



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

October 22, 2015 - 6:30 PM

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Disposition of minutes from previous meetings
 - a. a. Approval of Minutes - Bill Audit Meeting September 24, 2015
4. Special Communications, if any
5. Citizens Wishing to Address the Board
6. Reports of Officials
 - a. Supervisor
 - b. Clerk
 1. 1. TOCC Spring Conference Notes
 2. 2. Report of TOI Educational Hours of Township Officials
7. Attorney's Report
8. Reports of Standing Committees
 - a. Finance and Administration - Trustee Woods
 1. 1. Audit and Approval of Town Fund Bills
 2. Audit and Approval of General Assistance Bills
 3. 3. Monthly Finance Reports - August 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**

SEPTEMBER 24TH, 2015 6:30 P.M.

1. Call to Order and 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: 35 P.M. Roll call was taken by the Clerk of the Township, Jane Nolan. Present were Trustees Brannigan, Janes, Riley and Woods, Supervisor Schumann. Also present was Township Attorney, Erik Peck.

2. Pledge of Allegiance

3. Disposition of minutes from Previous Meetings

a. Approval of Minutes - August 27th, 2015

Trustee Jeanes moved to approve the minutes of the Bill Audit Meeting of August 27th, 2015. **Trustee Brannigan** seconded the motion. Roll call was taken. Ayes: Trustees Brannigan, Jeanes, Riley and Woods, Supervisor Schumann. Nays: None. Motion carried 5-0.

4. Special Presentations/Communications

There were no special presentations or communications.

5. Citizens Wishing to Address the Board

There were no citizens wishing to address the Board at this time.

6. Reports of Officials

a. Supervisor

Supervisor Schumann stated that she received two petitions from Lemont School Districts #210 and #113A asking for opposition concerning the land acquisition between Lemont and Palos Park.

Supervisor Schumann informed the Board that she and **Clerk Nolan** will be representing Palos Township at the District 230 Health and Wellness Event on September 26th, 2015. This event will take place at Stagg High School in Palos Hills. The vendors are open from 2-5 P.M., and the Healthy Dinner and Speaker will take place at 5:30 P.M. The guest speaker is Terry Walhs M.D.

b. Clerk

Clerk Nolan reported that the next meeting of the TOCC Clerk's Division is on Thursday, October 1, 2015, at 6:30 P.M. at Cog Hill Golf Club in Lemont.

7. Attorney's Report

a. Consideration of draft ordinance to amend meeting procedures to provide for a Supervisor Pro Tem and rules for communications from the public.

Attorney Peck presented a draft of Ordinance 2015-06-0 Ordinance Of Palos Township General Requirements For Township Board Meetings. He explored the various sections of the ordinance and answered questions. He also explained the necessity of a Supervisor Pro Tem.

Trustee Brannigan moved to approve Ordinance 2015-06-0 ORDINANCE OF PALOS TOWNSHIP GENERAL REQUIREMENTS FOR TOWNSHIP BOARD MEETINGS. **Trustee Jeanes** seconded the motion. Roll call was taken. Ayes: Trustees Brannigan.

Jeanes, Riley and Woods, Supervisor Schumann. Nays: None. Motion carried 5-0.

8. Reports of Standing Committees

a. Finance and Administration - Trustee Woods

1. Audit and Approval of Monthly Bills - Town Funds

Trustee Woods moved to approve the audit of Town Fund bills. **Trustee Riley** seconded the motion. Roll call was taken. Ayes: Trustees Brannigan, Jeanes, Riley Woods, Supervisor Schumann. Nays: None. Motion carried 5-0.

2. Audit and Approval of Monthly Bills - General Assistance

Trustee Woods moved to approve the audit of the General Assistance Fund bills. **Trustee Brannigan** seconded the motion. Roll call was taken. Ayes: Trustees Brannigan, Jeanes, Riley and Woods. Nays: None. Motion carried 5-0.

3. Monthly Finance Report - July 2015

Trustee Woods stated that the monthly finance report is information. These reports are the most recent available reports from the month of July.

b. Policy and Personnel - Supervisor Schumann

Supervisor Schumann stated that there was no report at this time.

c. Technology, Information, and Automation - Trustee Riley

Trustee Riley discussed the back-up cloud storage. He feels that the Board should move forward with this. The price for this is \$50.00 a year. There was a discussion concerning this topic.

d. Building and Grounds - Trustee Jeanes

Trustee Jeanes informed the Board that several bids for the ramp in front of the township building will be presented at the next General Meeting.

e. Public Service and Health - Trustee Brannigan

Trustee Brannigan stated that there was no report concerning the Health Service at this time. She also reported that she has received dates from the Center for Disability and Elder Law for their upcoming event at the township. The dates given were November 4th and November 5th. This will be a morning seminar for township residents. Supervisor Schumann suggested that she contact Jenette Leedy and Mary Wallenburg concerning dates.

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 6:55 P.M. **Trustee Brannigan** seconded the motion. The motion was passed unanimously. Meeting adjourned.

Jane A. Nolan
Clerk
Palos Township

Jane Nolan

From: Bob Porter [bob-porter@sbcglobal.net]

Sent: Thursday, October 15, 2015 11:00 AM

Subject: TOCC Dinner Meeting

The TOCC Spring Conference will be held on **Wednesday November 18th, at the William Tell Holiday Inn, 6201 Joliet Road, Countryside, Illinois.** A cash bar will start at 6:00 pm and our dinner program will start at 7:00pm. This event including dinner will be \$15 for any elected Cook County Township Official. Any guest or township employee will be charged a \$20.00 per person fee.

The food has always been great at the William Tell. The program is important to the future of township government. More information on the speaker will be coming out in the next few days. The only missing piece is you. You need to get your township to send in the reservations and the check. **You only need to identify the persons attending and the fees when mailing in your registrations.** Please attend and help preserve needed services for our residents.

Please send your registration information to:

**Niles Township
% Supervisor Glazer/TOCC Dinner Meeting
5255 Main St.
Skokie, Ill. 60077**

Checks should be made out to Township Officials of Cook County

Thank you.

Elliot Johnson,
TOCC President

From my I Pad

TOWNSHIP WITH OFFICIALS REPORT

COUNTY	TOWNSHIP		HOURS
Cook	Palos		
Adams	Gene	Highway Commissioner	22.0
Maloney	Robert	Assessor	9.0
Schumann	Colleen Grant	Supervisor	31.0
Nolan	Jane A.	Township Clerk	41.5
Wallenburg	Mary	HIGHWAY STAFF	8.0
Catrambone	Megan	CASEWORKER	20.0
Woods	Brent	Trustee	10.0
Lebarre	Michael	Trustee	6.0
Riley	Richard C.	Trustee	6.0
Dibbern	Evelyn	DEPUTY ASSESSOR	15.5
		Sum:	169

Township of Palos - Town Fund

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

**Financial Statements
As of:**

August 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
August 31, 2015
STATEMENT OF ACTIVITIES**

ASSETS

PETTY CASH	\$	400.00
CASH - PALOS BANK		638,653.18
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>48,523.67</u>
	<u>\$</u>	<u>1,037,117.41</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>100,508.79</u>
		<u>657,746.46</u>
	<u>\$</u>	<u>1,037,117.41</u>

**Town of Palos
Town Fund**

**Statement of Revenues and Expenditures
For the One Month and the Five Months Ended
August 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	\$ 241,071.06	\$ 171,487.73	\$ 835,000.00	\$ 399,178.04	\$ (435,821.96)
Replacement Tax	1,666.67	538.74	(1,127.93)	20,000.00	15,308.22	(4,691.78)
Donations	1,083.33	1,522.08	438.75	13,000.00	5,059.08	(7,940.92)
Miscellaneous Income	41.67	10.00	(31.67)	500.00	110.00	(390.00)
Interest Income	8.33	29.21	20.88	100.00	77.65	(22.35)
Health Services Clinic Fees	3,916.67	6,809.50	2,892.83	47,000.00	20,206.82	(26,793.18)
Total Revenue	<u>76,300.00</u>	<u>249,980.59</u>	<u>173,680.59</u>	<u>915,600.00</u>	<u>439,939.81</u>	<u>(475,660.19)</u>
EXPENDITURES						
Compensation of Officers						
Supervisor	2,489.67	2,263.33	(226.34)	29,876.00	11,316.65	(18,559.35)
Town Clerk	1,358.50	1,235.00	(123.50)	16,302.00	6,175.00	(10,127.00)
Assessor	1,358.50	1,235.00	(123.50)	16,302.00	6,175.00	(10,127.00)
Highway Commissioner	2,388.42	2,171.22	(217.20)	28,661.00	10,856.10	(17,804.90)
Trustees	2,066.58	1,722.40	(344.18)	24,799.00	8,668.90	(16,130.10)
Total Compensation of Officers	<u>9,661.67</u>	<u>8,626.95</u>	<u>(1,034.72)</u>	<u>115,940.00</u>	<u>43,191.65</u>	<u>(72,748.35)</u>
Town Hall Expenses						
Maintenance - Equipment	2,083.33	0.00	(2,083.33)	25,000.00	1,895.00	(23,105.00)
Maintenance - Building	2,500.00	345.92	(2,154.08)	30,000.00	3,691.92	(26,308.08)
Janitorial	1,100.00	828.74	(271.26)	13,200.00	4,182.14	(9,017.86)
Utilities	916.67	907.13	(9.54)	11,000.00	4,157.96	(6,842.04)
Telephone - General	641.67	702.55	60.88	7,700.00	3,360.98	(4,339.02)
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>2,784.34</u>	<u>(5,331.91)</u>	<u>97,395.00</u>	<u>17,288.00</u>	<u>(80,107.00)</u>

**Town of Palos
Town Fund**

**Statement of Revenues and Expenditures
For the One Month and the Five Months Ended
August 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	426.07	(765.60)	14,300.00	3,542.07	(10,757.93)
Operating Supplies	45.83	0.00	(45.83)	550.00	0.00	(550.00)
Publishing	275.00	854.08	579.08	3,300.00	1,463.42	(1,836.58)
Printing	59.58	0.00	(59.58)	715.00	0.00	(715.00)
Postage	183.33	7.55	(175.78)	2,200.00	759.80	(1,440.20)
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	50.35	(199.65)	3,000.00	65.30	(2,934.70)
Conferences & Dues	550.00	1,175.00	625.00	6,600.00	2,729.12	(3,870.88)
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	3,692.88	(285.45)	47,740.00	17,661.60	(30,078.40)
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>6,205.93</u>	<u>(1,462.39)</u>	<u>92,020.00</u>	<u>27,131.51</u>	<u>(64,888.49)</u>

**Town of Palos
Town Fund**

**Statement of Revenues and Expenditures
For the One Month and the Five Months Ended
August 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	1,558.00	(525.33)	25,000.00	5,433.50	(19,566.50)
Office Assistant(s)	6,043.58	5,933.88	(109.70)	72,523.00	29,847.60	(42,675.40)
Bonds - Employees & Other	125.00	0.00	(125.00)	1,500.00	0.00	(1,500.00)
Il. Municipal Retirement Fund	4,308.33	3,957.60	(350.73)	51,700.00	18,736.43	(32,963.57)
Social Security Cont.- F.I.C.A. Expense	2,016.67	1,704.61	(312.06)	24,200.00	8,479.65	(15,720.35)
Insurance-General	1,925.00	353.00	(1,572.00)	23,100.00	459.00	(22,641.00)
Insurance-Employees' Health & Life	4,766.67	3,920.50	(846.17)	57,200.00	20,138.00	(37,062.00)
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	765.00	(335.00)	13,200.00	5,700.80	(7,499.20)
Unemployment Insurance	55.00	39.22	(15.78)	660.00	329.11	(330.89)
Total Other Services and Expenses	<u>23,569.41</u>	<u>18,231.81</u>	<u>(5,337.60)</u>	<u>282,833.00</u>	<u>89,124.09</u>	<u>(193,708.91)</u>

**Town of Palos
Town Fund**

**Statement of Revenues and Expenditures
For the One Month and the Five Months Ended
August 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	11,435.90	(1,397.43)	154,000.00	58,044.40	(95,955.60)
Nurses	16,666.67	16,055.29	(611.38)	200,000.00	74,033.44	(125,966.56)
Podiatrist	2,566.67	2,149.29	(417.38)	30,800.00	11,462.88	(19,337.12)
FICA Expense Health Services	1,833.33	1,220.34	(612.99)	22,000.00	5,688.24	(16,311.76)
Office Supplies - Health Services	475.00	43.17	(431.83)	5,700.00	788.31	(4,911.69)
Medical Supplies	1,741.67	2,093.63	351.96	20,900.00	4,392.94	(16,507.06)
Medicine	500.00	0.00	(500.00)	6,000.00	0.00	(6,000.00)
Total Health Services	<u>36,616.67</u>	<u>32,997.62</u>	<u>(3,619.05)</u>	<u>439,400.00</u>	<u>154,410.21</u>	<u>(284,989.79)</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>2,009.55</u>	<u>817.88</u>	<u>14,300.00</u>	<u>6,688.56</u>	<u>(7,611.44)</u>
Total Expenditures	<u>92,840.66</u>	<u>70,856.20</u>	<u>(21,984.46)</u>	<u>1,114,088.00</u>	<u>339,431.02</u>	<u>(774,656.98)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (16,540.66)</u>	<u>\$ 179,124.39</u>	<u>\$ 195,665.05</u>	<u>\$ (198,488.00)</u>	<u>\$ 100,508.79</u>	<u>\$ 298,996.79</u>

Date	Reference	T	Account	Description	Amount	Reference Total
08/31/15	100	V	2081	IMRF	925.22	
08/31/15	100	V	2081	IMRF	443.15	
08/31/15	100	V	7061	IMRF	3,957.60	5,325.97
08/31/15	101	V	8101	U S Contracting	1,800.00	1,800.00
08/31/15	102		1503	Prepaid P/R - 09/01/15	48,523.67	48,523.67
08/31/15	300	V	4131	G Adams P/R	2,171.22	2,171.22
08/31/15	301	V	7501	A DelRosario P/R	4,324.50	4,324.50
08/31/15	302	V	4141	S Brannigan P/R	468.10	468.10
08/31/15	303	V	6331	E Dibbern P/R	3,692.88	3,692.88
08/31/15	304	V	4101	C Schumann P/R	2,263.33	2,263.33
08/31/15	305	V	7021	A Harmata P/R	2,241.00	2,241.00
08/31/15	306	V	4141	P Jeanes P/R	318.10	318.10
08/31/15	307	V	7521	K Keiffer P/R	2,013.66	2,013.66
08/31/15	308	V	7521	J Leedy P/R	4,028.84	4,028.84
08/31/15	309	V	4121	R Maloney P/R	1,235.00	1,235.00
08/31/15	310	V	4111	J NOLAN P/R	1,235.00	1,235.00
08/31/15	311	V	7521	D Ramos P/R	786.48	786.48
08/31/15	312	V	4141	R Riley P/R	468.10	468.10
08/31/15	313	V	7521	J Seebuch P/R	1,437.36	1,437.36
08/31/15	314	V	7541	AV Stanevich P/R	2,149.29	2,149.29
08/31/15	315	V	7501	Dr. Luciano Valdez P/R	7,111.40	7,111.40
08/31/15	316	V	7521	A Vodica P/R	3,979.86	3,979.86
08/31/15	317	V	7021	M Wallenburg P/R	3,692.88	3,692.88
08/31/15	318	V	4141	B Woods P/R	468.10	468.10
08/31/15	319	V	8101	PAYROLL PROCESSORS	77.50	77.50
08/31/15	26634	V	2091	NCPERS	64.00	64.00
08/31/15	26636	V	2095	AIG - VALIC	50.00	50.00
08/31/15	26637	V	4302	DUKES ACE	97.92	97.92
08/31/15	26638	V	4302	Harold Sanchez	125.00	125.00
08/31/15	26639	V	4302	Signs By Design	123.00	123.00
08/31/15	26640	V	4311	Dashmire Lika	795.00	795.00
08/31/15	26641	V	4341	COM ED	437.14	437.14
08/31/15	26642	V	4341	NICOR	31.15	31.15
08/31/15	26643	V	4351	A T & T	80.00	80.00
08/31/15	26644	V	4351	Call One	357.81	357.81
08/31/15	26645	V	5101	M Wallenburg	26.07	26.07
08/31/15	26646	V	5101	PETTY CASH	400.00	400.00
08/31/15	26647	V	5201	Plows Council on Aging	200.00	
08/31/15	26647	V	7891	Plows Council on Aging	0.00	200.00
08/31/15	26648	V	5101	THE REGIONAL	0.00	
08/31/15	26648	V	5201	THE REGIONAL	117.54	117.54
08/31/15	26649	V	5201	Reporter	117.54	
08/31/15	26649	V	7011	Reporter	0.00	117.54
08/31/15	26650	V	5201	Reporter	299.00	
08/31/15	26650	V	7011	Reporter	0.00	299.00
08/31/15	26651	V	5101	Village View Publications	0.00	
08/31/15	26651	V	5201	Village View Publications	120.00	120.00
08/31/15	26652	V	5301	J NOLAN	7.55	
08/31/15	26652	V	5401	J NOLAN	0.00	7.55
08/31/15	26653	V	5401	J NOLAN	50.35	50.35
08/31/15	26654	V	5501	TOWN OFFICIALS OF COOK	1,000.00	1,000.00
08/31/15	26655	V	5501	TOCC Trustees Division	175.00	175.00
08/31/15	26656	V	7011	Tressler LLP	1,558.00	1,558.00
08/31/15	26657	V	7101	ILL. COUNTIES RISK	353.00	353.00
08/31/15	26658	V	7111	Central Management Serv	3,817.00	3,817.00
08/31/15	26659	V	7111	FORT DEARBORN	103.50	103.50
08/31/15	26660	V	7341	Richard Demma, E.A.	765.00	765.00
08/31/15	26661	V	7521	JENNIFER LEEDY	398.75	398.75
08/31/15	26662	V	6101	J Leedy	0.00	
08/31/15	26662	V	7621	J Leedy	8.63	8.63
08/31/15	26663	V	7621	JP Cook Co	34.54	34.54
08/31/15	26664	V	7631	Moore Medical LLC	881.50	881.50
08/31/15	26665	V	7631	PSS	1,212.13	1,212.13

**Township of Palos - Town Fund
Transaction Listing**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
08/31/15	26666	V	8101	Kay McNeil	12.08	12.08
08/31/15	26667	V	8101	SHRED - IT	39.32	39.32
08/31/15	26669	V	4341	CITY OF PALOS HILLS	212.04	212.04
08/31/15	26670	V	4341	Republic Services #721	226.80	226.80
08/31/15	26671	V	4351	A T & T	151.67	151.67
08/31/15	26672	V	4351	A T & T	113.07	113.07
08/31/15	26674	V	7891	Wal Mart	0.00	
08/31/15	26674	V	8101	Wal Mart	80.65	80.65
08/31/15	26676	V	4311	Dashmire Lika	33.74	33.74
					Total of Checks	<u><u>114,487.73</u></u>

Total Debits 114,487.73 Total Credits 0.00

Number of Transactions 72

Town of Palos Road & Bridge Fund

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

**Financial Statements
As of:**

August 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 August 31, 2015 STATEMENT OF ACTIVITIES

ASSETS

Cash in Bank - First Midwest Bank	\$	351,723.83
Cash Bond Account - First Midwest Bank		47,557.47
Cash - United Trust CD #808076		23,925.65
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>665,698.82</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	2,055.30
Cash Bonds		47,500.00
Accrued Payroll		3,079.44
Accrued Payroll Taxes		43.64
Accrued I.M.R.F.		43.26
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>241,425.80</u>
Fund Balance		
Beginning		281,870.71
Current Increase (Decrease) in Fund Balance		<u>142,402.31</u>
Total Fund Balance		<u>424,273.02</u>
	\$	<u>665,698.82</u>

**Town of Palos
Road and Bridge Fund**

**Statement of Revenues and Expenditures
For the One Month and the Five Months Ended
August 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	\$ 50,661.10	\$ 33,679.43	\$ 203,780.00	\$ 86,246.88	\$ (117,533.12)
Taxes Collected - Rep.Tax	1,601.00	407.41	(1,193.59)	19,212.00	26,659.70	7,447.70
Miscellaneous Income	333.75	50.00	(283.75)	4,005.00	17,415.80	13,410.80
Interest Income	400.67	40.67	(360.00)	4,808.00	61.43	(4,746.57)
Taxes - Perm. Hard Road	32,852.75	101,322.18	68,469.43	394,233.00	172,493.74	(221,739.26)
Total Revenue	<u>52,169.84</u>	<u>152,481.36</u>	<u>100,311.52</u>	<u>626,038.00</u>	<u>302,877.55</u>	<u>(323,160.45)</u>
EXPENDITURES						
Road Maintenance						
Maintenance of Street Lights	458.33	0.00	(458.33)	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>0.00</u>	<u>(8,374.99)</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 Five Months Ended
August 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	3,300.00	966.67	28,000.00	28,270.00	270.00
Materials & Supplies	3,333.33	1,243.08	(2,090.25)	40,000.00	4,851.79	(35,148.21)
Machinery Rental	3,966.67	5,066.00	1,099.33	47,600.00	37,990.00	(9,610.00)
Light Rental	1,241.67	700.31	(541.36)	14,900.00	3,036.56	(11,863.44)
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>10,309.39</u>	<u>(1,523.94)</u>	<u>142,000.00</u>	<u>74,148.35</u>	<u>(67,851.65)</u>
Weed Prevention						
Weed Prevention-Eq. Rental	3,083.33	3,300.00	216.67	37,000.00	11,795.00	(25,205.00)
Weed Prevention-Labor	2,416.67	2,300.00	(116.67)	29,000.00	9,100.00	(19,900.00)
Total Weed Prevention	<u>5,500.00</u>	<u>5,600.00</u>	<u>100.00</u>	<u>66,000.00</u>	<u>20,895.00</u>	<u>(45,105.00)</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	6,600.00	2,158.42	53,299.00	20,808.75	(32,490.25)
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>6,600.00</u>	<u>(50,733.50)</u>	<u>688,002.00</u>	<u>22,320.75</u>	<u>(665,681.25)</u>

**Town of Palos
Road and Bridge Fund**

**Statement of Revenues and Expenditures
For the One Month and the Five Months Ended
August 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	3,967.04	(32.96)	48,000.00	18,972.80	(29,027.20)
Legal Services	1,666.67	1,462.50	(204.17)	20,000.00	7,780.00	(12,220.00)
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	0.00	(141.67)	1,700.00	626.88	(1,073.12)
F.I.C.A. Expense	341.67	303.48	(38.19)	4,100.00	1,451.41	(2,648.59)
Employee Medical Insurance	1,166.67	168.50	(998.17)	14,000.00	1,053.70	(12,946.30)
Travel	333.33	464.04	130.71	4,000.00	1,538.72	(2,461.28)
Telephone	212.50	118.08	(94.42)	2,550.00	589.98	(1,960.02)
I.M.R.F. Employer Contrib	683.33	708.82	25.49	8,200.00	3,447.45	(4,752.55)
Total Administration	<u>10,716.68</u>	<u>7,192.46</u>	<u>(3,524.22)</u>	<u>128,600.00</u>	<u>35,460.94</u>	<u>(93,139.06)</u>
Contingencies	<u>2,166.67</u>	<u>232.98</u>	<u>(1,933.69)</u>	<u>26,000.00</u>	<u>4,949.70</u>	<u>(21,050.30)</u>
Total Expenditures	<u>95,925.17</u>	<u>29,934.83</u>	<u>(65,990.34)</u>	<u>1,151,102.00</u>	<u>160,475.24</u>	<u>(990,626.76)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (43,755.33)</u>	<u>\$ 122,546.53</u>	<u>\$ 166,301.86</u>	<u>\$ (525,064.00)</u>	<u>\$ 142,402.31</u>	<u>\$ 667,466.31</u>

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

Date	Reference	T	Account	Description	Amount	Reference Total
08/31/15	100	V	2053	Internal Revenue Service	1,288.89	1,288.89
08/31/15	101	V	2083	IMRF	170.76	
08/31/15	101	V	6993	IMRF	708.82	879.58
08/01/15	200		2025	Ck # 116 - Payee Unknown	2,500.00	2,500.00
08/01/15	201		2025	Ck #117 - Payee Unknown	2,500.00	2,500.00
08/01/15	202		2025	Ck #118 - Payee Unknown	2,500.00	2,500.00
08/31/15	300	V	2998	A Schrader	2,645.04	2,645.04
08/31/15	12430	V	2093	NCPERS	16.00	16.00
08/31/15	12431	V	6963	BCBS	134.00	134.00
08/01/15	12432		Payroll	SCHRADER, APRIL	2,645.04	2,645.04
08/31/15	12433	V	6963	Fort Dearborn	34.50	34.50
08/31/15	12435	V	5133	Com Ed	221.09	221.09
08/31/15	12436	V	5133	Com Ed	479.22	479.22
08/31/15	12437	V	6983	Sprint	71.18	71.18
08/31/15	12438	V	5113	Palos Ace Hardware	30.13	30.13
08/31/15	12439	V	5113	Catching Fluid Power	61.26	61.26
08/31/15	12441	V	5113	Portable Equipment	54.39	54.39
08/31/15	12442	V	5113	Schroeder's Garden Center	530.24	530.24
08/31/15	12443	V	8103	Tri-State Disposal	65.00	65.00
08/31/15	12444	V	6913	Tressler LLP	1,462.50	1,462.50
08/31/15	12445	V	5113	Sam's Club	0.00	
08/31/15	12445	V	8103	Sam's Club	90.00	90.00
08/31/15	12446	V	5113	Gallagher Mat	343.14	
08/31/15	12446	V	5813	Gallagher Mat	0.00	343.14
08/31/15	12447	V	8103	HI - VIZ Inc.	68.00	68.00
08/31/15	12448	V	5113	LA Traffic Signs	223.92	223.92
08/31/15	12449	V	2998	A Schrader	0.00	
08/31/15	12449	V	8103	A Schrader	9.98	9.98
08/31/15	12450	V	5103	Kopping Enterprises, LLC.	3,300.00	
08/31/15	12450	V	5123	Kopping Enterprises, LLC.	5,066.00	
08/31/15	12450	V	5303	Kopping Enterprises, LLC.	3,300.00	
08/31/15	12450	V	5313	Kopping Enterprises, LLC.	2,300.00	
08/31/15	12450	V	5853	Kopping Enterprises, LLC.	6,600.00	20,566.00
08/31/15	12451	V	6973	G.Adams	464.04	464.04
08/31/15	12452	V	6983	A T & T	46.90	46.90
					Total of Checks	<u>39,930.04</u>

Total Debits 39,930.04

Total Credits 0.00

Number of Transactions 35

Town of Palos General Assistance Fund

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

**Financial Statements
As of:**

August 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
August 31, 2015
STATEMENT OF ACTIVITIES**

ASSETS

Petty Cash	\$	300.00
Cash - First Midwest Bank		54,345.57
Cash Archer MMA 400318876		17,196.11
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)
		<u>189,179.85</u>
	\$	<u>189,179.85</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accrued Payroll Taxes		-37.38
Accrued I.M.R.F.		126.43
Deferred Tax Revenue		19,853.50
		<u>19,942.55</u>
Total Liabilities		
		<u>19,942.55</u>
Fund Balance		
Beginning		159,123.58
Current Increase (Decrease) in Fund Balance		10,113.72
		<u>169,237.30</u>
	\$	<u>189,179.85</u>

**Town of Palos
General Assistance Fund**

**Statement of Revenues and Expenditures
For the One Month and the Five Months Ended
August 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	\$ 25,574.93	\$ 18,408.26	\$ 86,000.00	\$ 46,911.98	\$ (39,088.02)
Interest Income	12.50	5.25	(7.25)	150.00	79.36	(70.64)
Total Revenue	<u>7,179.17</u>	<u>25,580.18</u>	<u>18,401.01</u>	<u>86,150.00</u>	<u>46,991.34</u>	<u>(39,158.66)</u>
EXPENDITURES						
Home Relief						
Food	916.67	600.00	(316.67)	11,000.00	3,040.00	(7,960.00)
Shelter	3,666.67	2,685.00	(981.67)	44,000.00	13,604.00	(30,396.00)
Fuel	275.00	150.00	(125.00)	3,300.00	760.00	(2,540.00)
Utilities	275.00	150.00	(125.00)	3,300.00	760.00	(2,540.00)
Personal Incidentals	229.17	165.00	(64.17)	2,750.00	836.00	(1,914.00)
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>19,000.00</u>	<u>(48,850.00)</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 Five Months Ended
August 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	1,074.70	(1,835.30)
Salary-Office Assistant	3,166.67	2,809.61	(357.06)	38,000.00	14,048.05	(23,951.95)
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>15,122.75</u>	<u>(45,787.25)</u>
I.M.R.F. Expense	<u>666.67</u>	<u>524.84</u>	<u>(141.83)</u>	<u>8,000.00</u>	<u>2,624.20</u>	<u>(5,375.80)</u>
Contingencies	<u>833.33</u>	<u>27.01</u>	<u>(806.32)</u>	<u>10,000.00</u>	<u>130.67</u>	<u>(9,869.33)</u>
Total Expenditures	<u>13,896.70</u>	<u>7,326.40</u>	<u>(6,570.30)</u>	<u>166,760.00</u>	<u>36,877.62</u>	<u>(129,882.38)</u>
Excess (Deficiency) of						
Revenues Over Expenditures	<u>\$ (6,717.53)</u>	<u>\$ 18,253.78</u>	<u>\$ 24,971.31</u>	<u>\$ (80,610.00)</u>	<u>\$ 10,113.72</u>	<u>\$ 90,723.72</u>

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

Date	Reference	T	Account	Account Description	Description	Debit	Credit	Reference Total
08/01/15	100	V	2052	Accrued F.I.C.A.	Internal Revenue Service	698.88		698.88
08/01/15	101	V	2082	Accrued I.M.R.F.	IMRF	126.43		
08/01/15	101	V	7902	I.M.R.F. Expense	IMRF	524.84		651.27
08/01/15	102	V	2072	Accrued S.W.T.	Ill Dept. of Rev.	100.62		100.62
08/31/15	14981	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14981	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14981	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14981	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14981	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14982	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14982	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14982	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14982	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14982	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14983	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14983	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14983	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14983	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14983	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14984	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14984	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14984	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14984	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14984	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14985	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14985	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14985	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14985	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14985	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14986	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14986	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14986	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14986	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
08/31/15	14986	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14987	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14987	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14987	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14987	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14987	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14988	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14988	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14988	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14988	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14988	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14989	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14989	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14989	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14989	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14989	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14990	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14990	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14990	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14990	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14990	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14991	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14991	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14991	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14991	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14991	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14992	V	4502	Food	Assistance Recipients	40.00		
08/31/15	14992	V	4512	Shelter	Assistance Recipients	179.00		
08/31/15	14992	V	4522	Fuel	Assistance Recipients	10.00		
08/31/15	14992	V	4532	Utilities	Assistance Recipients	10.00		
08/31/15	14992	V	4552	Personal Incidentals	Assistance Recipients	11.00		250.00
08/31/15	14993	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		
08/31/15	14993	V	4512	Shelter	Recipients Assistance	179.00		
08/31/15	14993	V	4522	Fuel	Recipients Assistance	10.00		
08/31/15	14993	V	4532	Utilities	Recipients Assistance	10.00		
08/31/15	14993	V	4552	Personal Incidentals	Recipients Assistance	11.00		250.00
08/31/15	14994	V	4502	Food	Recipients Assistance	40.00		
08/31/15	14994	V	4512	Shelter	Recipients Assistance	179.00		
08/31/15	14994	V	4522	Fuel	Recipients Assistance	10.00		
08/31/15	14994	V	4532	Utilities	Recipients Assistance	10.00		
08/31/15	14994	V	4552	Personal Incidentals	Recipients Assistance	11.00		250.00
08/31/15	14995	V	4502	Food	Recipients Assistance	40.00		
08/31/15	14995	V	4512	Shelter	Recipients Assistance	179.00		
08/31/15	14995	V	4522	Fuel	Recipients Assistance	10.00		
08/31/15	14995	V	4532	Utilities	Recipients Assistance	10.00		
08/31/15	14995	V	4552	Personal Incidentals	Recipients Assistance	11.00		250.00
08/31/15	14996	V	2092	Insurance Withheld	NCPERS	16.00		16.00
08/01/15	14997		Payroll		CATRAMBON			
					E, MEGAN G	2,082.62		2,082.62
08/01/15	14999	V	8102	Contingencies	II Dept of Empl Sec	27.01		27.01
							Total of Checks	<u><u>7,326.40</u></u>

Total Debits 7,326.40 Total Credits 0.00

Number of Transactions 82