



## Village of Campton Hills Treasurer's Report

To: Village President and Board of Trustees

From: Taunya Fischer, Village Treasurer

Subject: Monthly Treasurer's Report

Date: February 16, 2017; for January 31, 2017

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The following reports are enclosed for the Treasurer's Report for January 2017: The **Budget vs. Actual Summary** (year-to-date), the **Budget vs. Actual Detail** (year-to-date), the **Balance Sheet** as of January 31, 2017, the **Bank Balances** as of January 31, 2017, and the **State Tax Revenue** reports as of February 16, 2017. Also included is the audit recommendations and where we currently stand with them.

**Budget vs. Actual Summary:** as of Feb. 15<sup>th</sup> our income was at 2.70 million and our expenses were at 2.32 million. At this juncture we should be about 88% of the budget; but as you can see income is at 83% and expenses are at 76%. While we are lower than the budget in both income and expenses, it is positive that our income is exceeding revenues at this point.

I have changed the format to hopefully show each fund a little better. With exception of funds 51-SSA #1 and 53-SSA #3, which are income only, all other funds show the total income and total expenses for the fiscal year-to-date. I have also added where we were last month and our monthly change.

The vouchers that are currently owed to the Village from the State of IL are listed at the bottom of the page. This shows that the only vouchers outstanding at this time are two in the income tax category, which is not atypical.

**Budget vs. Actual Detail:** In the *Notes* column: if the wording is in black, the notes are the same as the prior month; if the wording is in red, the notes have changed or I thought I would bring your attention to it. There are two pages with items that I would like to point out:

Page 1. 4271-AT&T Uverse – we have received four payments and I believe we are not scheduled to receive any more this fiscal year, which means we are short of our budgeted amount. 4276-Comcast – We have received three payments and we are scheduled to receive a fourth, so we should come in over budget on that.

Page 4. 11.5310-Accounting/Audit Service – The audit fees are complete, but there are other smaller fees that we will likely have; I do not anticipate going over budget on this. 11.5330-General Legal Service – We are currently at 98.89% and based on our trend, we will likely go over budget on this line.



**Balance Sheet:** Compared to last year at this time we are \$558,193.59 ahead.

**Bank Balances:** Are listed and everything is in balance.

**State Tax Revenue:** The reports are included and as indicated above, the only revenue source that is behind from the state is the income tax.

I have also included a copy of page 3 from the Lauterbach & Amen Management Letter (***Current Recommendations***), which shows three items they felt warranted attention. An email regarding this was sent out to all of you in November, but I thought I would share it here as well.

1. **Investment Policy:** During the audit they found that we do not currently have an adopted investment policy and recommended that we create one. Staff and the finance committee are currently working on this.
2. **Fund with a deficit fund balance:** The Special Service Area referenced in the Management Letter is being repaid through special service area property taxes. This deficit should be fully repaid by the fiscal year end of April 30, 2019.
3. **Fund over budget:** The police pension fund had excess expenditures of \$4,806. This was because of a transfer out to another retirement agency due to the job change of an officer. We do not anticipate this particular situation happening again.

Please let me know if you have any specific questions. Thank you, Taunya

# Village of Campton Hills Budget vs. Actual Summary

As of February 16, 2017

	Actuals As of 02/15/17	FYE 2017 Budget	Over/(Under) Budget	% of Budget	Last Month 01/13/17	Monthly Change
Total 01-Inc · GENERAL FUND INCOME	1,613,623.63	1,996,606.00	(382,982.37)	80.82%	1,398,247.74	215,375.89
Total 01-Exp · GENERAL FUND EXPENSE	1,396,115.75	1,912,236.00	(516,120.25)	73.01%	1,242,806.22	153,309.53
<b>General Fund (Inc - Exp)</b>	<b>217,507.88</b>	<b>84,370.00</b>	<b>133,137.88</b>		<b>155,441.52</b>	<b>62,066.36</b>
Total 13-Inc · MFT INCOME	257,425.18	292,536.00	(35,110.82)	88.0%	232,323.64	25,101.54
Total 13-Exp · MFT EXPENSE	230,429.79	368,000.00	(137,570.21)	62.62%	214,633.74	15,796.05
<b>MFT Fund (Inc - Exp)</b>	<b>26,995.39</b>	<b>(75,464.00)</b>	<b>102,459.39</b>		<b>17,689.90</b>	<b>9,305.49</b>
Total 14-Inc · ROAD & BRIDGE FUND INCOME	628,772.46	655,451.00	(26,678.54)	95.93%	628,772.46	-
Total 14-Exp · ROAD AND BRIDGE FUND EXPENSE	610,864.60	637,837.00	(26,972.40)	95.77%	610,864.60	-
<b>Road &amp; Bridge Fund (Inc - Exp)</b>	<b>17,907.86</b>	<b>17,614.00</b>	<b>293.86</b>		<b>17,907.86</b>	<b>-</b>
Total 20-Inc · BUILDING RESERVE FUND INCOME	-	35,000.00	(35,000.00)	0.0%	-	-
Total 20-Exp · CAPITAL PROJECTS EXPENDITURES	82,592.94	142,500.00	(59,907.06)	57.96%	82,592.94	-
<b>Capital Projects (Inc - Exp)</b>	<b>(82,592.94)</b>	<b>(107,500.00)</b>	<b>24,907.06</b>		<b>(82,592.94)</b>	<b>-</b>
Total 51-Inc · SSA #1 INCOME	9,217.00	9,217.00	-	100.0%	9,217.00	-
Total 53-Inc · SSA #3 INCOME	1,112.80	1,113.00	(0.20)	99.98%	1,112.80	-
<b>SSA (Inc only)</b>	<b>10,329.80</b>	<b>10,330.00</b>	<b>(0.20)</b>		<b>10,329.80</b>	<b>-</b>
Total 65-Inc · POLICE PENSION INCOME	196,654.67	278,753.00	(82,098.33)	70.55%	161,923.17	34,731.50
Total 65-Exp · POLICE PENSION EXPENSE	6,497.37	7,500.00	(1,002.63)	86.63%	6,497.37	-
<b>Police Pension (Inc - Exp)</b>	<b>190,157.30</b>	<b>271,253.00</b>	<b>(81,095.70)</b>		<b>155,425.80</b>	<b>34,731.50</b>
TOTAL INCOME	2,706,805.74	3,268,676.00	(561,870.26)	82.81%	2,431,596.81	275,208.93
TOTAL EXPENSES	2,326,500.45	3,068,073.00	(741,572.55)	75.83%	2,157,394.87	169,105.58
<b>TOTAL INCOME - EXPENSES</b>	<b>380,305.29</b>	<b>200,603.00</b>	<b>179,702.29</b>		<b>274,201.94</b>	<b>106,103.35</b>
<b>ADDITIONAL NOTES</b>						
<b>Due to Village from State of Illinois</b>						
<b>4110 · Income Tax</b>						
01-12-17 Voucher	95,712.52					
02-11-17 voucher	110,697.64					
<b>4120 · Local Use Tax</b>						
02-11-17 voucher	22,694.16					
<b>Total due from State of Illinois</b>	<b>229,104.32</b>					

Village of Campton Hills  
Budget vs. Actual Detail

As of Feb 16, 2017

s/b 83-88%

Ordinary Income/Expense	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
<b>Income</b>					
<b>01-Inc · GENERAL FUND INCOME</b>					
01-4100 · Intergov't Revenues					
4110 · Income Tax	853,403.16	1,078,594.00	(225,190.84)	79.12%	
4120 · Local Use Tax	216,320.90	248,500.00	(32,179.10)	87.05%	
4130 · Sales Tax	179,032.67	220,000.00	(40,967.33)	81.38%	
4180 · Grants					
4180.2 · Small Police Equip Grant	-	1,500.00	(1,500.00)	0.0%	
4180.9 · Community Events Contributions	1,500.00				
Total 4180 · Grants	1,500.00	1,500.00	-	100.0%	
Total 01-4100 · Intergov't Revenues	1,250,256.73	1,548,594.00	(298,337.27)	80.74%	
01-4200 · Admin Permits & Fees					
4250 · Liquor License	2,600.00	18,150.00	(15,550.00)	14.33%	Most due in March
4251 · Liquor License Late Fees/Fines	-	75.00	(75.00)	0.0%	
4270 · Franchise Fees					
4271 · At & T Uverse	49,397.75	52,000.00	(2,602.25)	95.0%	4 pymts; may be done for year
4272 · Electric Aggregation admin fee	25,000.00	20,000.00	5,000.00	125.0%	Received more than budgeted
4275 · Wide Open West Fee	-	2,122.00	(2,122.00)	0.0%	
4276 · Comcast Franchise Fee	108,796.95	132,000.00	(23,203.05)	82.42%	3 pymts; s/receive one more
Total 4270 · Franchise Fees	183,194.70	206,122.00	(22,927.30)	88.88%	
4282 · Solicitation Fees	150.00	100.00	50.00	150.0%	
Total 01-4200 · Admin Permits & Fees	185,944.70	224,447.00	(38,502.30)	82.85%	
01-4300 · Fines/ Forfeitures					
4310 · Court Fines	15,337.61	25,000.00	(9,662.39)	61.35%	
4311 · Local Prosecutor Fees	4,052.50	6,000.00	(1,947.50)	67.54%	
4312 · DSP Agency	423.08	500.00	(76.92)	84.62%	
4314 · DUI Prevention Fund	613.40	1,300.00	(686.60)	47.19%	
4318 · E-Citations	960.00	1,700.00	(740.00)	56.47%	
4320 · Fines - Vehicle Fund	2,453.57	5,000.00	(2,546.43)	49.07%	
4330 · Police Fines	6,615.00	4,000.00	2,615.00	165.38%	
4332 · DUI Restitution	2,050.00	4,000.00	(1,950.00)	51.25%	
4340 · Towing Fees	1,925.00	1,400.00	525.00	137.5%	
4360 · Liquor Fines & Violations	75.00				

	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
4380 · Code Violation	3,000.00	500.00	2,500.00	600.0%	
4381 · Alarm	675.00	600.00	75.00	112.5%	
<b>Total 01-4300 · Fines/ Forfeitures</b>	<b>38,180.16</b>	<b>50,000.00</b>	<b>(11,819.84)</b>	<b>76.36%</b>	
<b>01-4400 · Building and Zoning Permits/Fee</b>					
4410 · Building Permits	100,679.50	133,250.00	(32,570.50)	75.56%	
4480 · Zoning Development/Variance Fee	2,300.00	2,800.00	(500.00)	82.14%	
4481 · Vacant Property Registration	300.00	250.00	50.00	120.0%	
4483 · Driveway Access Permit Fee	900.00	250.00	650.00	360.0%	
4485 · B & Z Fines	-	70.00	(70.00)	0.0%	
4487 · Temporary Access fees	150.00	100.00	50.00	150.0%	
<b>Total 01-4400 · Building and Zoning Permits/Fee</b>	<b>104,329.50</b>	<b>136,720.00</b>	<b>(32,390.50)</b>	<b>76.31%</b>	
<b>01-4900 · Other Income</b>					
4910 · Interest	8,468.79	2,800.00	5,668.79	302.46%	Receiving more than budgeted
4940 · Reimbursed Expenses - Income					
4951 · Reimbursement-Police Services	1,200.00	3,000.00	(1,800.00)	40.0%	
<b>Total 4940 · Reimbursed Expenses - Income</b>	<b>1,200.00</b>	<b>3,000.00</b>	<b>(1,800.00)</b>	<b>40.0%</b>	
4941 · FOIA	34.35				
4942 · Accident Reports	600.00	450.00	150.00	133.33%	Receiving more than budgeted
4980 · Tenant Rental Income	24,609.40	29,095.00	(4,485.60)	84.58%	
4990 · Misc Income					
4992 · Sale of Fixed Assets	-	1,500.00	(1,500.00)	0.0%	
<b>Total 4990 · Misc Income</b>	<b>-</b>	<b>1,500.00</b>	<b>(1,500.00)</b>	<b>0.0%</b>	
<b>Total 01-4900 · Other Income</b>	<b>34,912.54</b>	<b>36,845.00</b>	<b>(1,932.46)</b>	<b>94.76%</b>	
<b>Total 01-Inc · GENERAL FUND INCOME</b>	<b>1,613,623.63</b>	<b>1,996,606.00</b>	<b>(382,982.37)</b>	<b>80.82%</b>	
<b>13-Inc · MFT INCOME</b>					
<b>13-4100 · MFT Intergov't Revenues</b>					
13.4170 · MFT Allotments	238,754.18	273,878.00	(35,123.82)	87.18%	
13.4180 · High Growth MFT	18,671.00	18,658.00	13.00	100.07%	Done for year
<b>Total 13-4100 · MFT Intergov't Revenues</b>	<b>257,425.18</b>	<b>292,536.00</b>	<b>(35,110.82)</b>	<b>88.0%</b>	
<b>Total 13-Inc · MFT INCOME</b>	<b>257,425.18</b>	<b>292,536.00</b>	<b>(35,110.82)</b>	<b>88.0%</b>	
<b>14-INC · ROAD &amp; BRIDGE FUND INCOME</b>					
14.4151 · R&B Taxes - Campton Twp	464,739.83	468,750.00	(4,010.17)	99.14%	Done for year
14.4152 · R&B Taxes - Plato Twp	17,891.65	17,600.00	291.65	101.66%	Done for year
14.4153 · R&B Taxes - Elgin Twp	11.94	12.00	(0.06)	99.5%	Done for year
14.4154 · R&B Taxes - St. Charles Twp	2.57	2.00	0.57	128.5%	Done for year
<b>Total 14-Inc · ROAD &amp; BRIDGE FUND INCOME</b>	<b>493,636.99</b>	<b>498,952.00</b>	<b>(5,315.01)</b>	<b>99.0%</b>	
<b>14.4155 · Reimbursement from CTHD</b>	<b>146,124.77</b>	<b>169,087.00</b>	<b>(22,962.23)</b>	<b>86.42%</b>	Matches 14.5710; done for year
<b>14.4156 · Reimbursement from Fed</b>	<b>(0.01)</b>				

	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
14.4910 · R&B-Interest Income	1.71				
Total 14-INC · ROAD & BRIDGE FUND INCOME	628,772.46	655,451.00	(26,678.54)	95.93%	
20-INC · BUILDING RESERVE FUND INCOME	-	35,000.00	(35,000.00)	0.0%	
20-4001 · Storm Water Grant Income	-	35,000.00	(35,000.00)	0.0%	
Total 20-INC · BUILDING RESERVE FUND INCOME	9,217.00	9,217.00	-	100.0%	Done for year
51-INC · SSA #1 INCOME	9,217.00	9,217.00	-	100.0%	
51.4920 · SSA #1 Levy	9,217.00	9,217.00	-	100.0%	Done for year
Total 51-INC · SSA #1 INCOME	1,112.80	1,113.00	(0.20)	99.98%	
53-INC · SSA #3 INCOME	1,112.80	1,113.00	(0.20)	99.98%	
53-4920 · SSA #3 Homeowners Assessment	30,359.48	42,000.00	(11,640.52)	72.28%	
Total 53-INC · SSA #3 INCOME	166,992.84	206,753.00	(39,760.16)	80.77%	
65-INC · POLICE PENSION INCOME	25,758.14	25,000.00	758.14	103.03%	Receiving more than budgeted
65.4411 · Employee Contribution	(26,455.79)	5,000.00	(31,455.79)	-529.12%	Slight rebound in value
65.4412 · Employer Contribution	196,654.67	278,753.00	(82,098.33)	70.55%	
65.4910 · Interest Income	2,706,805.74	3,268,676.00	(561,870.26)	82.81%	
65.4920 · Unrealized gain/loss on invests	2,706,805.74	3,268,676.00	(561,870.26)	82.81%	
Total 65-INC · POLICE PENSION INCOME					
Total Income					
Gross Profit					
Expense					
01-Exp · GENERAL FUND EXPENSE					
12 · Grant Expenditures					
12.9220 · Small Police Equipment	493.00	1,500.00	(1,007.00)	32.87%	
Total 12 · Grant Expenditures	493.00	1,500.00	(1,007.00)	32.87%	
11 · Administration					
11.4000 · Personnel					
11.4200 · Salaries-Employees					
11.4210 · Salaries-Regular	104,746.05	209,000.00	(104,253.95)	50.12%	Will be under & 11.5395 will be over budget
Total 11.4200 · Salaries-Employees	104,746.05	209,000.00	(104,253.95)	50.12%	
11.4300 · Officials Allowance	27,862.56	36,700.00	(8,837.44)	75.92%	
11.4500 · Insurance-Benefits					
11.4510 · Health Insurance	3,962.44	8,682.00	(4,719.56)	45.64%	Contracts vs employees
11.4520 · Life Insurance	433.69	1,135.00	(701.31)	38.21%	Contracts vs employees
11.4530 · Unemployment Ins	757.57	1,330.00	(572.43)	56.96%	Contracts vs employees
Total 11.4500 · Insurance-Benefits	5,153.70	11,147.00	(5,993.30)	46.23%	
11.4600 · Pension Benefits					
11.4610 · Social Security	8,257.64	15,122.00	(6,864.36)	54.61%	Contracts vs employees

	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
11.4620 · Medicare	1,931.31	3,537.00	(1,605.69)	54.6%	Contracts vs employees
11.4640 · IMRF Contribution	9,430.54	20,000.00	(10,569.46)	47.15%	Contracts vs employees
<b>Total 11.4600 · Pension Benefits</b>	<b>19,619.49</b>	<b>38,659.00</b>	<b>(19,039.51)</b>	<b>50.75%</b>	
<b>Total 11.4000 · Personnel</b>	<b>157,381.80</b>	<b>295,506.00</b>	<b>(138,124.20)</b>	<b>53.26%</b>	
11.5000 · Contractual Services					
11.5100 · Maintenance Services					
11.5110 · Building/Equip Maintenance	6,237.37	6,000.00	237.37	103.96%	Due to Deluxe HVAC/R invoice
11.5130 · Fox Mill Square Assoc	-	15,000.00	(15,000.00)	0.0%	
11.5140 · Landscaping Services	1,100.00	1,600.00	(500.00)	68.75%	
11.5150 · Real Estate Taxes	3,611.80	4,000.00	(388.20)	90.3%	Done for year
<b>Total 11.5100 · Maintenance Services</b>	<b>10,949.17</b>	<b>26,600.00</b>	<b>(15,650.83)</b>	<b>41.16%</b>	
11.5300 · Professional Services					
11.5310 · Accounting/Audit Service	18,598.47	20,000.00	(1,401.53)	92.99%	Audit done; other fees possible
11.5325 · Ride-In Kane Transit Services	-	1,000.00	(1,000.00)	0.0%	
11.5330 · General Legal Service	54,387.18	55,000.00	(612.82)	98.89%	Likely to go over budget
11.5340 · Litigation Svcs	12,419.43	20,000.00	(7,580.57)	62.1%	
11.5360 · Janitorial Service	2,450.00	3,500.00	(1,050.00)	70.0%	
11.5370 · Information Technology	4,966.83	3,500.00	1,466.83	141.91%	IT more than anticipated
11.5385 · Animal Control	-	600.00	(600.00)	0.0%	
11.5395 · Other Professional Service	57,814.41	5,000.00	52,814.41	1,156.29%	Will be over & 11.4210 will be under budget
<b>Total 11.5300 · Professional Services</b>	<b>150,636.32</b>	<b>108,600.00</b>	<b>42,036.32</b>	<b>138.71%</b>	
11.5500 · Communications					
11.5510 · Postage	1,676.99	2,000.00	(323.01)	83.85%	
11.5520 · Telephone	4,008.81	5,600.00	(1,591.19)	71.59%	
11.5540 · Printing & Publishing	2,066.89	3,100.00	(1,033.11)	66.67%	
<b>Total 11.5500 · Communications</b>	<b>7,752.69</b>	<b>10,700.00</b>	<b>(2,947.31)</b>	<b>72.46%</b>	
11.5600 · Professional Development					
11.5610 · Dues and Subscriptions	3,222.25	8,000.00	(4,777.75)	40.28%	
11.5620 · Travel/Lodging/Meals	415.32	1,800.00	(1,384.68)	23.07%	
11.5630 · Training & Registration	595.11	800.00	(204.89)	74.39%	
<b>Total 11.5600 · Professional Development</b>	<b>4,232.68</b>	<b>10,600.00</b>	<b>(6,367.32)</b>	<b>39.93%</b>	
11.5700 · Service Charges					
11.5710 · Utilities	5,697.78	6,850.00	(1,152.22)	83.18%	\$10 monthly access fees not included in budget
11.5790 · Bank Charges	943.04	900.00	43.04	104.78%	
<b>Total 11.5700 · Service Charges</b>	<b>6,640.82</b>	<b>7,750.00</b>	<b>(1,109.18)</b>	<b>85.69%</b>	
11.5900 · Other Contractual Services					
11.5930 · Risk Management Contribution	22,053.70	22,136.00	(82.30)	99.63%	Bulk due in Dec / Jan

	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
11.5940 · Copier lease/maintenance					
Total 11.5900 · Other Contractual Services	2,697.16	3,570.00	(872.84)	75.55%	
Total 11.5000 · Contractual Services	24,750.86	25,706.00	(955.14)	96.28%	
11.6000 · Commodities	204,962.54	189,956.00	15,006.54	107.9%	
11.6100 · Maintenance Supplies					
11.6110 · Maint. Supplies-Building	1,646.09	1,500.00	146.09	109.74%	Due to DeLuxe HVAC/R invoice
11.6120 · Maint. Supplies-Equipment	1,570.00	1,500.00	70.00	104.67%	Due to DeLuxe HVAC/R invoice
Total 11.6100 · Maintenance Supplies	3,216.09	3,000.00	216.09	107.2%	
11.6500 · General Supplies					
11.6510 · Office Supplies	2,113.22	4,000.00	(1,886.78)	52.83%	
11.6550 · Meeting Supplies	426.49	500.00	(73.51)	85.3%	
Total 11.6500 · General Supplies	2,539.71	4,500.00	(1,960.29)	56.44%	
Total 11.6000 · Commodities	5,755.80	7,500.00	(1,744.20)	76.74%	
11.7000 · Debt Service					
11.7200 · Interest	16,380.00	16,380.00	-	100.0%	Done for year
11.7300 · Principal Payments	72,000.00	72,000.00	-	100.0%	Done for year
Total 11.7000 · Debt Service	88,380.00	88,380.00	-	100.0%	
11.8000 · Capital Outlay					
11.8300 · Office Equipment	150.00	1,500.00	(1,350.00)	10.0%	
Total 11.8000 · Capital Outlay	150.00	1,500.00	(1,350.00)	10.0%	
11.9000 · Other Expenditures					
11.9020 · Economic Devel Co	898.19	1,000.00	(101.81)	89.82%	
11.9030 · Citizen's Emergency Mgmt	-	5,000.00	(5,000.00)	0.0%	
11.9040 · Otter Creek Watershed	500.00	500.00	-	100.0%	Done for year
11.9290 · Miscellaneous / Contingency	5,000.00	100,000.00	(95,000.00)	5.0%	Only spent when authorized
11.9370 · Community Relations	1,729.19	3,000.00	(1,270.81)	57.64%	
11.9380 · National Night Out	300.15	550.00	(249.85)	54.57%	
Total 11.9000 · Other Expenditures	8,427.53	110,050.00	(101,622.47)	7.66%	
Total 11 · Administration	465,057.67	692,892.00	(227,834.33)	67.12%	
21 · Police Protection					
21.4000 · Personnel					
21.4200 · Salaries-Employees					
21.4210 · Salaries-Regular	299,052.23	412,000.00	(112,947.77)	72.59%	
21.4215 · Workers Comp Offset to Salaries	(7,563.50)				
21.4220 · Salaries-Part Time Employees	159,136.52	183,000.00	(23,863.48)	86.96%	
21.4230 · Salaries-Overtime	3,109.03	7,000.00	(3,890.97)	44.42%	
21.4240 · ILEAS and other jobs	-	3,000.00	(3,000.00)	0.0%	
Total 21.4200 · Salaries-Employees	453,734.28	605,000.00	(151,265.72)	75.0%	



	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
<b>21.4500 · Insurance-Benefits</b>					
21.4510 · Health Insurance	26,570.58	42,561.00	(15,990.42)	62.43%	
21.4520 · Life Insurance	2,045.74	3,000.00	(954.26)	68.19%	
21.4530 · Unemployment Insurance	3,340.09	4,300.00	(959.91)	77.68%	
<b>Total 21.4500 · Insurance-Benefits</b>	<b>31,956.41</b>	<b>49,861.00</b>	<b>(17,904.59)</b>	<b>64.09%</b>	
<b>21.4600 · Pension Benefits</b>					
21.4610 · Social Security Contribution	9,928.50	11,400.00	(1,471.50)	87.09%	
21.4620 · Medicare Contribution	6,775.75	8,819.00	(2,043.25)	76.83%	
21.4630 · Retirement Contribution	166,992.84	206,753.00	(39,760.16)	80.77%	
<b>Total 21.4600 · Pension Benefits</b>	<b>183,697.09</b>	<b>226,972.00</b>	<b>(43,274.91)</b>	<b>80.93%</b>	
<b>21.4700 · Other Benefits</b>					
21.4710 · Uniforms Allowance	3,697.11	5,800.00	(2,102.89)	63.74%	
<b>Total 21.4700 · Other Benefits</b>	<b>3,697.11</b>	<b>5,800.00</b>	<b>(2,102.89)</b>	<b>63.74%</b>	
<b>Total 21.4000 · Personnel</b>	<b>673,084.89</b>	<b>887,633.00</b>	<b>(214,548.11)</b>	<b>75.83%</b>	
<b>21.5000 · Contractual Services</b>					
<b>21.5100 · Maintenance Services</b>					
21.5110 · Maint Svc-Building	94.50	500.00	(405.50)	18.9%	
21.5120 · Maint Svc-Equipment	625.85	1,100.00	(474.15)	56.9%	
21.5130 · Maint Svc-Vehicle	11,274.64	9,000.00	2,274.64	125.27%	Repairs due to age of vehicles
21.5180 · Maint Svc-Software	2,500.00	2,400.00	100.00	104.17%	Done for year
<b>Total 21.5100 · Maintenance Services</b>	<b>14,494.99</b>	<b>13,000.00</b>	<b>1,494.99</b>	<b>111.5%</b>	
<b>21.5300 · Professional Services</b>					
21.5330 · Legal Services	6,962.50	10,000.00	(3,037.50)	69.63%	
21.5360 · Janitorial Services	1,050.00	1,500.00	(450.00)	70.0%	
21.5395 · Other Professional Services	1,937.46	1,500.00	437.46	129.16%	IT help more than anticipated
<b>Total 21.5300 · Professional Services</b>	<b>9,949.96</b>	<b>13,000.00</b>	<b>(3,050.04)</b>	<b>76.54%</b>	
<b>21.5500 · Communications</b>					
21.5510 · Postage	64.80	300.00	(235.20)	21.6%	
21.5520 · Telephone	3,508.34	5,600.00	(2,091.66)	62.65%	
21.5540 · Printing & Publishing	642.55	500.00	142.55	128.51%	Printed addnl PD tickets
21.5560 · Dispatch	59,419.41	59,419.00	0.41	100.0%	Done for year
<b>Total 21.5500 · Communications</b>	<b>63,635.10</b>	<b>65,819.00</b>	<b>(2,183.90)</b>	<b>96.68%</b>	
<b>21.5600 · Professional Development</b>					
21.5610 · Dues and Subscriptions	850.00	1,130.00	(280.00)	75.22%	
21.5620 · Travel/Lodging/Meals	325.92	1,500.00	(1,174.08)	21.73%	
21.5630 · Training & Registration	2,668.00	3,500.00	(832.00)	76.23%	
21.5640 · Community Relations	542.67	750.00	(207.33)	72.36%	
21.5650 · Publications	124.44	300.00	(175.56)	41.48%	

	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
Total 21.5600 · Professional Development	4,511.03	7,180.00	(2,668.97)	62.83%	
21.5700 · Service Charges					
21.5710 · Utilities	2,378.94	1,700.00	678.94	139.94%	More than anticipated
Total 21.5700 · Service Charges	2,378.94	1,700.00	678.94	139.94%	
21.5900 · Other Contractual Services					
21.5930 · Risk Management Contribution	43,318.10	51,425.00	(8,106.90)	84.24%	Bulk due Dec / Jan
21.5940 · Copier lease/maintenance	1,155.92	1,530.00	(374.08)	75.55%	
21.5990 · Other Contractual-	355.35	400.00	(44.65)	88.84%	Done for year
Total 21.5900 · Other Contractual Services	44,829.37	53,355.00	(8,525.63)	84.02%	
Total 21.5000 · Contractual Services	139,799.39	154,054.00	(14,254.61)	90.75%	
21.6000 · Commodities					
21.6100 · Maintenance Supplies					
21.6120 · Maint Supplies-Equipment	-	100.00	(100.00)	0.0%	
21.6130 · Maint Supplies-Vehicle	-	250.00	(250.00)	0.0%	
Total 21.6100 · Maintenance Supplies	-	350.00	(350.00)	0.0%	
21.6500 · General Supplies					
21.6510 · Office Supplies	934.88	1,500.00	(565.12)	62.33%	
21.6520 · Operating Supplies	1,804.24	2,000.00	(195.76)	90.21%	
21.6550 · Auto Fuel	11,723.21	24,750.00	(13,026.79)	47.37%	
Total 21.6500 · General Supplies	14,462.33	28,250.00	(13,787.67)	51.19%	
Total 21.6000 · Commodities	14,462.33	28,600.00	(14,137.67)	50.57%	
21.8000 · Capital Outlay					
21.8300 · Equipment	995.36	5,000.00	(4,004.64)	19.91%	
21.8500 · Computers	1,500.00	1,500.00	-	100.0%	Done for year
Total 21.8000 · Capital Outlay	2,495.36	6,500.00	(4,004.64)	38.39%	
Total 21 · Police Protection	829,841.97	1,076,787.00	(246,945.03)	77.07%	
22 · Fire and Police Commission					
22.5395 · Other Prof Svcs	-	500.00	(500.00)	0.0%	
Total 22 · Fire and Police Commission	-	500.00	(500.00)	0.0%	
44 · Building & Zoning					
44.4000 · Personnel					
44.4200 · Salaries-Employees					
44.4210 · Salaries-Regular	48,003.11	71,000.00	(22,996.89)	67.61%	
Total 44.4200 · Salaries-Employees	48,003.11	71,000.00	(22,996.89)	67.61%	
44.4500 · Insurance					
44.4520 · B & Z Life Insurance	127.74	200.00	(72.26)	63.87%	
44.4530 · Unemployment Insurance	276.62	330.00	(53.38)	83.82%	
Total 44.4500 · Insurance	404.36	530.00	(125.64)	76.29%	

	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
<b>44.4600 · Pension Benefits</b>					
44.4610 · Social Security	2,976.17	4,402.00	(1,425.83)	67.61%	
44.4620 · Medicare	696.05	1,030.00	(333.95)	67.58%	
44.4640 · IMRF Contribution	4,174.20	6,745.00	(2,570.80)	61.89%	
<b>Total 44.4600 · Pension Benefits</b>	<b>7,846.42</b>	<b>12,177.00</b>	<b>(4,330.58)</b>	<b>64.44%</b>	
<b>Total 44.4000 · Personnel</b>	<b>56,253.89</b>	<b>83,707.00</b>	<b>(27,453.11)</b>	<b>67.2%</b>	
<b>44.5000 · Contractual Services</b>					
<b>44.5100 · Maintenance Services</b>					
44.5130 · Vehicle Maintenance	236.78	1,700.00	(1,463.22)	13.93%	
44.5180 · Mntc Svc-Property/Lots	-	1,500.00	(1,500.00)	0.0%	
<b>Total 44.5100 · Maintenance Services</b>	<b>236.78</b>	<b>3,200.00</b>	<b>(2,963.22)</b>	<b>7.4%</b>	
<b>44.5300 · Professional Services</b>					
44.5320 · Engineering Services	3,461.75	7,500.00	(4,038.25)	46.16%	
44.5330 · Legal Services	2,750.00	2,000.00	750.00	137.5%	Fees larger than anticipated
44.5350 · Inspection Services	37,713.96	42,000.00	(4,286.04)	89.8%	
44.5395 · Other Professional Services	47.00	500.00	(453.00)	9.4%	
<b>Total 44.5300 · Professional Services</b>	<b>43,972.71</b>	<b>52,000.00</b>	<b>(8,027.29)</b>	<b>84.56%</b>	
<b>44.5500 · Communications</b>					
44.5510 · Postage/Shipping	6.47	100.00	(93.53)	6.47%	
44.5520 · B & Z Phone	119.32	200.00	(80.68)	59.66%	
44.5540 · Printing & Publishing	-	150.00	(150.00)	0.0%	
<b>Total 44.5500 · Communications</b>	<b>125.79</b>	<b>450.00</b>	<b>(324.21)</b>	<b>27.95%</b>	
<b>44.5600 · Professional Development</b>					
44.5610 · B & Z Training	-	250.00	(250.00)	0.0%	
44.5620 · B & Z Travel	-	250.00	(250.00)	0.0%	
<b>Total 44.5600 · Professional Development</b>	<b>-</b>	<b>500.00</b>	<b>(500.00)</b>	<b>0.0%</b>	
<b>Total 44.5000 · Contractual Services</b>	<b>44,335.28</b>	<b>56,150.00</b>	<b>(11,814.72)</b>	<b>78.96%</b>	
<b>44.6000 · Commodities</b>					
44.6510 · Office Supplies	-	200.00	(200.00)	0.0%	
44.6550 · Auto Fuel	133.94	500.00	(366.06)	26.79%	
<b>Total 44.6000 · Commodities</b>	<b>133.94</b>	<b>700.00</b>	<b>(566.06)</b>	<b>19.13%</b>	
<b>Total 44 · Building &amp; Zoning</b>	<b>100,723.11</b>	<b>140,557.00</b>	<b>(39,833.89)</b>	<b>71.66%</b>	
<b>Total 01-Exp · GENERAL FUND EXPENSE</b>	<b>1,396,115.75</b>	<b>1,912,236.00</b>	<b>(516,120.25)</b>	<b>73.01%</b>	
<b>13-Exp · MFT EXPENSE</b>					
<b>13.5000 · Contractual</b>					
<b>13.5300 · Professional Services</b>					
13.5320 · Engineering Services	-	16,000.00	(16,000.00)	0.0%	
<b>Total 13.5300 · Professional Services</b>	<b>-</b>	<b>16,000.00</b>	<b>(16,000.00)</b>	<b>0.0%</b>	

	As of 2/16/17	Budget	\$ Over Budget	% of Budget	Notes
Total 13.5000 · Contractual	-	16,000.00	(16,000.00)	0.0%	
13.5140 · Mntc Svc-Street	5,370.00	35,000.00	(29,630.00)	15.34%	
13.5150 · Mntc Svc-Culverts	-	6,000.00	(6,000.00)	0.0%	
13.5160 · Mntc Svc-Snow Removal	25,681.10	50,000.00	(24,318.90)	51.36%	
13.5180 · Mntc Svc-Trees, Trimming, etc.	12,901.75	20,000.00	(7,098.25)	64.51%	
13.5190 · Mntc Svc-Misc	-	1,000.00	(1,000.00)	0.0%	
13.5810 · Intergov't/Twp	56,476.94	110,000.00	(53,523.06)	51.34%	
13.9350 · Bridle Creek Resurfacing	130,000.00	130,000.00	-	100.0%	Done for year
Total 13-Exp · MFT EXPENSE	230,429.79	368,000.00	(137,570.21)	62.62%	
14-Exp · ROAD AND BRIDGE FUND EXPENSE					
14.5710 · Old LaFox Road	146,124.77	169,087.00	(22,962.23)	86.42%	Matches 14.4155; done for year
14.5810 · Intergov't/Twp	464,739.83	468,750.00	(4,010.17)	99.14%	Done for year
Total 14-Exp · ROAD AND BRIDGE FUND EXPENSE	610,864.60	637,837.00	(26,972.40)	95.77%	
20-Exp · CAPITAL PROJECTS EXPENDITURES					
20.5001 · IT Infrastructure Project	21,727.30	30,000.00	(8,272.70)	72.42%	
20.5005 · Police Vehicles	31,967.24	34,000.00	(2,032.76)	94.02%	Done for year
20.5006 · Police Vehicle Cameras	15,330.00	16,000.00	(670.00)	95.81%	Done for year
20.5007 · Storm Water Grant Expense	-	35,000.00	(35,000.00)	0.0%	
20.5009 · Storm Water	13,568.40	27,500.00	(13,931.60)	49.34%	
Total 20-Exp · CAPITAL PROJECTS EXPENDITURES	82,592.94	142,500.00	(59,907.06)	57.96%	
65-Exp · POLICE PENSION EXPENSE					
65.5490 · Other Prof Services	6,497.37	7,500.00	(1,002.63)	86.63%	
Total 65-Exp · POLICE PENSION EXPENSE	6,497.37	7,500.00	(1,002.63)	86.63%	
Total Expense	2,326,500.45	3,068,073.00	(741,572.55)	75.83%	
Net Ordinary Income	380,305.29	200,603.00	179,702.29	189.58%	
Net Income	380,305.29	200,603.00	179,702.29	189.58%	

**Village of Campton Hills**  
**Balance Sheet**  
As of January 31, 2017

	<u>Jan 31, 17</u>	<u>Jan 31, 16</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
<b>1000 · Cash</b>		
<b>101 · Cash-Petty</b>		
1011 · Petty Cash-VHall	700.00	600.00
<b>Total 101 · Cash-Petty</b>	700.00	600.00
<b>102 · Checking</b>		
<b>106 · First American Bank</b>		
<b>1061-co · Comingled-Gen/R&amp;B/MFT/SSAs</b>		
01-1061 · General	-58,679.95	770,988.11
13-1061 · Motor Fuel Tax	-12,602.43	-159,730.87
14-1061 · Road and Bridge	290,380.68	-415,448.06
20-1061 · Capital Projects	-83,637.73	0.00
51-1061 · SSA #1	9,217.00	0.00
53-1061 · SSA #3	1,112.80	-5,676.29
<b>Total 1061-co · Comingled-Gen/R&amp;B/MFT/SSAs</b>	145,790.37	190,132.89
<b>Total 106 · First American Bank</b>	145,790.37	190,132.89
<b>Total 102 · Checking</b>	145,790.37	190,132.89
<b>104 · Money Market</b>		
<b>1044 · Private Bank Money Market</b>		
2001042 · Capital Project Reserve	140,000.00	0.00
1044 · Private Bank Money Market - Other	102,879.94	250,688.03
<b>Total 1044 · Private Bank Money Market</b>	242,879.94	250,688.03
<b>1042 · First Am Money Market</b>	179,251.11	179,038.41
<b>1045 · St. Charles Bank &amp; Trust MM</b>		
2001043 · Capital Project Reserve	141,803.00	0.00
1045 · St. Charles Bank & Trust MM - Other	106,871.04	248,307.36
<b>Total 1045 · St. Charles Bank &amp; Trust MM</b>	248,674.04	248,307.36
<b>1046 · Old Second Money Market</b>	16,214.88	6,207.36
<b>1041 · IL Funds</b>		
01-1041 · General	787,578.91	207,105.02
13-1041 · MFT	595,098.97	568,704.54
14-1041 · R&B	135,842.86	551,290.92
51-1041 · SSA #1	0.00	9,617.62
53-1041 · SSA #3	772.75	6,449.04
2001041 · Capital Projects Reserve	446,651.00	446,651.00
<b>Total 1041 · IL Funds</b>	1,965,944.49	1,789,818.14
<b>Total 104 · Money Market</b>	2,652,964.46	2,474,059.30
<b>105 · Police Pension Funds</b>		
65-1042 · Police Pension IL Funds	19,183.17	1,997.72
65-1052 · Police Pension Schwab Invest	1,471,214.79	1,185,339.02
65-1054 · Schwab mutals x2657	163,184.94	114,303.47
<b>Total 105 · Police Pension Funds</b>	1,653,582.90	1,301,640.21

	<u>Jan 31, 17</u>	<u>Jan 31, 16</u>
Total 1000 · Cash	4,453,037.73	3,966,432.40
Total Checking/Savings	4,453,037.73	3,966,432.40
Accounts Receivable		
1230 · Interest Receivable		
65-1230 · Police Pens-Interest Receivable	6,289.03	5,913.29
Total 1230 · Interest Receivable	<u>6,289.03</u>	<u>5,913.29</u>
1250 · A/R - State Shared		
01-1250 · A/R State Shared Receivables	472,413.62	367,143.55
13-1250 · A/R - State Shared	25,332.07	24,264.12
Total 1250 · A/R - State Shared	<u>497,745.69</u>	<u>391,407.67</u>
1200 · Accounts Receivable		
14-1110 · Road & Bridge Taxes Receivable	480,610.04	474,059.87
51-1120 · SBA Taxes #1 Receivable	9,217.00	9,617.62
53-1120 · SBA Taxes #3 Receivable	1,112.80	1,159.18
1210 · A/R-Operations		
01-1210 · A/R-General	27,872.60	10,255.70
14-1210 · A/R - Road & Bridge	0.00	44,221.39
Total 1210 · A/R-Operations	<u>27,872.60</u>	<u>54,477.09</u>
Total 1200 · Accounts Receivable	<u>518,812.44</u>	<u>539,313.76</u>
Total Accounts Receivable	<u>1,022,847.16</u>	<u>936,634.72</u>
Other Current Assets		
1083 · VOCH Stickers	759.90	1,296.24
1300 · Prepaid Expenses	50,157.35	64,245.19
1800 · Due To/From Other Funds		
01-1801 · Due to/from General-		
01-1851 · T/F SSA #1	26,179.44	35,797.06
Total 01-1801 · Due to/from General-	<u>26,179.44</u>	<u>35,797.06</u>
51-1851 · Due to/from SSA #1		
51-1801 · T/F General	-26,179.44	-35,797.06
Total 51-1851 · Due to/from SSA #1	<u>-26,179.44</u>	<u>-35,797.06</u>
Total 1800 · Due To/From Other Funds	<u>0.00</u>	<u>0.00</u>
Total Other Current Assets	<u>50,917.25</u>	<u>65,541.43</u>
Total Current Assets	<u>5,526,802.14</u>	<u>4,968,608.55</u>
<b>TOTAL ASSETS</b>	<b><u>5,526,802.14</u></b>	<b><u>4,968,608.55</u></b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		
2010 · A/P-Operations		
01-2010 · A/P-General	16,599.12	34,281.25
13-2010 · A/P-MFT	9,572.30	73,827.64
14-2010 · A/P-Road & Bridge	7,377.49	23,777.28
Total 2010 · A/P-Operations	<u>33,548.91</u>	<u>131,886.17</u>
Total 2000 · Accounts Payable	<u>33,548.91</u>	<u>131,886.17</u>
Total Accounts Payable	<u>33,548.91</u>	<u>131,886.17</u>
Other Current Liabilities		

	<u>Jan 31, 17</u>	<u>Jan 31, 16</u>
14-2720 · Road&Bridge - Deferred Revenue	480,610.04	474,059.87
51-2720 · SBA #1 - Deferred Revenue	9,217.00	9,617.62
53-2720 · SBA #3 - Deferred Revenue	1,112.80	1,159.18
<b>2300 · Payroll Liabilities</b>		
<b>2305 · IMRF Contributions</b>		
2306 · IMRF Contributions -ee	391.21	947.05
<b>Total 2305 · IMRF Contributions</b>	<u>391.21</u>	<u>947.05</u>
<b>2320 · FICA Payable</b>		
2321 · FICA-ee	-0.01	0.00
<b>Total 2320 · FICA Payable</b>	<u>-0.01</u>	<u>0.00</u>
<b>2330 · Medicare Payable</b>		
2331 · Medi-ee	0.04	0.00
<b>Total 2330 · Medicare Payable</b>	<u>0.04</u>	<u>0.00</u>
<b>Total 2300 · Payroll Liabilities</b>	<u>391.24</u>	<u>947.05</u>
<b>2400 · Accrued Payroll</b>		
2420 · Payroll Accrual	0.00	26,259.00
<b>Total 2400 · Accrued Payroll</b>	<u>0.00</u>	<u>26,259.00</u>
<b>2500 · Escrow Deposits</b>		
2500.07 · Escrow - Norton Lakes	2,545.50	1,735.13
2500.22 · Escrow - Alan Hefner	1,213.90	1,600.00
2500.30 · Escrow - Keim/Corron Estates	1,241.33	1,690.33
2500.34 · Escrow - Hopkinson	0.00	442.70
2500.39 · Escrow - Wide Open West	4,003.00	4,003.00
2500.40 · Escrow - Gaik Route 64	2,350.00	2,350.00
2500.42 · Escrow - Campton Crossing	-3,610.25	0.00
2500.44 · Escrow - V3 Wetland Restoration	1,000.00	0.00
2500.45 · Escrow - Cronan Horse Corral	345.95	0.00
2500.46 · Escrow - Balmoral Restaurant	500.00	0.00
2500.47 · Escrow - Thuer 133.001	4,404.70	0.00
2500.49 · Escrow - County Wide Landscapin	-530.00	0.00
2500.51 · Escrow -AquaServ Pool & Spa Inc	-1,903.88	0.00
2500.52 · Escrow - Butch & Karen Calica	1,500.00	0.00
2500.53 · Norton Lake Development, LLC	5,000.00	0.00
2510 · Escrow Deposits	3,000.00	0.00
<b>Total 2500 · Escrow Deposits</b>	<u>21,060.25</u>	<u>11,821.16</u>
2700 · Security Deposit - Tenant	2,350.00	2,350.00
<b>Total Other Current Liabilities</b>	<u>514,741.33</u>	<u>526,213.88</u>
<b>Total Current Liabilities</b>	<u>548,290.24</u>	<u>658,100.05</u>
<b>Total Liabilities</b>	<u>548,290.24</u>	<u>658,100.05</u>
<b>Equity</b>		
3900 · Retained Earnings	4,628,093.68	3,924,858.71
Net Income	350,418.22	385,649.79
<b>Total Equity</b>	<u>4,978,511.90</u>	<u>4,310,508.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>5,526,802.14</u></u>	<u><u>4,968,608.55</u></u>

**Village of Campton Hills  
Bank Balances  
January 31, 2017**

<b>Bank Name</b>	<b>Beginning Balance</b>	<b>Credits</b>	<b>Debits</b>	<b>+ / - Outstanding Chk / Dep</b>	<b>Ending Balance</b>	<b>Amount Change</b>
VOCH PC	700.00	-	-		700.00	-
First American	43,463.84	284,585.82	(177,351.14)	(4,908.15)	145,790.37	102,326.53
Private Bank	242,693.99	185.95	-		242,879.94	185.95
First American	179,237.85	18.26	(5.00)		179,251.11	13.26
St. Charles Bank & Trust	248,630.45	43.59			248,674.04	43.59
Old Second	16,214.19	0.69	-		16,214.88	0.69
IL Funds - regular	1,820,709.12	191,830.62	(46,595.25)		1,965,944.49	145,235.37
IL Funds - pension	105,008.36	18,674.81	(104,500.00)		19,183.17	(85,825.19)
Schwab Invest A	1,365,309.88	107,619.25	(1,714.34)		1,471,214.79	105,904.91
Schwab Invest B	159,802.70	3,582.24	(200.00)		163,184.94	3,382.24
			<b>Net bank balances</b>		<b>4,453,037.73</b>	<b>271,267.35</b>
			<b>Total Checking / Savings on Balance Sheet</b>		<b>4,453,037.73</b>	
			<b>Difference</b>		<b>-</b>	



**Village of Campton Hills  
State Income Tax Revenue  
FY 2016 vs. FY 2017**

Tax Month	Collection		Amount FY16	Voucher		Received	Amount FY16	Collection		Received	FY17	\$ Change	% Change
	Month	Month		Month	Month			Month	Month				
January	Feb-15	Mar-15	59,018.05	Mar-15	May-15	May-15	59,018.05	Feb-16	Mar-16	04-May-16	69,615.49	\$ 10,597	17.96%
February	Mar-15	Apr-15	120,604.79	Apr-15	Jun-15	Jun-15	120,604.79	Mar-16	Apr-16	09-Jun-16	107,717.43	(12,887)	-10.69%
March	Apr-15	May-15	199,529.70	May-15	Jul-15	Jul-15	199,529.70	Apr-16	May-16	27-Jun-16	151,826.12	(47,704)	-23.91%
April	May-15	Jun-15	82,861.39	Jun-15	Aug-15	Aug-15	82,861.39	May-16	Jun-16	28-Jul-16	72,573.33	(10,288)	-12.42%
May	Jun-15	Jul-15	116,912.55	Jul-15	Sep-15	Sep-15	116,912.55	Jun-16	Jul-16	07-Sep-16	103,574.24	(13,338)	-11.41%
June	Jul-15	Aug-15	67,846.50	Aug-15	Sep-15	Sep-15	67,846.50	Jul-16	Aug-16	22-Sep-16	60,315.42	(7,531)	-11.10%
July	Aug-15	Sep-15	64,619.88	Sep-15	Nov-15	Nov-15	64,619.88	Aug-16	Sep-16	05-Nov-16	65,882.21	1,262	1.95%
August	Sep-15	Oct-15	113,572.26	Oct-15	Dec-15	Dec-15	113,572.26	Sep-16	Oct-16	05-Dec-16	97,356.16	(16,216)	-14.28%
September	Oct-15	Nov-15	74,884.85	Nov-15	Jan-16	Jan-16	74,884.85	Oct-16	Nov-16	09-Jan-17	65,343.35	(9,542)	-12.74%
October	Nov-15	Dec-15	58,564.90	Dec-15	Jan-16	Jan-16	58,564.90	Nov-16	Dec-16	02-Feb-17	59,199.41	635	1.08%
November	Dec-15	Jan-16	109,884.84	Jan-16	Mar-16	Mar-16	109,884.84	Dec-16	Jan-17			(109,885)	-100.00%
December	Jan-16	Feb-16	120,248.27	Feb-16	Apr-16	Apr-16	120,248.27	Jan-17	Feb-17			(120,248)	-100.00%
			<b>1,188,547.98</b>				<b>1,188,547.98</b>				<b>853,403.16</b>	<b>\$ (335,145)</b>	
								<i>Vouchered - Not Received</i>					
								1/12/2017	\$ 95,712.52				
								2/11/2017	\$ 110,697.64				
									<u>\$ 206,410.16</u>				
								<i>Information is current as of</i>					February 16, 2017

Village of Campton Hills  
Local Use Tax Revenue  
FY 2016 vs. FY 2017

Tax Month	Collection		Voucher		Received	Amount FY16	Collection		Voucher		Received	FY17	\$ Change	% Change
	Month	Month	Month	Month			Month	Month	Month					
February	Mar-15	May-15	May-15	May-16	May-15	19,872.36	Mar-16	May-16	18-May-16	19,131.00	\$	(741)	-3.73%	
March	Apr-15	Jun-15	Jun-15	Jun-16	Jun-15	20,952.28	Apr-16	Jun-16	17-Jun-16	22,480.39		1,528	7.29%	
April	May-15	Jul-15	Jul-15	Jul-16	Jul-15	20,566.48	May-16	Jul-16	18-Jul-16	21,896.23		1,330	6.47%	
May	Jun-15	Aug-15	Aug-15	Aug-16	Aug-15	19,589.98	Jun-16	Aug-16	15-Aug-16	21,306.62		1,717	8.76%	
June	Jul-15	Sep-15	Dec-15	Sep-16	Dec-15	22,096.61	Jul-16	Sep-16	19-Sep-16	24,030.74		1,934	8.75%	
July	Aug-15	Oct-15	Dec-15	Oct-16	Dec-15	20,486.65	Aug-16	Oct-16	17-Oct-16	19,125.07		(1,362)	-6.65%	
August	Sep-15	Nov-15	Dec-15	Nov-16	Dec-15	18,720.01	Sep-16	Nov-16	25-Nov-16	20,849.44		2,129	11.37%	
September	Oct-15	Dec-15	Jan-16	Dec-16	Jan-16	51,523.74	Oct-16	Dec-16	19-Dec-16	21,432.42		(30,091)	-58.40%	
October	Nov-15	Jan-16	Jan-16	Jan-17	Jan-16	21,676.42	Nov-16	Jan-17	19-Jan-17	23,374.83		1,698	7.83%	
November	Dec-15	Feb-16	Feb-16	Feb-17	Feb-16	31,361.55	Dec-16	Feb-17	17-Feb-17	22,694.16		(8,667)	-27.64%	
December	Jan-16	Mar-16	Mar-16	Mar-17	Mar-16	30,547.04	Jan-17	Mar-17				(30,547)	-100.00%	
January	Feb-16	Apr-16	19-Apr-16	Apr-17		18,768.12	Feb-17	Apr-17				(18,768)	-100.00%	
						<b>296,161.24</b>						<b>216,320.90</b>		
					Vouchered - Not received		\$							
Information is current as of													February 16, 2017	

**Village of Campton Hills**  
**Sales Tax Revenue**  
FY 2016 vs. FY 2017

Tax Month	Collection Month	Voucher Month	Received	Amount FY16	Collection Month	Voucher Month	Received	FY17	\$ Change	% Change
February	Mar-15	May-15	May-15	14,146.31	Mar-16	May-16	10-May-16	14,623.58	\$ 477	3.37%
March	Apr-15	Jun-15	Jun-15	18,772.08	Apr-16	Jun-16	09-Jun-16	13,940.18	(4,832)	-25.74%
April	May-15	Jul-15	Jul-15	19,161.57	May-16	Jul-16	07-Jul-16	22,748.08	3,587	18.72%
May	Jun-15	Aug-15	Aug-15	24,411.10	Jun-16	Aug-16	08-Aug-16	23,755.97	(655)	-2.68%
June	Jul-15	Sep-15	Sep-15	27,410.91	Jul-16	Sep-16	09-Sep-16	19,386.66	(8,024)	-29.27%
July	Aug-15	Oct-15	Oct-15	18,316.50	Aug-16	Oct-16	12-Oct-16	16,696.34	(1,620)	-8.84%
August	Sep-15	Nov-15	Nov-15	21,506.32	Sep-16	Nov-16	15-Nov-16	16,689.91	(4,816)	-22.39%
September	Oct-15	Dec-15	Dec-15	17,364.89	Oct-16	Dec-16	09-Dec-16	16,689.14	(676)	-3.89%
October	Nov-15	Jan-16	Jan-16	19,718.77	Nov-16	Jan-17	11-Jan-17	16,557.83	(3,161)	-16.03%
November	Dec-15	Feb-16	Feb-16	14,258.61	Dec-16	Feb-17	07-Feb-17	17,944.98	3,686	25.85%
December	Jan-16	Mar-16	Mar-16	16,474.04	Jan-17	Mar-17			(16,474)	-100.00%
January	Feb-16	Apr-16	14-Apr-16	15,016.02	Feb-17	Apr-17			(15,016)	-100.00%
				<b>226,557.12</b>				<b>179,032.67</b>		
							<i>Vouchered - Not received</i>			
									\$ -	
										<i>Information is current as of</i>
										<i>February 16, 2017</i>

Village of Campton Hills  
Motor Fuel Tax Revenue  
FY 2016 vs. FY 2017

Tax		Allotment		Received		Amount FY16		Tax		Allotment		Received		FY17		\$ Change		% Change		
Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	
April	Apr-15	Apr-15	May-15	May-15	25,888.43	Apr-16	06-May-16	25,332.07	Apr-16	06-May-16	25,332.07	Apr-16	06-May-16	25,332.07	Apr-16	06-May-16	(556)	Apr-16	06-May-16	-2.15%
May	May-15	May-15	Jun-15	Jun-15	24,307.45	May-16	07-Jun-16	25,158.51	May-16	07-Jun-16	25,158.51	May-16	07-Jun-16	25,158.51	May-16	07-Jun-16	851	May-16	07-Jun-16	3.50%
June	Jun-15	Jun-15	Jul-15	Jul-15	15,776.92	Jun-16	11-Jul-16	15,865.83	Jun-16	11-Jul-16	15,865.83	Jun-16	11-Jul-16	15,865.83	Jun-16	11-Jul-16	89	Jun-16	11-Jul-16	0.56%
July	Jul-15	Jul-15	Dec-15	Dec-15	28,078.29	Jul-16	08-Aug-16	25,466.21	Jul-16	08-Aug-16	25,466.21	Jul-16	08-Aug-16	25,466.21	Jul-16	08-Aug-16	(2,612)	Jul-16	08-Aug-16	-9.30%
August	Aug-15	Aug-15	Dec-15	Dec-15	27,053.22	Aug-16	07-Sep-16	24,184.52	Aug-16	07-Sep-16	24,184.52	Aug-16	07-Sep-16	24,184.52	Aug-16	07-Sep-16	(2,869)	Aug-16	07-Sep-16	-10.61%
September	Sep-15	Sep-15	Dec-15	Dec-15	18,216.94	Sep-16	06-Oct-16	21,347.84	Sep-16	06-Oct-16	21,347.84	Sep-16	06-Oct-16	21,347.84	Sep-16	06-Oct-16	3,131	Sep-16	06-Oct-16	17.19%
October	Oct-15	Oct-15	Dec-15	Dec-15	23,669.31	Oct-16	10-Nov-16	24,712.71	Oct-16	10-Nov-16	24,712.71	Oct-16	10-Nov-16	24,712.71	Oct-16	10-Nov-16	1,043	Oct-16	10-Nov-16	4.41%
November	Nov-15	Nov-15	Dec-15	Dec-15	27,412.19	Nov-16	05-Dec-16	25,179.18	Nov-16	05-Dec-16	25,179.18	Nov-16	05-Dec-16	25,179.18	Nov-16	05-Dec-16	(2,233)	Nov-16	05-Dec-16	-8.15%
December	Dec-15	Dec-15	Jan-16	Jan-16	25,121.47	Dec-16	05-Jan-17	26,405.77	Dec-16	05-Jan-17	26,405.77	Dec-16	05-Jan-17	26,405.77	Dec-16	05-Jan-17	1,284	Dec-16	05-Jan-17	5.11%
January	Jan-16	Jan-16	Feb-16	Feb-16	24,264.12	Jan-17	06-Feb-17	25,101.54	Jan-17	06-Feb-17	25,101.54	Jan-17	06-Feb-17	25,101.54	Jan-17	06-Feb-17	837	Jan-17	06-Feb-17	3.45%
February	Feb-16	Feb-16	Mar-16	Mar-16	24,454.01	Feb-17			Feb-17			Feb-17			Feb-17		(24,454)	Feb-17		-100.00%
March	Mar-16	Mar-16	Apr-16	Apr-16	21,031.54	Mar-17			Mar-17			Mar-17			Mar-17		(21,032)	Mar-17		-100.00%
					<b>285,273.89</b>												<b>238,754.18</b>			
<b>High growth special</b>		<b>High growth special</b>	<b>Oct-15</b>	<b>Oct-15</b>	<b>18,658.00</b>	<b>High growth special</b>	<b>22-Sep-16</b>	<b>18,671.00</b>	<b>High growth special</b>	<b>22-Sep-16</b>	<b>18,671.00</b>	<b>High growth special</b>	<b>22-Sep-16</b>	<b>18,671.00</b>	<b>High growth special</b>	<b>22-Sep-16</b>	<b>13</b>	<b>High growth special</b>	<b>22-Sep-16</b>	<b>0.07%</b>
Vouchered - Not received																				
\$ -																				
Information is current as of February 16, 2017																				

## CURRENT RECOMMENDATIONS

### 1. INVESTMENT POLICY

#### Comment

During our current year-end audit procedures, we noted that Village does not have a formal written investment policy. A well-written investment policy will provide the Board with a strong internal control for cash and investment related transactions as well as a benchmark for monitoring the success of its investment program.

#### Recommendation

We recommend that the Village create and adopt a formal investment policy. The policy should outline general investment objectives, authorized investments, safekeeping and custody requirements and any other information pertinent to the investment policy.

### 2. FUND WITH DEFICIT FUND BALANCE

#### Comment

During our current year-end audit procedures, we noted the following fund with deficit fund balance. See the April 30, 2015 fund balance compared to the April 30, 2016 fund balance:

<u>Fund</u>	<u>April 30, 2015</u>	<u>April 30, 2016</u>
Special Service Area #1	\$ (35,797)	(26,179)

#### Recommendation

We recommend the Village investigate the cause of the deficit and adopt appropriate future funding measures.

### 3. FUND OVER BUDGET

#### Comment

During our current year-end audit procedures, we noted that the following fund had an excess of actual expenditures over budget for the fiscal year:

<u>Fund</u>	<u>Excess</u>
Police Pension	\$ 4,806

#### Recommendation

We recommend the Village investigate the cause of the fund over budget and adopt appropriate future funding measures.