

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

01 - Town Fund

10 - Supervisor's Division

Account #	Account Name	Month to Date	Year to Date	Budget	Variance
40000	Property Taxes	-	2,012,103.07	2,024,049.00	(11,945.93)
41000	Replacement Taxes	44,550.95	254,885.69	252,160.00	2,725.69
41650	Code Abatement Revenue	-	1,015.00	-	1,015.00
42000	Interest income	30.35	182.80	100.00	82.80
42001	Miscellaneous Income	-	442.01	24,000.00	(23,557.99)
42001.1	Electrical Aggregation Reimbursement	-	10,250.00	-	10,250.00
44411	TIF Revenue	11,034.00	11,034.00	26,600.00	(15,566.00)
	Total Revenues	<u>55,615.30</u>	<u>2,289,912.57</u>	<u>2,326,909.00</u>	<u>(36,996.43)</u>
50001	Trustees Salaries	2,421.68	24,216.80	29,060.00	4,843.20
50100	Community Relations	200.00	7,622.78	5,000.00	(2,622.78)
50300	Conference & Meeting Expense	-	4,580.05	2,000.00	(2,580.05)
50400	Town Clerk's Salary	1,117.68	11,735.64	14,530.00	2,794.36
51000	Supervisor's Salary	6,848.84	75,337.30	89,035.00	13,697.70
51100	Road District Treas. Salary	-	253.84	100.00	(153.84)
51600	Office Supplies	373.53	7,632.32	6,000.00	(1,632.32)
51700	Dues	92.50	2,312.13	5,000.00	2,687.87
51800	Postage	154.00	1,277.14	2,000.00	722.86
52400	Road Commissioner's Salary	6,208.70	68,295.70	80,713.00	12,417.30
55601	Printing & Communications	-	1,804.33	2,500.00	695.67
56000	Employee Health Insurance	3,057.71	57,539.67	56,175.00	(1,364.67)
57000	Professional Fees & Publications	868.19	11,367.99	5,000.00	(6,367.99)
57050	Electrical Aggregation Consulting Fee	-	10,250.00	-	(10,250.00)
57100	Auditing	1,250.00	7,900.00	6,350.00	(1,550.00)
57300	Utilities	782.86	12,870.09	13,000.00	129.91
57500	Telephone	820.47	5,872.82	5,000.00	(872.82)
57600	Senior Serv. Wages	-	18,966.77	30,000.00	11,033.23
57601	Senior Serv. Misc.	-	1,000.52	5,000.00	3,999.48
57800	Maintenance to Building	1,400.67	9,365.70	20,000.00	10,634.30
57810	Building Maintenance Farnsworth	76.94	76.94	-	(76.94)
57900	Clerical	5,000.00	65,395.17	100,000.00	34,604.83
57950	Temporary Clerical Services	-	5,841.12	-	(5,841.12)
58000	Equipment Mtce. & Rental	307.22	7,417.56	10,000.00	2,582.44
58200	Janitor & Supplies	-	5,048.79	6,300.00	1,251.21
58500	Contingency	-	-	5,000.00	5,000.00
58600	Mosquito Control	-	31,626.20	30,000.00	(1,626.20)
58800	Miscellaneous Expense	-	1,454.50	-	(1,454.50)
58900	Vehicle Maintenance	24.00	2,475.02	2,000.00	(475.02)
58901	TWP Fuel Charge	230.01	4,027.02	2,000.00	(2,027.02)
59000	Insurance (FOIRMA)	-	56,932.00	56,932.00	-
59100	Cemetery	-	-	2,000.00	2,000.00
59200	Unemployment Compensation	-	13,965.00	15,500.00	1,535.00
59600	Enforcement Officer Expense	3,167.20	40,150.45	48,000.00	7,849.55
59601	Lawn Mowing Wages	-	26,104.40	24,000.00	(2,104.40)
59602	Lawn Mowing Misc.	-	4,889.31	5,000.00	110.69
59603	Code Enforcement Property Abatement	-	9,057.13	8,000.00	(1,057.13)
60001	Grant Fund	-	13,500.00	2,000.00	(11,500.00)

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

61001	Flood Properties	-	-	10,000.00	10,000.00
61002	Water System Expense	-	-	10,000.00	10,000.00
61004 & 58700	Capital Outlay/Equipment	-	555.00	5,000.00	4,445.00
61005	Capital Outlay/Building	-	53,849.00	78,000.00	24,151.00
61007	Capital Outlay/Software	-	-	10,000.00	10,000.00
80900	Misc. Admin. Expense	-	90.00	-	(90.00)
90000	Interest Expense	-	177.63	-	(177.63)
	Total Expenditures	<u>34,402.20</u>	<u>682,833.83</u>	<u>806,195.00</u>	<u>123,361.17</u>
	Net Income (Loss)	<u>21,213.10</u>	<u>1,607,078.74</u>	<u>1,520,714.00</u>	<u>86,364.74</u>

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

01 - Town Fund

20 - Assessor's Division

Account #	Account Name	Month to Date	Year to Date	Budget	Variance
42001	Miscellaneous Income	8.00	73.00	-	73.00
	Total Revenues	<u>8.00</u>	<u>73.00</u>	<u>-</u>	<u>73.00</u>
53000	Assessor's Salary	7,020.08	77,220.88	91,261.00	14,040.12
53100	Assessor's Assistants	25,819.20	299,075.96	347,668.00	48,592.04
53101	Assessor Bookkeeping	-	884.60	-	(884.60)
53600	Telephone	991.04	8,611.04	8,000.00	(611.04)
53800	Education, Training, Maps	-	1,624.88	5,000.00	3,375.12
53900	Travel Expense	413.28	4,235.18	5,000.00	764.82
54400	Office Supplies	807.48	3,724.00	5,000.00	1,276.00
54500	Equipment Purchase	-	2,009.09	5,000.00	2,990.91
54501	Equipment Mtce. & Rental	1,487.91	5,584.94	8,000.00	2,415.06
54502	Computer Software	-	-	13,000.00	13,000.00
54503	Professional Computer Service	712.50	712.50	5,000.00	4,287.50
55600	Miscellaneous Expense	29.89	238.84	1,000.00	761.16
56000	Employee Health Insurance	9,205.82	61,512.41	111,000.00	49,487.59
58900	Vehicle Maintenance	967.93	3,451.39	3,600.00	148.61
60000	Professional Organizations	224.00	2,779.00	3,500.00	721.00
60200	Subscriptions	-	-	1,500.00	1,500.00
60400	Contingency	-	-	3,000.00	3,000.00
60600	Quadrennial	-	-	1,000.00	1,000.00
	Total Expenditures	<u>47,679.13</u>	<u>471,664.71</u>	<u>617,529.00</u>	<u>145,864.29</u>
	Net Income (Loss)	<u>(47,671.13)</u>	<u>(471,591.71)</u>	<u>(617,529.00)</u>	<u>145,937.29</u>

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

01 - Town Fund

50 - Youth Department

Account #	Account Name	Month to Date	Year to Date	Budget	Variance
41300	YTH Receipts	1,479.00	5,178.83	3,200.00	1,978.83
41301	YTH Aerobics	532.00	7,640.00	6,000.00	1,640.00
41302	YTH Memberships	275.00	1,897.00	1,200.00	697.00
41304	YTH Grants	500.00	45,270.00	28,000.00	17,270.00
41307	YTH-Field Trips	275.00	21,735.00	42,000.00	(20,265.00)
41308	YTH-State Reimb	1,990.75	144,755.37	164,000.00	(19,244.63)
41310	YTH-League Fees	175.00	13,745.00	8,500.00	5,245.00
	Total Revenues	<u>5,226.75</u>	<u>240,221.20</u>	<u>252,900.00</u>	<u>(12,678.80)</u>
54500	Equipment Purchase	-	16,223.21	-	(16,223.21)
57000	Professional Fees & Publications	-	1,459.21	-	(1,459.21)
59300	Youth / Soccer Field Program	2,272.95	9,037.31	12,500.00	3,462.69
59900	Youth Wages	23,876.07	286,234.67	350,000.00	63,765.33
59902	YTH - Mtce. To Bldg	882.03	23,288.63	20,000.00	(3,288.63)
59903	YTH - Office Supplies	281.14	4,022.03	2,000.00	(2,022.03)
59904	YTH - Grant Expense	159.23	29,829.23	-	(29,829.23)
59905	YTH - Health Insurance	3,153.07	29,522.29	51,257.00	21,734.71
59907	YTH - Nutrition Program	185.79	107,206.93	150,000.00	42,793.07
59910	YTH - Equipment Expense	41.55	6,070.52	20,000.00	13,929.48
59911	YTH - Program Expense	1,404.10	23,097.30	20,000.00	(3,097.30)
59912	YTH - Miscellaneous Expense	39.00	225.82	3,000.00	2,774.18
59913	YTH - Contingency	88.47	88.47	3,000.00	2,911.53
59914	YTH - Vehicle Maintenance/Fuel	2,039.82	15,716.61	15,000.00	(716.61)
59915	YTH - Utilities	473.39	11,294.37	15,500.00	4,205.63
59916	YTH - Summer Camp Wages	-	40,394.48	32,000.00	(8,394.48)
59917	YTH - Summer Lunch Wages	-	14,130.87	14,000.00	(130.87)
	Total Expenditures-Youth Dept	<u>34,896.61</u>	<u>617,841.95</u>	<u>708,257.00</u>	<u>90,415.05</u>
	Net Income	<u>(29,669.86)</u>	<u>(377,620.75)</u>	<u>(455,357.00)</u>	<u>77,736.25</u>

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

01 - Town Fund

60 - Ride-In-Kane Department

Account #	Account Name	Month to Date	Year to Date	Budget	Variance
41700	R-I-K Title XX	-	11,757.57	16,000.00	(4,242.43)
41800	R-I-K PACE	-	280,279.54	330,000.00	(49,720.46)
41900	R-I-K Donations	1,993.96	24,054.41	25,000.00	(945.59)
	Total Revenues	<u>1,993.96</u>	<u>316,091.52</u>	<u>371,000.00</u>	<u>(54,908.48)</u>
59801	R-I-K Wages	24,932.90	271,808.57	340,000.00	68,191.43
59802	R-I-K Health Insurance	4,689.10	60,409.56	83,700.00	23,290.44
59803	R-I-K Mtce. To Vehicles	6,265.39	39,643.43	37,000.00	(2,643.43)
59805	R-I-K Gasoline / Oil	3,228.78	38,415.70	35,000.00	(3,415.70)
59806	R-I-K Car Wash	28.97	222.93	300.00	77.07
59809	R-I-K Telephone	-	3,337.27	3,500.00	162.73
59810	R-I-K Professional / Audit Fees	-	-	3,000.00	3,000.00
59811	R-I-K PACE	38,408.80	595,750.86	564,000.00	(31,750.86)
59812	R-I-K Miscellaneous Expense	133.42	2,065.94	1,750.00	(315.94)
59814	R-I-K Physicals	-	670.00	700.00	30.00
59817	R-I-K Rentals	-	19,392.71	24,000.00	4,607.29
	Total Expenditures-Ride In Kane	<u>77,687.36</u>	<u>1,031,716.97</u>	<u>1,092,950.00</u>	<u>61,233.03</u>
	Net Income	<u>(75,693.40)</u>	<u>(715,625.45)</u>	<u>(721,950.00)</u>	<u>6,324.55</u>

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

02 - Road & Bridge Fund

30 - Road & Bridge Department

Account #	Account Name	Month to Date	Year to Date	Budget	Variance
40000	Property Taxes	-	695,689.34	700,163.00	(4,473.66)
41000	Replacement Taxes	35,895.02	205,363.32	189,632.00	15,731.32
41500	Clerk of Circuit Court	-	1,771.98	4,626.00	(2,854.02)
41600	Road Cut Payments & Permits	-	625.00	1,275.00	(650.00)
42000	Interest income	3.40	42.20	-	42.20
44400	Miscellaneous Income	-	-	29,062.00	(29,062.00)
44411	TIF Revenue	4,993.97	4,993.97	43,572.00	(38,578.03)
00101	Bridge & Drainage Repair	-	24,961.49	-	24,961.49
	Total Revenues	<u>40,892.39</u>	<u>933,447.30</u>	<u>968,330.00</u>	<u>(34,882.70)</u>
61004	Replacement Tax Allocation	16,511.72	98,564.16	87,230.00	(11,334.16)
62000	Clerical	6,816.18	74,760.39	97,198.00	22,437.61
63000	Employee Welfare	9,863.30	101,132.33	115,000.00	13,867.67
63900	Utilities	4,483.94	15,026.38	20,000.00	4,973.62
64100	Audit Expense	150.00	3,500.00	3,500.00	-
64200	Professional / Legal Fees	250.00	3,570.00	7,500.00	3,930.00
64300	Office Supplies, Postage, Dues	164.92	2,613.29	5,000.00	2,386.71
64400	Capital Outlay Equipment	4,715.99	4,715.99	10,000.00	5,284.01
64500	Unemployment Compensation	-	-	5,000.00	5,000.00
64600	Miscellaneous Expense	42.85	832.56	4,000.00	3,167.44
64700	Professional Education / Seminars	86.76	716.76	5,000.00	4,283.24
64800	Personal Protective Equipment	201.34	4,442.48	5,000.00	557.52
70000	Maintenance of Road-Labor	45,457.57	238,924.44	276,825.00	37,900.56
70100	Maintenance of Roads-Materials	5,638.69	413,656.71	560,000.00	146,343.29
70200	Community Relations	-	1,884.03	5,000.00	3,115.97
70300	Operation of Machinery	7,647.38	23,129.50	35,000.00	11,870.50
70400	Machine Hire	-	262.84	2,500.00	2,237.16
70500	Integrated Pest Management	-	762.74	2,000.00	1,237.26
70600	Electric Streets & Bridges	-	1,648.43	5,000.00	3,351.57
70700	Maintenance to Building	-	14,024.08	20,000.00	5,975.92
70800	Capital Outlay - Building	-	5,000.00	7,500.00	2,500.00
70900	Maintenance to Equipment	5,100.73	17,089.15	20,000.00	2,910.85
71000	Contingency	-	-	5,000.00	5,000.00
71100	Roaf Cut Repayments	-	-	-	-
71200	Office Equipment	-	-	4,000.00	4,000.00
	Total Expenditures-Road & Bridge	<u>107,131.37</u>	<u>1,026,256.26</u>	<u>1,307,253.00</u>	<u>280,996.74</u>
	Net Income (Loss)	<u>(66,238.98)</u>	<u>(92,808.96)</u>	<u>(338,923.00)</u>	<u>246,114.04</u>

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

03 - General Assistance

40 - General Assistance Department

Account #	Account Name	Month to Date	Year to Date	Budget	Variance
40000	Property Taxes	-	166,028.10	167,013.00	(984.90)
44000	Intergovernmental GA Receipts	35.00	1,870.33	1,000.00	870.33
44400	Miscellaneous Income	-	65.99	100.00	(34.01)
	Total Revenues	<u>35.00</u>	<u>167,964.42</u>	<u>168,113.00</u>	<u>(148.58)</u>
61007	Capital Outlay/Software	-	2,200.00	4,000.00	1,800.00
72000	Medical Supplies	1,194.07	9,731.48	30,000.00	20,268.52
72001	Hospital Care	-	-	49,000.00	49,000.00
72100	Dental Care	-	-	5,000.00	5,000.00
72200	Funeral Expense	-	-	4,500.00	4,500.00
72300	Rentals	2,530.00	31,198.57	70,000.00	38,801.43
72301	Pauper Utilities	311.16	4,139.28	11,000.00	6,860.72
72600	Ambulance	-	-	1,000.00	1,000.00
74901	Basic Needs	679.14	9,068.67	25,500.00	16,431.33
75001	Miscellaneous Expense	-	-	2,000.00	2,000.00
75002	Transportation and Moving	-	100.00	1,200.00	1,100.00
75101	Contingency	-	-	3,000.00	3,000.00
75201	Legal Expense	-	-	5,000.00	5,000.00
75301	Other Medical Expense	-	168.35	32,000.00	31,831.65
75302	Counseling / Training Expense	-	25.00	8,000.00	7,975.00
75400	Emergency Assistance	300.00	2,750.00	15,000.00	12,250.00
80000	Casework Services	3,278.82	53,168.58	74,000.00	20,831.42
80100	Clerical Services	2,568.61	44,954.36	35,000.00	(9,954.36)
80200	Employee Health Insurance	2,337.83	11,751.83	12,138.00	386.17
80300	Postage	-	845.85	1,000.00	154.15
80400	Office Supplies	-	1,599.82	2,000.00	400.18
80500	Printing	-	393.86	2,000.00	1,606.14
80700	Telephone	-	-	3,000.00	3,000.00
80800	Office Utilities	-	-	1,000.00	1,000.00
80900	Misc. Admin. Expense	-	929.56	1,200.00	270.44
80901	Bank Service Charges	210.79	1,554.61	-	(1,554.61)
80902	IRS Penalties 2012	-	6,872.44	-	(6,872.44)
81000	Seminar / Education Expense	-	600.00	6,500.00	5,900.00
81100	Equipment Mtce. & Rental	-	2,255.37	3,000.00	744.63
	Total Expenditures	<u>13,410.42</u>	<u>184,307.63</u>	<u>407,038.00</u>	<u>222,730.37</u>
	Net Income (Loss)	<u>(13,375.42)</u>	<u>(16,343.21)</u>	<u>(238,925.00)</u>	<u>222,581.79</u>

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

04 - Mental Health Fund

70 - Mental Health

Account #	Account Name	Month to Date	Year to Date	Budget	Variance
40000	Property Taxes	-	1,153,829.28	1,160,674.00	(6,844.72)
	Total Revenues	-	1,153,829.28	1,160,674.00	(6,844.72)
00100	Mental Health Operating Expense	-	1,153,829.28	1,160,674.00	6,844.72
	Total Expenditures	-	1,153,829.28	1,160,674.00	6,844.72
	Net Income (Loss)	-	-	-	-

Aurora Township
Statement of Revenues and Expenditures
For the Ten Months Ended January 31, 2014

06 - Liability Insurance Fund

72 - Liability Insurance

<u>Account #</u>	<u>Account Name</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
40000	Property Taxes	-	59,648.27	60,002.00	(353.73)
42000	Interest income	0.01	0.17	-	0.17
44400	Miscellaneous Income	-	250.00	-	250.00
	Total Revenues	<u>0.01</u>	<u>59,898.44</u>	<u>60,002.00</u>	<u>(103.56)</u>
10100	TOIRMA	-	42,949.00	60,000.00	17,051.00
80900	Misc. Admin. Expense	15.00	150.00	-	(150.00)
	Total Expenditures	<u>15.00</u>	<u>43,099.00</u>	<u>60,000.00</u>	<u>16,901.00</u>
	Net Income (Loss)	<u>(14.99)</u>	<u>16,799.44</u>	<u>2.00</u>	<u>16,797.44</u>

07 - Equipment Building Fund

73 - Equipment & Building

<u>Account #</u>	<u>Account Name</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
40000	Property Taxes	-	139,179.79	140,016.00	(836.21)
42000	Interest income	0.01	0.10	-	0.10
	Total Revenues	<u>0.01</u>	<u>139,179.89</u>	<u>140,016.00</u>	<u>(836.11)</u>
00102	Equip. Purch/Bldg Improvements	-	134,906.00	140,000.00	5,094.00
10101	Misc. Admin Expenses	-	-	-	-
80900	Misc. Admin. Expense	15.00	278.54	-	(278.54)
	Total Expenditures	<u>15.00</u>	<u>135,184.54</u>	<u>140,000.00</u>	<u>4,815.46</u>
	Net Income (Loss)	<u>(14.99)</u>	<u>3,995.35</u>	<u>16.00</u>	<u>3,979.35</u>

08 - Joint Bridge Fund

74 - Joint Bridge

<u>Account #</u>	<u>Account Name</u>	<u>Month to Date</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
40000	Property Taxes	-	59,648.27	60,002.00	(353.73)
42000	Interest income	0.09	0.90	-	0.90
	Total Revenues	<u>0.09</u>	<u>59,649.17</u>	<u>60,002.00</u>	<u>(352.83)</u>
00101	Bridge & Drainage Repairs	-	325.00	60,000.00	60,325.00
	Net Income (Loss)	<u>0.09</u>	<u>59,324.17</u>	<u>2.00</u>	<u>59,972.17</u>

Aurora Township
Financial Statement Variance Analysis
As of January 31, 2014

Revenues

Property Taxes – all funds – We received the final distribution of the 2012 property taxes in November 2013. Our next property tax distribution is expected at the end of May 2014 for the first installment of the 2013 property tax assessments.

Personal Property Replacement Taxes – Town and Road Funds – We received a personal property tax distribution in January 2014 (\$44,551 in Town Fund and \$35,895 in Road Fund). We should receive one final distribution in March for a nominal amount.

Tax Increment Financing (TIF) – Town and Road Funds – We budgeted \$26,600 in Town Fund and \$43,572 in Road Fund. We received our first distribution in January for \$11,034 in Town Fund and \$4,994 in Road Fund. We expect one additional payment in March 2014.

Youth Center Revenues in total are expected to come in at the budgeted amount by year-end. Through January 31st, we have collected \$240,000 of the \$252,900 budgeted. The additional grant revenue of over \$17,000 so far this year was offset by lower than expected lunch program reimbursements and field trip revenues.

Ride In Kane Revenues from PACE are currently below the budgeted amount of \$330,000, but received \$25,600 in February for December services and can expect another check in March for approximately \$25,000. The fares increased from \$3 per ride to \$4 per ride effective January 1st, but the bad weather caused a slight decrease in the number of riders during the past month.

Expenses

Town Fund

Supervisor's Division

As stated last month, many of the line items are final balances for the fiscal year including TOIRMA insurance premiums, capital outlay/building, mosquito control, lawn crew wages and miscellaneous costs, senior services wages, and electrical aggregation consulting fee.

We anticipate that the final net income for the Supervisor's division will be at the budgeted amount of \$1,521,000. We are currently evaluating several significant building repairs needed at the youth center and main office buildings.

Assessor's Division

In January, the Assessor incurred costs associated with computer upgrades and membership renewals in addition to normal monthly operating costs.