his or her name and address and swear to speak under oath prior to speaking. All persons who speak during a Public Hearing shall be subject to cross-examination or questioning by any member of the public body, any party to the Public Hearing or any other witness.

6. Special Presentations / Communications

7. Reports of Officials

8. Supervisor/Treasurer Report

9. Clerk's Report

10. Attorney's Report

11. Reports of Standing Committees

a. Finance and Administration

b. Policy and Personnel

c. Technology, Automation and Information

- d. Buildings and Grounds
- e. Public Services and Health

12. Unfinished Business

13. New Business

14. Executive Session

15. Adjournment

3. Committee Chairs shall have the unilateral right to have added to or removed from the agenda certain items discussed during their committee meetings. In addition, items may be added to the agenda of a future board meeting upon motion duly made, seconded and passed during any board meeting.
4. The Supervisor shall have the unilateral right to have added to or removed from the agenda certain items to be listed under or removed from the Supervisor's report.
5. Notwithstanding the foregoing, no member of the board or other person shall seek to have any item added to an agenda and no item shall be removed from any agenda unless at least forty eight (48) hours remain before the time set for the meeting to commence.
6. The board, upon motion carried during any meeting, may remove any item or table any item on the agenda of that meeting.

E SUPERVISOR PRO TEM:

A. Election: The township board shall elect one of its members to act as Supervisor pro tem.

B. Duties:

1. The Supervisor pro tem shall perform all of the duties of the Supervisor during an absence or disability of the Supervisor. Absence of the Supervisor shall occur whenever the exercise of Supervisor duties and/or powers requires the physical presence of the Supervisor and the Supervisor is not able to be physically present: a) at a previously scheduled event; or b) within an hour following notice given by the township clerk.
2. In the event the Supervisor fails to attend a meeting of the Township Board or a portion thereof, the Supervisor pro tem shall chair the meeting. In the absence of both the Supervisor and Supervisor pro tem from a meeting of the Township Board, the Township Board shall elect one of its members to act as a temporary chairman of the meeting.

C. Term: The board member serving as Supervisor pro tem shall serve until:

1. Such board member resigns as Supervisor pro tem; or
2. Such board member is no longer a township board member.

SECTION 2: This Ordinance shall not be held to repeal a former ordinance as to any offense committed against the former ordinance or as to any act done, any penalty, forfeiture or punishment so incurred, or any right accrued or claim arising under the former ordinance, or in any way whatsoever affect any such offense or act so committed or so done, or any penalty, forfeiture or punishment so incurred to any right accrued to claims arising before this Ordinance takes effect, save only that the proceedings thereafter shall conform to the ordinance in force at the time of such proceedings, as far as practicable.

SECTION 3: That if any part or parts of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity of the remaining parts of this Ordinance. The Township Board declare hereby that they would have passed the remaining parts of this Ordinance, if they had known that such part or parts thereof would be declared unconstitutional.

SECTION 4: Ordinances and Resolutions, or parts thereof, in conflict herewith, are hereby repealed.

SECTION 5: The Township Clerk of Palos Township is directed hereby to publish this Ordinance in pamphlet form.

SECTION 6: This ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form.

AYES:

NAYS:

ABSENT:

ADOPTED this _____ day of _____, 2015.

APPROVED by me the same date as adopted.

Supervisor

ATTEST:

(SEAL)

Township Clerk

Published in pamphlet form by order of the
Township Board this ___ day of _____, 2015.

Township Clerk

DRAFT

**PALOS TOWNSHIP
STATE OF ILLINOIS
COUNTY OF COOK**

FROM: TOWN FUND

DATE: SEPTEMBER 24, 2015 FOR OCTOBER 1, 2015 BILL AUDIT

This is to certify that the following sums will be paid by the **TREASURER** of **PalosTownship** to the following vendor/person which amounts were allowed and audited by the Board of Trustees on the above listed date on account of the listed purposes.

No.	Date	Vendor	Purpose	Amount	Account Number	Check #
1	10/01/2015	GENE ADAMS	Payroll		4131	Debit
2	10/01/2015	ALICE BATOL DELROSARIO	Payroll		7501	Debit
	10/01/2015	SHARON BRANNIGAN	Payroll		4141	Debit
	10/01/2015	EVELYN DIBBERN	Payroll		6331	Debit
	10/01/2015	EVELYN DIBBERN	Payroll		6331	Debit
	10/01/2015	COLLEEN GRANT SCHUMANN	Payroll		4101	Debit
	10/01/2015	ANDREZJ HARMATA	Payroll		7021	Debit
	10/01/2015	ANDREZJ HARMATA	Payroll		7021	Debit
	10/01/2015	PAMELA A JEANES	Payroll		4141	Debit
	10/01/2015	KATHRYN KEIFFER	Payroll		7521	Debit
	10/01/2015	KATHRYN KEIFFER	Payroll		7521	Debit
	10/01/2015	JENETTE L. LEEDY	Payroll		7521	Debit
	10/01/2015	JENETTE L. LEEDY	Payroll		7521	Debit
	10/01/2015	ROBERT E. MALONEY	Payroll		4121	Debit
	10/01/2015	PAULA NEIDENBACH	Payroll		7521	
	10/01/2015	JANE NOLAN	Payroll		4111	Debit
	10/01/2015	DEBRA RAMOS	Payroll		7521	Debit
	10/01/2015	DEBRA RAMOS	Payroll		7521	Debit
	10/01/2015	RICHARD C. RILEY	Payroll		4141	Debit
	10/01/2015	JUDITH SEEBRUCH	Payroll		7521	Debit
	10/01/2015	A.V. STANEVICH D.P.M.	Payroll		7541	Debit
	10/01/2015	LUCIANO VALDEZ	Payroll		7501	Debit
	10/01/2015	ALICIA VODICKA	Payroll		7521	Debit
	10/01/2015	ALICIA VODICKA	Payroll		7521	Debit
	10/01/2015	MARY WALLENBURG	Payroll		7021	Debit
	10/01/2015	MARY WALLENBURG	Payroll		7021	Debit
	10/01/2015	BRENT WOODS	Payroll		4141	Debit
	10/01/2015	E.F.T.P.S.	Payroll Taxes		VAR.	Debit
	10/01/2015	IMRF - TOWN FUND PORTION	Pension Contributions		7061	Debit
	10/01/2015	PAYROLL PROCESSORS	Payroll processing fees		8101	Debit
	10/01/2015	NCBERS GROUP LIFE INS.	Group Life Insurance	\$ 64.00	2091	26719
	10/01/2015	VALIC C/O JP MORGAN CHASE BANK	Employee Voluntary Contrib.	\$ 50.00	2095	
	10/01/2015	C & J OFFICE MACHINES	Maintenance of Equipment	\$ 100.00	4301	
	10/01/2015	DUKE'S ACE HARDWARE	Building Maintenance		4302	
	10/01/2015	J & R LOCK & SAFE, INC.	Maintenance of Equipment	\$ 195.00	4301	
	10/01/2015	BARCO PRODUCTS	Building Maintenance	\$ 111.57	4302	
	10/01/2015	HAROLD SANCHEZ	Building Maintenance - Lawncare	\$ 125.00	4302	
	10/01/2015	RICHARD BRANDT	Building Maintenance	\$ 123.88	4302	
	10/01/2015	TYCO INTEGRATED SECURITY LLC	Building Maintenance	\$ 318.00	4302	
	10/01/2015	DASHMIRE LIKA	Twp. Cleaning Serv. incl. rugs, chairs, carpets	\$ 1,245.00	4311	
	10/01/2015	MARY WALLENBURG	Reimbursement - Cleaning Supplies	\$ 138.92	4311	
	10/01/2015	COM ED	Utility - Electricity	\$ 480.12	4341	
	10/01/2015	NICOR GAS	Utility - Gas	\$ 30.67	4341	
	10/01/2015	A T & T	Phones - U-Verse	\$ 80.00	4351	
	10/01/2015	CALL ONE	Phones	\$ 416.94	4351	
	10/01/2015	OFFICE DEPOT BUSINESS CREDIT	Misc. Office Supplies	\$ 261.50	5101	
	10/01/2015	PERSONNEL CONCEPTS	Misc. Office Supplies	\$ 12.92	5101	
	10/01/2015	JENETTE LEEDY	Reimbursement - Postage	\$ 20.95	5301	
	10/01/2015	EVELYN DIBBERN	Reimbursement - Travel Mileage	\$ 12.08	6421	
	10/01/2015	TRESSLER LLP	Twp. Legal Service	\$ 676.50	7011	
	10/01/2015	CENTRAL MGMT. SERVICES-LGHP	Group Health Insurance	\$ 3,817.00	7111	
	10/01/2015	RICHARD DEMMA E.A.	Twp. Accountant	\$ 765.00	7341	
	10/01/2015	JENNIFER LEEDY KLAIBER	Misc. Health Services	\$ 1,225.08	7521	
	10/01/2015	JENNIFER LEEDY KLAIBER	Misc. Health Services (retro)	\$ 78.98	7521	
	10/01/2015	JENETTE LEEDY	H.S. - Misc. Office Supplies	\$ 280.54	7621	
	10/01/2015	SANOFI PASTEUR INC.	Health Services - Medical Supplies Flu Vaccine	\$ 3,719.21	7631	
	10/01/2015	MCKESSON MEDICAL SURGICAL	Health Services - Medical Supplies	\$ 550.24	7631	
	10/01/2015	SHRED-IT USA - CHICAGO	Misc. Office Expense- Shredding	\$ 39.32	8101	

TOTAL FOR OCTOBER 2015 \$ 14,938.42

FROM SEPTEMBER 2015

1	09/04/2015	CITY OF PALOS HILLS	Utility - Water and Sewer	\$ 257.38	4341	26710
2	09/04/2015	REPUBLIC SERVICES #721	Utility - Garbage	\$ 225.88	4341	26711
3	09/04/2015	A T & T	Phones - Admin FAX	\$ 105.35	4351	26712
4	09/04/2015	A T & T	Phones - HS - FAX & DSL	\$ 143.94	4351	26713
5	09/04/2015	OFFICE DEPOT	Misc. Office Supplies	\$ 808.70	5101	26714
6	09/18/2015	TOWNSHIP OFFICIALS OF ILLINOIS	Registration Fees for Annual Ed Conf. -REM	\$ 185.00	5501	26715
7	09/18/2015	VOIDED	Voided	\$ -	N/A	26716
8	09/04/2015	DISTRICT 230 FOUNDATION	Social Event	\$ 100.00	7891	26717
9	09/04/2015	DISTRICT 230 FOUNDATION	Publication - AD Prg. Booklet	\$ 100.00	5201	26718

TOTAL ADDED TO SEPTEMBER EXPENSES \$ 1,926.25

Township Trustee

Township Trustee

Township Trustee

Township Trustee

Township Supervisor

Co-signed

Township Clerk

Township of Palos - Town Fund

**Administrative Offices located at:
Palos Hills, IL 60465-2346**

**Financial Statements
As of:**

July 31, 2015

Prepared By:

**R. Demma & Associates
9200 S Roberts Rd Ste 1C
Hickory Hills, IL 60457
708-598-2500**

**Town of Palos
Town Fund**

**Balance Sheet
July 31, 2015
STATEMENT OF ACTIVITIES**

ASSETS

PETTY CASH	\$	400.00
CASH - PALOS BANK		461,631.64
Cash in First Midwest Bank CD #148924		30,030.01
Cash in First Midwest Bank CD #153868		40,877.69
Cash in First Midwest Bank CD #151548		11,620.57
Receivables		
Property Taxes		253,158.18
Replacement Tax		3,189.43
Prepaid Insurance		10,664.68
PREPAID PAYROLL		<u>46,420.82</u>
	<u>\$</u>	<u>857,993.02</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	61,567.94
Accrued Payroll		29,664.70
Insurance Withheld		48.00
Due - General Assistance		24,334.31
Deferred Tax Revenue		<u>263,756.00</u>
Total Liabilities		<u>379,370.95</u>
Fund Balance		
Beginning		557,237.67
Current Increase (Decrease) in Fund Balance		<u>(78,615.60)</u>
		<u>478,622.07</u>
	<u>\$</u>	<u>857,993.02</u>

See Accountants' Compilation Report

Town of Palos Town Fund

Statement of Revenues and Expenditures For the One Month and the Four Months Ended July 31, 2015

STATEMENT OF ACTIVITIES

	Current Period Budget	Current Period Actual	Current Period Over (Under) Budget	Annual Budget	Year to Date Actual	Year to Date Over (Under) Budget
REVENUE						
Taxes Collected	\$ 69,583.33	\$ 139,912.84	\$ 70,329.51	\$ 835,000.00	\$ 158,106.98	\$ (676,893.02)
Replacement Tax	1,666.67	3,997.55	2,330.88	20,000.00	14,769.48	(5,230.52)
Donations	1,083.33	540.00	(543.33)	13,000.00	3,537.00	(9,463.00)
Miscellaneous Income	41.67	0.00	(41.67)	500.00	100.00	(400.00)
Interest Income	8.33	14.10	5.77	100.00	48.44	(51.56)
Health Services Clinic Fees	3,916.67	2,757.50	(1,159.17)	47,000.00	13,397.32	(33,602.68)
Total Revenue	<u>76,300.00</u>	<u>147,221.99</u>	<u>70,921.99</u>	<u>915,600.00</u>	<u>189,959.22</u>	<u>(725,640.78)</u>
EXPENDITURES						
Compensation of Officers						
Supervisor	2,489.67	2,263.33	(226.34)	29,876.00	9,053.32	(20,822.68)
Town Clerk	1,358.50	1,235.00	(123.50)	16,302.00	4,940.00	(11,362.00)
Assessor	1,358.50	1,235.00	(123.50)	16,302.00	4,940.00	(11,362.00)
Highway Commissioner	2,388.42	2,171.22	(217.20)	28,661.00	8,684.88	(19,976.12)
Trustees	2,066.58	1,872.40	(194.18)	24,799.00	6,946.50	(17,852.50)
Total Compensation of Officers	<u>9,661.67</u>	<u>8,776.95</u>	<u>(884.72)</u>	<u>115,940.00</u>	<u>34,564.70</u>	<u>(81,375.30)</u>
Town Hall Expenses						
Maintenance - Equipment	2,083.33	405.00	(1,678.33)	25,000.00	1,895.00	(23,105.00)
Maintenance - Building	2,500.00	438.00	(2,062.00)	30,000.00	3,346.00	(26,654.00)
Janitorial	1,100.00	795.00	(305.00)	13,200.00	3,353.40	(9,846.60)
Utilities	916.67	770.25	(146.42)	11,000.00	3,250.83	(7,749.17)
Telephone - General	641.67	669.07	27.40	7,700.00	2,658.43	(5,041.57)
Capital Outlay - Bldg.	833.33	0.00	(833.33)	10,000.00	0.00	(10,000.00)
Telephone Assessor	41.25	0.00	(41.25)	495.00	0.00	(495.00)
Total Town Hall Expenses	<u>8,116.25</u>	<u>3,077.32</u>	<u>(5,038.93)</u>	<u>97,395.00</u>	<u>14,503.66</u>	<u>(82,891.34)</u>

**Town of Palos
Town Fund**

**Statement of Revenues and Expenditures
For the One Month and the Four Months Ended
July 31, 2015**

STATEMENT OF ACTIVITIES

	<u>Current Period Budget</u>	<u>Current Period Actual</u>	<u>Current Period Over (Under) Budget</u>	<u>Annual Budget</u>	<u>Year to Date Actual</u>	<u>Year to Date Over (Under) Budget</u>
Town Officers' Expenses						
Office Supplies	1,191.67	482.55	(709.12)	14,300.00	3,116.00	(11,184.00)
Operating Supplies	45.83	0.00	(45.83)	550.00	0.00	(550.00)
Publishing	275.00	0.00	(275.00)	3,300.00	609.34	(2,690.66)
Printing	59.58	0.00	(59.58)	715.00	0.00	(715.00)
Postage	183.33	17.25	(166.08)	2,200.00	752.25	(1,447.75)
Training (Workshops)	250.00	0.00	(250.00)	3,000.00	0.00	(3,000.00)
Office Equipment	577.50	0.00	(577.50)	6,930.00	0.00	(6,930.00)
Travel Expenses	250.00	0.00	(250.00)	3,000.00	14.95	(2,985.05)
Conferences & Dues	550.00	185.00	(365.00)	6,600.00	1,554.12	(5,045.88)
Office Supplies Assessor	73.33	0.00	(73.33)	880.00	878.00	(2.00)
Publishing/Printing Assessor	18.33	0.00	(18.33)	220.00	0.00	(220.00)
Assessor's Deputy	3,978.33	3,532.32	(446.01)	47,740.00	13,968.72	(33,771.28)
Travel Assessor	18.33	0.00	(18.33)	220.00	32.20	(187.80)
Miscellaneous Assessor	91.67	0.00	(91.67)	1,100.00	0.00	(1,100.00)
Training (Professional) Assessor	27.50	0.00	(27.50)	330.00	0.00	(330.00)
Conferences & Dues Assessor	77.92	0.00	(77.92)	935.00	0.00	(935.00)
Total Town Officers' Expenses	<u>7,668.32</u>	<u>4,217.12</u>	<u>(3,451.20)</u>	<u>92,020.00</u>	<u>20,925.58</u>	<u>(71,094.42)</u>

**Town of Palos
Town Fund**

**Statement of Revenues and Expenditures
For the One Month and the Four Months Ended
July 31, 2015**

STATEMENT OF ACTIVITIES

	<u>Current Period Budget</u>	<u>Current Period Actual</u>	<u>Current Period Over (Under) Budget</u>	<u>Annual Budget</u>	<u>Year to Date Actual</u>	<u>Year to Date Over (Under) Budget</u>
Other Services & Expenses						
Legal Services	2,083.33	922.50	(1,160.83)	25,000.00	3,875.50	(21,124.50)
Office Assistant(s)	6,043.58	6,682.32	638.74	72,523.00	23,913.72	(48,609.28)
Bonds - Employees & Other	125.00	0.00	(125.00)	1,500.00	0.00	(1,500.00)
Il. Municipal Retirement Fund	4,308.33	3,698.20	(610.13)	51,700.00	14,778.83	(36,921.17)
Social Security Cont.- F.I.C.A. Expense	2,016.67	1,761.06	(255.61)	24,200.00	6,775.04	(17,424.96)
Insurance-General	1,925.00	0.00	(1,925.00)	23,100.00	106.00	(22,994.00)
Insurance-Employees' Health & Life	4,766.67	3,817.00	(949.67)	57,200.00	16,217.50	(40,982.50)
Insurance-Errors & Omissions	183.33	0.00	(183.33)	2,200.00	0.00	(2,200.00)
Independent audit	962.50	0.00	(962.50)	11,550.00	0.00	(11,550.00)
Accounting Services	1,100.00	765.80	(334.20)	13,200.00	4,935.80	(8,264.20)
Unemployment Insurance	55.00	23.43	(31.57)	660.00	289.89	(370.11)
Total Other Services and Expenses	<u>23,569.41</u>	<u>17,670.31</u>	<u>(5,899.10)</u>	<u>282,833.00</u>	<u>70,892.28</u>	<u>(211,940.72)</u>

**Town of Palos
Town Fund**

**Statement of Revenues and Expenditures
For the One Month and the Four Months Ended
July 31, 2015**

STATEMENT OF ACTIVITIES

	Current Period Budget	Current Period Actual	Current Period Over (Under) Budget	Annual Budget	Year to Date Actual	Year to Date Over (Under) Budget
Health Services						
Compensation						
Medical doctors	12,833.33	11,051.50	(1,781.83)	154,000.00	46,608.50	(107,391.50)
Nurses	16,666.67	14,556.98	(2,109.69)	200,000.00	57,978.15	(142,021.85)
Podiatrist	2,566.67	1,758.51	(808.16)	30,800.00	9,313.59	(21,486.41)
FICA Expense Health Services	1,833.33	1,052.88	(780.45)	22,000.00	4,467.90	(17,532.10)
Office Supplies - Health Services	475.00	470.59	(4.41)	5,700.00	745.14	(4,954.86)
Medical Supplies	1,741.67	725.28	(1,016.39)	20,900.00	2,299.31	(18,600.69)
Medicine	500.00	0.00	(500.00)	6,000.00	0.00	(6,000.00)
Total Health Services	<u>36,616.67</u>	<u>29,615.74</u>	<u>(7,000.93)</u>	<u>439,400.00</u>	<u>121,412.59</u>	<u>(317,987.41)</u>
Youth Service Activities	916.67	0.00	(916.67)	11,000.00	0.00	(11,000.00)
Salary - Youth Service	<u>1,500.00</u>	<u>0.00</u>	<u>(1,500.00)</u>	<u>18,000.00</u>	<u>0.00</u>	<u>(18,000.00)</u>
Senior Citizens						
Salary - Senior Coordinator	833.33	0.00	(833.33)	10,000.00	0.00	(10,000.00)
Senior Transportation Grants	1,100.00	0.00	(1,100.00)	13,200.00	0.00	(13,200.00)
Social Programs & Events	1,666.67	0.00	(1,666.67)	20,000.00	1,597.00	(18,403.00)
Total Senior Citizens	<u>3,600.00</u>	<u>0.00</u>	<u>(3,600.00)</u>	<u>43,200.00</u>	<u>1,597.00</u>	<u>(41,603.00)</u>
Contingencies	<u>1,191.67</u>	<u>705.20</u>	<u>(486.47)</u>	<u>14,300.00</u>	<u>4,679.01</u>	<u>(9,620.99)</u>
Total Expenditures	<u>92,840.66</u>	<u>64,062.64</u>	<u>(28,778.02)</u>	<u>1,114,088.00</u>	<u>268,574.82</u>	<u>(845,513.18)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (16,540.66)</u>	<u>\$ 83,159.35</u>	<u>\$ 99,700.01</u>	<u>\$ (198,488.00)</u>	<u>\$ (78,615.60)</u>	<u>\$ 119,872.40</u>

Date	Reference	T	Account	Description	Amount	Reference Total
07/31/15	100	V	2081	IMRF	951.66	
07/31/15	100	V	2081	IMRF	423.88	
07/31/15	100	V	7061	IMRF	3,698.20	5,073.74
07/31/15	101		1503	Prepaid P/R - 08/01/15	46,420.82	46,420.82
07/31/15	300	V	4131	G Adams P/R	2,171.22	2,171.22
07/31/15	301	V	7501	A DelRosario P/R	3,844.00	3,844.00
07/31/15	302	V	7521	C Best P/R	949.20	949.20
07/31/15	303	V	4141	S Brannigan P/R	468.10	468.10
07/31/15	304	V	6331	E Dibbern P/R	3,532.32	3,532.32
07/31/15	305	V	4101	C Schumann P/R	2,263.33	2,263.33
07/31/15	306	V	7021	A Harmata P/R	3,150.00	3,150.00
07/31/15	307	V	7521	K Keiffer P/R	2,657.76	2,657.76
07/31/15	308	V	7521	J Leedy P/R	4,028.84	4,028.84
07/31/15	309	V	4121	R Maloney P/R	1,235.00	1,235.00
07/31/15	310	V	4111	J NOLAN P/R	1,235.00	1,235.00
07/31/15	311	V	7521	D Ramos P/R	1,030.56	1,030.56
07/31/15	312	V	4141	R Riley P/R	468.10	468.10
07/31/15	313	V	7541	AV Stanevich P/R	1,758.51	1,758.51
07/31/15	314	V	7501	Dr. Luciano Valdez P/R	7,207.50	7,207.50
07/31/15	315	V	7521	A Vodica P/R	3,451.02	3,451.02
07/31/15	316	V	7021	M Wallenburg P/R	3,532.32	3,532.32
07/31/15	317	V	4141	B Woods P/R	468.10	468.10
07/31/15	318	V	8101	PAYROLL PROCESSORS	98.45	98.45
07/31/15	26606	V	2091	NCPERS	64.00	64.00
07/31/15	26607	V	2095	AIG - VALIC	50.00	50.00
07/31/15	26608	V	4301	GTSAC	405.00	405.00
07/31/15	26609	V	4302	R Brandt	20.00	20.00
07/31/15	26610	V	4302	Tyco Integrated Security	318.00	318.00
07/31/15	26611	V	4302	Woodpecker Landscaping	100.00	100.00
07/31/15	26612	V	4311	Dashmire Lika	795.00	795.00
07/31/15	26613	V	4341	COM ED	396.36	396.36
07/31/15	26614	V	4341	NICOR	7.29	7.29
07/31/15	26615	V	4351	A T & T	80.00	80.00
07/31/15	26616	V	4351	Call One	359.87	359.87
07/31/15	26617	V	5101	M Wallenburg	34.53	34.53
07/31/15	26618	V	5101	Midwest Nameplate	18.70	18.70
07/31/15	26619	V	5101	Office Depot	429.32	429.32
07/31/15	26620	V	5301	J NOLAN	17.25	
07/31/15	26620	V	5401	J NOLAN	0.00	17.25
07/31/15	26621	V	7011	Tressler LLP	922.50	922.50
07/31/15	26622	V	7111	Central Management Serv	3,817.00	3,817.00
07/31/15	26623	V	7341	Richard Demma, E.A.	765.00	765.00
07/31/15	26624	V	7521	JENNIFER LEEDY	609.00	609.00
07/31/15	26625	V	6101	J Leedy	0.00	
07/31/15	26625	V	7621	J Leedy	470.59	470.59
07/31/15	26626	V	7631	PSS	725.28	725.28
07/31/15	26627	V	8101	SHRED - IT	36.75	36.75
07/31/15	26628	V	2111	STANDARD BANK-LOAN	0.00	
07/31/15	26628	V	8101	STANDARD BANK-LOAN	70.00	70.00
07/31/15	26629	V	4341	CITY OF PALOS HILLS	139.66	139.66
07/31/15	26630	V	4341	Republic Services #721	226.94	226.94
07/31/15	26631	V	4351	A T & T	133.90	133.90
07/31/15	26632	V	4351	A T & T	95.30	95.30
07/31/15	26633	V	7011	IEPA	0.00	
07/31/15	26633	V	8101	IEPA	500.00	500.00
07/31/15	26668	V	5501	TOWN OFFICIALS OF IL	185.00	185.00

Total of Checks 106,836.13Total Debits 106,836.13Total Credits 0.00

Town of Palos General Assistance Fund

**10802 S. Roberts Road
Palos Hills, IL 60465**

**Financial Statements
As of:**

July 31, 2015

Prepared By:

**R. Demma & Associates
9200 S Roberts Rd Ste 1C
Hickory Hills, IL 60457
708-598-2500**

**Town of Palos
General Assistance Fund
Balance Sheet
July 31, 2015
STATEMENT OF ACTIVITIES**

ASSETS

Petty Cash	\$	300.00
Cash - First Midwest Bank		36,094.57
Cash Archer MMA 400318876		17,193.33
Cash Archer 6 mo CD 0400065354		50,528.23
Cash Archer 12 mo CD 0400065355		51,173.12
Property Taxes Receivable		14,458.15
Prepaid Insurance		3,178.67
Due From Town Fund		(2,000.00)
		170,926.07
	\$	170,926.07

LIABILITIES AND FUND BALANCE

Liabilities		
Accrued Payroll Taxes		-37.38
Accrued I.M.R.F.		126.43
Deferred Tax Revenue		19,853.50
		19,942.55
Total Liabilities		
		19,942.55
Fund Balance		
Beginning		159,123.58
Current Increase (Decrease) in Fund Balance		(8,140.06)
		150,983.52
	\$	170,926.07

**Town of Palos
General Assistance Fund**

**Statement of Revenues and Expenditures
For the One Month and the Four Months Ended
July 31, 2015**

STATEMENT OF ACTIVITIES

	<u>Current Period Budget</u>	<u>Current Period Actual</u>	<u>Current Period Over (Under) Budget</u>	<u>Annual Budget</u>	<u>Year to Date Actual</u>	<u>Year to Date Over (Under) Budget</u>
REVENUE						
Taxes Collected	\$ 7,166.67	\$ 19,619.75	\$ 12,453.08	\$ 86,000.00	\$ 21,337.05	\$ (64,662.95)
Interest Income	12.50	0.98	(11.52)	150.00	74.11	(75.89)
Total Revenue	<u>7,179.17</u>	<u>19,620.73</u>	<u>12,441.56</u>	<u>86,150.00</u>	<u>21,411.16</u>	<u>(64,738.84)</u>
EXPENDITURES						
Home Relief						
Food	916.67	600.00	(316.67)	11,000.00	2,440.00	(8,560.00)
Shelter	3,666.67	2,685.00	(981.67)	44,000.00	10,919.00	(33,081.00)
Fuel	275.00	150.00	(125.00)	3,300.00	610.00	(2,690.00)
Utilities	275.00	150.00	(125.00)	3,300.00	610.00	(2,690.00)
Personal Incidentals	229.17	165.00	(64.17)	2,750.00	671.00	(2,079.00)
Flat Grant (Cash)	83.33	0.00	(83.33)	1,000.00	0.00	(1,000.00)
Drugs	166.67	0.00	(166.67)	2,000.00	0.00	(2,000.00)
Transportation	41.67	0.00	(41.67)	500.00	0.00	(500.00)
Total Home Relief	<u>5,654.18</u>	<u>3,750.00</u>	<u>(1,904.18)</u>	<u>67,850.00</u>	<u>15,250.00</u>	<u>(52,600.00)</u>
Hospitalization						
Ambulance Service	41.67	0.00	(41.67)	500.00	0.00	(500.00)
Physician Services	416.67	0.00	(416.67)	5,000.00	0.00	(5,000.00)
Dental Services	166.67	0.00	(166.67)	2,000.00	0.00	(2,000.00)
Hospital Services (In Patient)	625.00	0.00	(625.00)	7,500.00	0.00	(7,500.00)
Hospital Services (Out Patient)	416.67	0.00	(416.67)	5,000.00	0.00	(5,000.00)
Total Hospitalization	<u>1,666.68</u>	<u>0.00</u>	<u>(1,666.68)</u>	<u>20,000.00</u>	<u>0.00</u>	<u>(20,000.00)</u>

**Town of Palos
General Assistance Fund**

**Statement of Revenues and Expenditures
For the One Month and the Four Months Ended
July 31, 2015**

STATEMENT OF ACTIVITIES

	<u>Current Period Budget</u>	<u>Current Period Actual</u>	<u>Current Period Over (Under) Budget</u>	<u>Annual Budget</u>	<u>Year to Date Actual</u>	<u>Year to Date Over (Under) Budget</u>
Administration						
Conferences & Dues	41.67	0.00	(41.67)	500.00	0.00	(500.00)
Office Supplies	83.33	0.00	(83.33)	1,000.00	0.00	(1,000.00)
F.I.C.A. Expense	242.50	214.94	(27.56)	2,910.00	859.76	(2,050.24)
Salary-Office Assistant	3,166.67	2,809.61	(357.06)	38,000.00	11,238.44	(26,761.56)
Other Professional Services	83.33	0.00	(83.33)	1,000.00	0.00	(1,000.00)
Operating Supplies	41.67	0.00	(41.67)	500.00	0.00	(500.00)
Publishing	41.67	0.00	(41.67)	500.00	0.00	(500.00)
Printing	41.67	0.00	(41.67)	500.00	0.00	(500.00)
Supplies (Equipment)	375.00	0.00	(375.00)	4,500.00	0.00	(4,500.00)
Maintenance (Equipment)	83.33	0.00	(83.33)	1,000.00	0.00	(1,000.00)
Maintenance (Building)	125.00	0.00	(125.00)	1,500.00	0.00	(1,500.00)
Capital Outlay - Equipment	333.33	0.00	(333.33)	4,000.00	0.00	(4,000.00)
Miscellaneous Charges	416.67	0.00	(416.67)	5,000.00	0.00	(5,000.00)
Total Administration	<u>5,075.84</u>	<u>3,024.55</u>	<u>(2,051.29)</u>	<u>60,910.00</u>	<u>12,098.20</u>	<u>(48,811.80)</u>
I.M.R.F. Expense	<u>666.67</u>	<u>524.84</u>	<u>(141.83)</u>	<u>8,000.00</u>	<u>2,099.36</u>	<u>(5,900.64)</u>
Contingencies	<u>833.33</u>	<u>0.00</u>	<u>(833.33)</u>	<u>10,000.00</u>	<u>103.66</u>	<u>(9,896.34)</u>
Total Expenditures	<u>13,896.70</u>	<u>7,299.39</u>	<u>(6,597.31)</u>	<u>166,760.00</u>	<u>29,551.22</u>	<u>(137,208.78)</u>
Excess (Deficiency) of						
Revenues Over Expenditures	<u>\$ (6,717.53)</u>	<u>\$ 12,321.34</u>	<u>\$ 19,038.87</u>	<u>\$ (80,610.00)</u>	<u>\$ (8,140.06)</u>	<u>\$ 72,469.94</u>

**Town of Palos General Assistance Fund
Transaction Listing**

Date	Reference	T	Account	Account Description	Description	Debit	Credit	Reference Total
07/01/15	100	V	2052	Accrued F.I.C.A.	Internal Revenue Service	698.88		698.88
07/01/15	101	V	2082	Accrued I.M.R.F.	IMRF	126.43		
07/01/15	101	V	7902	I.M.R.F. Expense	IMRF	524.84		651.27
07/01/15	102	V	2072	Accrued S.W.T.	Ill Dept. of Rev.	100.62		100.62
07/31/15	14964	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14964	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14964	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14964	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14964	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14965	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14965	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14965	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14965	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14965	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14966	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14966	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14966	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14966	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14966	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14967	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14967	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14967	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14967	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14967	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14968	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14968	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14968	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14968	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14968	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14969	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14969	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14969	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14969	V	4532	Utilities	Assistance Recipients	10.00		

**Town of Palos General Assistance Fund
Transaction Listing**

Date	Reference	T	Account	Account Description	Description	Debit	Credit	Reference Total
07/31/15	14969	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14970	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14970	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14970	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14970	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14970	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14971	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14971	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14971	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14971	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14971	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14972	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14972	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14972	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14972	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14972	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14973	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14973	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14973	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14973	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14973	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14974	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14974	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14974	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14974	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14974	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14975	V	4502	Food	Assistance Recipients	40.00		
07/31/15	14975	V	4512	Shelter	Assistance Recipients	179.00		
07/31/15	14975	V	4522	Fuel	Assistance Recipients	10.00		
07/31/15	14975	V	4532	Utilities	Assistance Recipients	10.00		
07/31/15	14975	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
07/31/15	14976	V	4502	Food	Assistance Recipients	11.00		

**Town of Palos General Assistance Fund
Transaction Listing**

Date	Reference	T	Account	Account Description	Description	Debit	Credit	Reference Total
					Recipients Assistance	40.00		
07/31/15	14976	V	4512	Shelter	Recipients Assistance	179.00		
07/31/15	14976	V	4522	Fuel	Recipients Assistance	10.00		
07/31/15	14976	V	4532	Utilities	Recipients Assistance	10.00		
07/31/15	14976	V	4552	Personal Incidentals	Recipients Assistance	11.00		250.00
07/31/15	14977	V	4502	Food	Recipients Assistance	40.00		
07/31/15	14977	V	4512	Shelter	Recipients Assistance	179.00		
07/31/15	14977	V	4522	Fuel	Recipients Assistance	10.00		
07/31/15	14977	V	4532	Utilities	Recipients Assistance	10.00		
07/31/15	14977	V	4552	Personal Incidentals	Recipients Assistance	11.00		250.00
07/31/15	14978	V	4502	Food	Recipients Assistance	40.00		
07/31/15	14978	V	4512	Shelter	Recipients Assistance	179.00		
07/31/15	14978	V	4522	Fuel	Recipients Assistance	10.00		
07/31/15	14978	V	4532	Utilities	Recipients Assistance	10.00		
07/31/15	14978	V	4552	Personal Incidentals	Recipients Assistance	11.00		250.00
07/31/15	14979	V	2092	Insurance Withheld	Recipients NCPERS	16.00		16.00
07/01/15	14980		Payroll		CATRAMBON E, MEGAN G	2,082.62		<u>2,082.62</u>
							Total of Checks	<u><u>7,299.39</u></u>

Total Debits 7,299.39 Total Credits 0.00
 Number of Transactions 81

Town of Palos Road & Bridge Fund

**10802 S. Roberts Road
Palos Hills, IL 60465-2346**

Financial Statements

As of:

July 31, 2015

Prepared By:

**R. Demma & Associates
9200 S Roberts Rd Ste 1C
Hickory Hills, IL 60457
708-598-2500**

**Town of Palos
Road and Bridge Fund**

**Balance Sheet
July 31, 2015
STATEMENT OF ACTIVITIES**

ASSETS

Cash in Bank - First Midwest Bank	\$	229,052.04
Cash Bond Account - First Midwest Bank		50,056.62
Cash - United Trust CD #808076		23,901.93
Cash - Archer Bank CD #65460		50,551.98
Receivables		
Property Taxes		185,236.70
Replacement Tax		1,459.87
Prepaid Insurance		<u>5,243.32</u>
	<u>\$</u>	<u>545,502.46</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	2,055.30
Cash Bonds		50,000.00
Accrued Payroll		3,079.44
Accrued Payroll Taxes		-98.43
Accrued I.M.R.F.		35.50
Insurance Withheld		782.90
Accrued 457b		157.65
Due to Municipalities		8,440.61
Deferred Tax Revenue		<u>179,323.00</u>
Total Liabilities		<u>243,775.97</u>
Fund Balance		
Beginning		281,870.71
Current Increase (Decrease) in Fund Balance		<u>19,855.78</u>
Total Fund Balance		<u>301,726.49</u>
	<u>\$</u>	<u>545,502.46</u>

**Town of Palos
Road and Bridge Fund**

**Statement of Revenues and Expenditures
For the One Month and the Four Months Ended
July 31, 2015**

	Current Period Budget	Current Period Actual	Current Period Over (Under) Budget	Annual Budget	Year to Date Actual	Year to Date Over (Under) Budget
REVENUE						
Taxes Collected - Corporate	\$ 16,981.67	\$ 31,959.92	\$ 14,978.25	\$ 203,780.00	\$ 35,585.78	\$ (168,194.22)
Taxes Collected - Rep.Tax	1,601.00	3,022.97	1,421.97	19,212.00	26,252.29	7,040.29
Miscellaneous Income	333.75	1,891.54	1,557.79	4,005.00	17,365.80	13,360.80
Interest Income	400.67	7.41	(393.26)	4,808.00	20.76	(4,787.24)
Taxes - Perm. Hard Road	32,852.75	63,919.83	31,067.08	394,233.00	71,171.56	(323,061.44)
Total Revenue	<u>52,169.84</u>	<u>100,801.67</u>	<u>48,631.83</u>	<u>626,038.00</u>	<u>150,396.19</u>	<u>(475,641.81)</u>
EXPENDITURES						
Road Maintenance						
Maintenance of Street Lights	458.33	2,700.50	2,242.17	5,500.00	2,700.50	(2,799.50)
Maintenance of Roads	7,083.33	0.00	(7,083.33)	85,000.00	0.00	(85,000.00)
Compliance with ADA	833.33	0.00	(833.33)	10,000.00	0.00	(10,000.00)
Total Road Maintenance	<u>8,374.99</u>	<u>2,700.50</u>	<u>(5,674.49)</u>	<u>100,500.00</u>	<u>2,700.50</u>	<u>(97,799.50)</u>

**Town of Palos
Road and Bridge Fund**

**Statement of Revenues and Expenditures
For the One Month and the Four Months Ended
July 31, 2015**

	Current Period Budget	Current Period Actual	Current Period Over (Under) Budget	Annual Budget	Year to Date Actual	Year to Date Over (Under) Budget
Road Maintenance						
Labor	2,333.33	4,620.00	2,286.67	28,000.00	24,970.00	(3,030.00)
Materials & Supplies	3,333.33	586.95	(2,746.38)	40,000.00	3,608.71	(36,391.29)
Machinery Rental	3,966.67	6,000.00	2,033.33	47,600.00	32,924.00	(14,676.00)
Light Rental	1,241.67	872.59	(369.08)	14,900.00	2,336.25	(12,563.75)
Equipment Purchase	958.33	0.00	(958.33)	11,500.00	0.00	(11,500.00)
Total Road Maintenance	<u>11,833.33</u>	<u>12,079.54</u>	<u>246.21</u>	<u>142,000.00</u>	<u>63,838.96</u>	<u>(78,161.04)</u>
Weed Prevention						
Weed Prevention-Eq. Rental	3,083.33	4,800.00	1,716.67	37,000.00	8,495.00	(28,505.00)
Weed Prevention-Labor	2,416.67	3,900.00	1,483.33	29,000.00	6,800.00	(22,200.00)
Total Weed Prevention	<u>5,500.00</u>	<u>8,700.00</u>	<u>3,200.00</u>	<u>66,000.00</u>	<u>15,295.00</u>	<u>(50,705.00)</u>
Hard Road Fund						
Hard Road Material and supplies	8,166.92	0.00	(8,166.92)	98,003.00	0.00	(98,003.00)
Hard Road Hire of Machinery	8,428.33	0.00	(8,428.33)	101,140.00	1,512.00	(99,628.00)
Hard Road Const. Drain. Facility	4,441.58	716.75	(3,724.83)	53,299.00	14,208.75	(39,090.25)
Hard Road Paving	36,296.67	0.00	(36,296.67)	435,560.00	0.00	(435,560.00)
Total Hard Road Fund	<u>57,333.50</u>	<u>716.75</u>	<u>(56,616.75)</u>	<u>688,002.00</u>	<u>15,720.75</u>	<u>(672,281.25)</u>

**Town of Palos
Road and Bridge Fund**

**Statement of Revenues and Expenditures
For the One Month and the Four Months Ended
July 31, 2015**

	Current Period Budget	Current Period Actual	Current Period Over (Under) Budget	Annual Budget	Year to Date Actual	Year to Date Over (Under) Budget
Administration						
Office Help	4,000.00	3,794.56	(205.44)	48,000.00	15,005.76	(32,994.24)
Legal Services	1,666.67	1,575.00	(91.67)	20,000.00	6,317.50	(13,682.50)
Insurance	2,166.67	0.00	(2,166.67)	26,000.00	0.00	(26,000.00)
Bonds	4.17	0.00	(4.17)	50.00	0.00	(50.00)
Publication	141.67	274.26	132.59	1,700.00	626.88	(1,073.12)
F.I.C.A. Expense	341.67	290.28	(51.39)	4,100.00	1,147.93	(2,952.07)
Employee Medical Insurance	1,166.67	134.00	(1,032.67)	14,000.00	885.20	(13,114.80)
Travel	333.33	218.50	(114.83)	4,000.00	1,074.68	(2,925.32)
Telephone	212.50	116.91	(95.59)	2,550.00	471.90	(2,078.10)
I.M.R.F. Employer Contrib	683.33	676.60	(6.73)	8,200.00	2,738.63	(5,461.37)
Total Administration	<u>10,716.68</u>	<u>7,080.11</u>	<u>(3,636.57)</u>	<u>128,600.00</u>	<u>28,268.48</u>	<u>(100,331.52)</u>
Contingencies	<u>2,166.67</u>	<u>780.63</u>	<u>(1,386.04)</u>	<u>26,000.00</u>	<u>4,716.72</u>	<u>(21,283.28)</u>
Total Expenditures	<u>95,925.17</u>	<u>32,057.53</u>	<u>(63,867.64)</u>	<u>1,151,102.00</u>	<u>130,540.41</u>	<u>(1,020,561.59)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (43,755.33)</u>	<u>\$ 68,744.14</u>	<u>\$ 112,499.47</u>	<u>\$ (525,064.00)</u>	<u>\$ 19,855.78</u>	<u>\$ 544,919.78</u>

**Town of Palos Road & Bridge Fund
Transaction Listing**

Date	Reference	T	Account	Description	Amount	Reference Total
07/01/15	100	V	2053	Internal Revenue Service	1,232.84	1,232.84
07/01/15	101	V	2083	IMRF	162.99	
07/01/15	101	V	6993	IMRF	676.60	839.59
07/01/15	102	V	2073	Illinois Dept of Rev	135.89	135.89
07/31/15	300	V	2998	A Schrader	2,529.35	2,529.35
07/31/15	12408	V	2093	NCPERS	16.00	16.00
07/31/15	12409	V	6963	BCBS	134.00	134.00
07/01/15	12410		Payroll	SCHRADER, APRIL	2,529.35	2,529.35
07/31/15	12411	V	8103	Summer Seminar 2006	90.00	90.00
07/31/15	12412	V	5133	Com Ed	338.58	338.58
07/31/15	12413	V	5133	Com Ed	510.01	510.01
07/31/15	12414	V	8103	Tri-State Disposal	65.00	65.00
07/31/15	12415	V	6983	Sprint	71.13	71.13
07/31/15	12416	V	5853	Illinois EPA	500.00	
07/31/15	12416	V	8103	Illinois EPA	0.00	500.00
07/31/15	12417	V	5113	Portable Equipment	52.98	52.98
07/31/15	12418	V	5133	Cook Cty Treas	24.00	24.00
07/31/15	12419	V	6913	Tressler LLP	1,575.00	1,575.00
07/31/15	12420	V	6943	The Regional News	137.13	137.13
07/31/15	12421	V	6943	The Reporter News	137.13	137.13
07/31/15	12422	V	5853	Morris Engin.	216.75	
07/31/15	12422	V	8103	Morris Engin.	554.50	771.25
07/31/15	12423	V	5113	Palos Ace Hardware	32.37	32.37
07/31/15	12424	V	5113	Gallagher Mat	501.60	
07/31/15	12424	V	5813	Gallagher Mat	0.00	501.60
07/31/15	12425	V	2998	A Schrader	0.00	
07/31/15	12425	V	8103	A Schrader	58.74	58.74
07/31/15	12426	V	5003	Edwards Electric Co.	2,700.50	2,700.50
07/31/15	12427	V	5103	Kopping Enterprises, LLC.	4,620.00	
07/31/15	12427	V	5123	Kopping Enterprises, LLC.	6,000.00	
07/31/15	12427	V	5303	Kopping Enterprises, LLC.	4,800.00	
07/31/15	12427	V	5313	Kopping Enterprises, LLC.	3,900.00	19,320.00
07/31/15	12428	V	6973	Gene Adams	218.50	218.50
07/31/15	12429	V	6983	A T & T	45.78	45.78
07/31/15	12434	V	8103	Director of Emplment Sec	12.39	12.39
					Total of Checks	<u>34,579.11</u>

Total Debits 34,579.11

Total Credits 0.00

Number of Transactions 35