

## **VILLAGE OF BEECHER ANNUAL TREASURER'S REPORT**

The following is the annual report of the Treasurer of the Village of Beecher, Kim Koutsky, of all revenues and expenses as per itemized statement during the fiscal year commencing on May 1, 2013 and ending on April 30, 2014:

### **GENERAL ACCOUNT**

<i>BEGINNING BALANCE IN GENERAL FUND</i>	<i>\$592,975.74</i>
<b>INCOME</b>	
REAL ESTATE TAX	\$922,351.13
LIQUOR LICENSES	\$11,012.50
BUSINESS LICENSES	\$2,962.19
ANIMAL LICENSES	\$8,463.00
CONTRACTOR'S LICENSES	\$16,750.00
AMUSEMENT DEVICE LICENSES	\$962.53
VIDEO GAMING TAX	\$11,381.95
BUILDING PERMITS	\$35,949.24
RE-INSPECTION FEES	\$90.00
PARK IMPACT FEES	\$2,465.00
STATE INCOME TAX	\$421,494.22
REPLACEMENT TAX	\$7,621.74
SALES TAX	\$375,351.78
STATE USE TAX	\$69,206.83
E 9-1-1 GRANT	\$2,790.46
INTERGOVERNMENTAL REVENUES	\$7,000.00
COURT FINES	\$34,100.38
LOCAL ORDINANCE FINES	\$10,950.00
TOWING FEES	\$26,379.37
INTEREST INCOME	\$1,109.04
TELECOMMUNICATIONS TAX	\$140,259.95
FRANCHISE FEES - CATV	\$57,093.41
REIMBURSEMENTS - ENGINEERING	\$5,004.00
MOSQUITO ABATEMENT FEES	\$20,294.94
MISCELLANEOUS INCOME	\$9,262.07
FIXED ASSET SALES	\$900.00
INTERFUND OPERATING TRANSFERS	\$27,765.00
ENCUMBERANCES	\$0.00
<b>TOTAL INCOME</b>	<b>\$2,228,970.73</b>

**EXPENSES BY DEPARTMENT**

**VILLAGE PRESIDENT & BOARD OF TRUSTEES**

ELECTED OFFICIALS SALARIES	\$22,400.00
APPT OFFICIALS SALARIES	\$4,900.00
SOCIAL SECURITY	\$2,088.47
TELEPHONE	\$560.00
DUES AND PUBLICATIONS	\$4,759.14
CONFERENCES	\$3,457.64
MEETING EXPENSES	\$234.80

**ADVISORY BOARDS & COMMISSIONS**

APPOINTED OFFICIALS SALARIES	\$420.00
FICA	\$32.14
ENGINEERING SERVICES	\$4,455.40
DUES AND PUBLICATIONS	\$41.73
MEETING EXPENSES	\$767.13

**DEPARTMENT OF ADMINISTRATION**

SALARIES FULL-TIME	\$90,746.80
HEALTH INSURANCE	\$24,685.20
SOCIAL SECURITY	\$6,942.21
IMRF	\$10,499.94
AUDITING SERVICES	\$9,000.00
LEGAL SERVICES	\$38,425.54
DATA PROCESSING SERVICES	\$3,750.00
CODIFICATION	\$3,100.00
POSTAGE	\$2,201.84
TELEPHONE	\$2,157.79
COPYING AND PRINTING	\$4,865.59
LEGAL NOTICES	\$2,015.30
DUES AND PUBLICATIONS	\$1,083.28
MEETING EXPENSES	\$363.87
PROFESSIONAL DEVELOPMENT	\$3,000.00
OFFICE SUPPLIES	\$1,700.00

**DEPARTMENT OF INSPECTIONAL SERVICES**

PART-TIME SALARIES - CODE ENFORCEMENT	\$3,712.50
SOCIAL SECURITY	\$284.01
OTHER CONTRACTUAL SERVICES	\$29,677.48

**EMERGENCY SERVICES & DISASTER AGENCY**

APPOINTED OFFICIALS SALARIES	\$250.00
MAINTENANCE SERVICE - EQUIP.	\$1,445.00
SUPPLIES - OTHER	\$270.95

**DEPARTMENT OF POLICE**

SALARIES FULL-TIME	\$507,657.35
SALARIES PART-TIME	\$101,919.39
OVERTIME	\$32,061.01
HEALTH INSURANCE	\$116,705.24
SOCIAL SECURITY	\$48,714.62
IMRF	\$64,756.38
UNIFORM ALLOWANCE	\$8,054.04
MAINT. SERVICE - VEHICLES	\$11,630.16
MAINT. SERVICE - EQUIP	\$12,115.84
LEGAL SERVICES	\$32,400.00
DATA PROCESSING SERVICES	\$5,710.04
OTHER PROFESSIONAL SERVICES	\$4,292.17
POSTAGE	\$624.06
TELEPHONE	\$3,223.99
COPYING AND PRINTING	\$1,986.52
DISPATCHING SERVICES	\$116,366.00
DUES AND PUBLICATIONS	\$1,510.11
TRAINING	\$8,852.93
MEETING EXPENSES	\$165.49
PROFESSIONAL DEVELOPMENT	\$2,500.00
CIRCUIT COURT RENT	\$360.00
MAINT. SUPPLIES - VEHICLES	\$3,985.34
OFFICE SUPPLIES	\$2,503.53
FIELD SUPPLIES	\$16,995.38
UNLEADED FUEL	\$40,786.23
NEW VEHICLE	\$28,076.48
MISC EXPENSES	\$0.00

**DEPARTMENT OF ENVIRONMENTAL HEALTH & SANITATION**

MOSQUITO ABATEMENT SERV	\$8,141.50
OTHER CONTRACTUAL SERV	\$1,978.52

**DEPARTMENT OF STREETS & ALLEYS**

SALARIES FULL-TIME	\$95,552.42
SALARIES PART-TIME	\$0.00
OVERTIME	\$16,630.91
HEALTH INSURANCE	\$16,134.08
SOCIAL SECURITY	\$8,705.43
IMRF	\$13,004.61
UNIFORM ALLOWANCE	\$2,892.43
MAINT. SERVICE - EQUIPMENT	\$3,494.75
MAINT. SERVICE - VEHICLES	\$16,951.58
MAINT. SERVICE - STREET	\$12,168.78
MAINT. SERVICE - STREET LIGHT	\$178.20
ENGINEERING	\$2,900.00
STREET LIGHTING	\$113,903.95
RENTALS	\$5,442.66
OTHER CONTRACTUAL SERVICES	\$1,400.00
MAINT. SUPPLIES EQUIPMENT	\$3,182.16
MAINT. SUPPLIES - VEHICLES	\$5,756.58
MAINT. SUPPLIES - STREET	\$31,374.28
SMALL TOOLS	\$500.00
UNLEADED FUEL	\$47,341.76
CAPITAL OUTLAY - EQUIPMENT	\$9,500.00

**DEPARTMENT OF BUILDINGS & PUBLIC PROPERTIES**

MAINT. SERVICE - BUILDING	\$4,989.91
MAINT. SUPPLIES - BUILDING	\$1,145.54
JANITORIAL SUPPLIES	\$1,147.20
BUILDING	\$5,900.00
DEPOT RENT	\$1,816.00
NEW EQUIPMENT - CATV	\$2,000.00

**CAPITAL IMPROVEMENTS**

TRANSFER TO 625 DIXIE HIGHWAY ACCOUNT	\$295,000.00
---------------------------------------	--------------

**COMPREHENSIVE EXPENSES**

HEALTH INSURANCE	\$14,080.15
UNEMPLOYMENT INSURANCE	\$8,695.20
COMPREHENSIVE INSURANCE	\$38,940.00
OTHER CONTRACTUAL SERVICES	\$579.60
FISCAL AGENT FEES	\$350.00
SALES TAX REIMBURSEMENTS	\$126,804.98
PROPERTY TAX REIMB	\$7,697.34
CAPITAL EQUIPMENT	\$9,859.00
INTERFUND TRANS - GO BOND ACCT	\$69,573.25
INTERFUND TRANS - CAP EQUIP FUND	\$8,292.00
INTERFUND TRANSFER - PARK FUND	\$2,465.00

**PARKS AND RECREATION**

SALARIES - PART-TIME	\$6,848.83
SOCIAL SECURITY	\$541.26
MAINT. SERVICE - PARKS	\$5,900.00
ELECTRIC POWER	\$2,312.35
CONTRACTUAL SERVICES	\$1,128.00
MAINT SUPPLIES - PARKS	\$3,300.00

---

Total Expenses	\$2,494,746.26
----------------	----------------

---

CHANGES IN ACCOUNTS PAYABLE AND OUTSTANDING CHECKS***	\$2,596.64
--	------------

<i>ENDING BALANCE IN GENERAL FUND</i>	\$324,603.57
---------------------------------------	--------------

---

**CAPITAL EQUIPMENT SINKING FUND**

<i>BEGINNING BALANCE IN EQUIP. SINKING FUND</i>	\$73,848.68
<b>INCOME</b>	
INTEREST INCOME	\$92.32
PROCEEDS - FIXED ASSET SALES	\$0.00
INTERFUND TRANSFERS	\$17,506.00
TOTAL INCOME	\$17,598.32
<b>EXPENSES</b>	
CAPITAL OUTLAY - EQUIP.	\$30,930.00
CAPITAL RESERVE	\$0.00
TOTAL EXPENSES	\$30,930.00
CHANGES IN ACCOUNTS PAYABLE AND OUTSTANDING CHECKS***	(\$550.69)
<i>ENDING BALANCE IN EQUIP. SINKING FUND</i>	\$61,067.69

---

**REFUSE ACCOUNT**

<i>BEGINNING BALANCE IN REFUSE FUND</i>	\$69,485.32
<b>INCOME</b>	
REFUSE CHARGES	\$278,398.03
INTEREST INCOME	\$123.97
MISC. INCOME	\$3,936.85
TOTAL INCOME	\$282,458.85
<b>EXPENSES</b>	
REFUSE DISPOSAL	\$256,829.80
YARD WASTE BAGS	\$7,702.00
INTERFUND OPERATING TRANS.	\$24,300.00
TOTAL EXPENSES	\$288,831.80
CHANGES IN ACCOUNTS PAYABLE/RECEIVABLE AND OUTSTANDING CHECKS***	(\$103.50)
<i>ENDING BALANCE IN REFUSE FUND</i>	\$63,215.87

---

**PARKS & RECREATION**

<i>BEGINNING BALANCE IN THE PARK FUND</i>	\$271.47
<b>INCOME</b>	
INTEREST INCOME	\$0.58
MISC. INCOME	\$0.00
TRANSFER FROM GENERAL FUND	\$2,465.00
TOTAL INCOME	\$2,465.58
<b>EXPENSES</b>	
TRANSFER TO GENERAL FUND	\$2,465.00
TOTAL EXPENSES	\$2,465.00
CHANGES IN ACCOUNTS PAYABLE AND OUTSTANDING CHECKS***	\$0.00
<hr/> <hr/>	
<i>ENDING BALANCE IN THE PARK FUND</i>	\$272.05

**MOTOR FUEL TAX (MFT) ACCOUNT**

<i>BEGINNING BALANCE IN MFT FUND</i>	\$104,056.74
<b>INCOME</b>	
MOTOR FUEL TAX	\$107,074.45
INTEREST	\$88.17
SPECIAL MFT PAYMENT	\$17,853.00
TOTAL INCOME	\$125,015.62
<b>EXPENSES</b>	
ENGINEERING	\$2,750.00
MAINT. SUPPLIES - STREET	\$35,672.72
DEBT SERVICE - 2006 INSTALL	\$95,000.00
CAPITAL PROJECTS	\$17,853.00
TOTAL EXPENSES	\$151,275.72
CHANGES IN ACCOUNTS PAYABLE AND OUTSTANDING CHECKS***	\$363.00
<hr/> <hr/>	
<i>ENDING BALANCE IN MFT FUND</i>	\$77,433.64

**JOINT FUEL ACCOUNT**

<i>BEGINNING BALANCE IN FUEL FUND</i>	\$10,903.45
<b>INCOME</b>	
FUEL FUND RECEIPTS	\$319,712.15
INTEREST	\$30.79
TOTAL INCOME	\$319,742.94
<b>EXPENSES</b>	
FUEL PAYMENTS	\$313,058.49
CAPITAL OUTLAY - EQUIPMENT	\$0.00
TOTAL EXPENSES	\$313,058.49
CHANGES IN ACCOUNTS PAYABLE AND OUTSTANDING CHECKS***	\$0.00
<hr/> <hr/>	
<i>ENDING BALANCE IN FUEL FUND</i>	\$17,587.90

**G.O. BOND REDEMPTION FUND**

<i>BEGINNING BALANCE IN THE G.O. BOND REDEMPTION ACCOUNT</i>	\$1,031.43
<b>INCOME</b>	
INTEREST INCOME	\$8.63
INTERFUND OPERATING TRANS	\$69,573.25
TOTAL INCOME	\$69,581.88
<b>EXPENSES</b>	
PRINCIPAL AND INTEREST	\$69,572.50
BUILDING	\$0.00
TOTAL EXPENSES	\$69,572.50
CHANGES TO ACCOUNTS PAYABLE AND OUTSTANDING CHECKS***	\$0.00
<hr/> <hr/>	
<i>ENDING BALANCE OF BOND REDEMPTION ACCT.</i>	\$1,040.81

**PUBLIC INFRASTRUCTURE ACCOUNT**

*BEGINNING BALANCE IN THE PUBLIC  
INFRASTRUCTURE ACCOUNT* \$202,056.01

**INCOME**

1/2% INFRASTRUCTURE SALES TAX \$112,967.66  
INTEREST INCOME \$100.26

TOTAL INCOME \$113,067.92

**EXPENSES**

DEBT SERVICE - 2006 INSTALLMENT \$77,646.72  
ENGINEERING \$0.00  
CAPITAL OUTLAY-INFRASTRUCTURE \$185,353.28  
INTERFUND TRANSFERS \$0.00

TOTAL EXPENSES \$263,000.00

CHANGES TO ACCOUNTS PAYABLE/RECEIVABLE  
AND OUTSTANDING CHECKS\*\*\* \$3,226.79

---

---

*ENDING BALANCE PUBLIC INFRASTRUCTURE  
ACCOUNT* \$48,897.14

---

*BEGINNING BALANCE IN WATER & SEWER  
OPERATIONS MAINTENANCE FUND* \$328,687.04

**WATER ACCOUNT**

**INCOME**

WATER CHARGES \$567,919.32  
WATER SERVICE CONNECTION FEES \$8,947.07  
INTEREST INCOME \$497.17  
RENTAL INCOME \$2,700.00  
MISCELLANEOUS INCOME \$2,575.00

TOTAL INCOME \$582,638.56



<b>EXPENSES</b>	
SALARIES FULL-TIME	\$204,587.85
SALARIES OVERTIME	\$9,440.10
HEALTH INSURANCE	\$49,896.50
SOCIAL SECURITY	\$15,827.84
IMRF	\$24,597.98
MAINT. SERVICE- VEHICLES	\$5,320.00
MAINT. SERVICE - WATER SYSTEM	\$26,191.71
AUDIT	\$5,000.00
ENGINEERING	\$1,200.00
LEGAL SERVICES	\$3,523.31
DATA PROCESSING SERVICES	\$3,100.00
LABORATORY ANALYSIS	\$4,068.00
POSTAGE	\$1,769.45
TELEPHONE	\$1,120.39
LEASED CONTROL LINES	\$1,649.70
DUES AND PUBLICATIONS	\$518.56
TRAINING	\$647.85
ELECTRIC POWER	\$24,277.24
COMPREHENSIVE INSURANCE	\$18,814.00
OTHER PROFESSIONAL SERVICES	\$49,358.44
MAINT. SUPPLIES - BUILDING	\$350.00
MAINT. SUPPLIES - WATER SYSTEM	\$63,697.05
OFFICE SUPPLIES	\$2,400.00
SMALL TOOLS	\$800.00
UNLEADED FUEL	\$1,200.00
DIESEL FUEL	\$600.00
CHEMICALS	\$36,295.90
CAPITAL OUTLAY - BUILDING	\$95,000.00
CAPITAL OUTLAY - EQUIPMENT	\$5,800.00
INTERFUND TRANS	\$48,420.00
<b>TOTAL EXPENSES</b>	<b>\$705,471.87</b>

---



---

**SEWER ACCOUNT****INCOME**

SEWER CHARGES	\$465,361.55
LIFT STATION CHARGES	\$10,388.68
DEBT SERVICES CHARGES	\$106,605.06
MISC. INCOME	\$0.00
TOTAL INCOME	\$582,355.29

**EXPENSES**

SALARIES FULL-TIME	\$120,416.45
SALARIES - PART-TIME	\$22,408.00
OVERTIME	\$13,072.04
HEALTH INSURANCE	\$13,845.90
SOCIAL SECURITY	\$11,347.88
IMRF	\$15,092.37
UNIFORM ALLOWANCE	\$3,990.00
MAINT. SERVICE - EQUIPMENT	\$19,600.00
MAINT. SERVICE - VEHICLES	\$2,889.59
MAINT. SERVICE - SEWER SYSTEM	\$19,855.54
AUDIT	\$5,000.00
ENGINEERING	\$2,028.90
LEGAL SERVICES	\$3,523.32
DATA PROCESSING SERVICES	\$1,605.00
LABORATORY ANALYSIS	\$4,171.10
OTHER PROFESSIONAL SERVICES	\$2,172.01
POSTAGE	\$1,508.94
TELEPHONE	\$966.79
IEPA PERMIT FEES	\$11,000.00
TRAINING	\$2,188.00
ELECTRICAL POWER	\$48,464.81
NATURAL GAS	\$4,658.94
COMPREHENSIVE INSURANCE	\$18,814.00
CONTRACTUAL SERVICES	\$44,915.00
MAINT. SUPPLIES - BUILDING	\$500.00
MAINT. SUPPLIES - EQUIPMENT	\$2,500.00
MAINT. SUPPLIES - SEWER SYSTEM	\$2,533.29
OFFICE SUPPLIES	\$1,200.00
SMALL TOOLS	\$500.00
DIESEL FUEL	\$600.00
CAPITAL OUTLAY - EQUIPMENT	\$18,275.00
INTERFUND TRANS - DEBT FUND	\$114,354.00
TOTAL EXPENSES	\$533,996.87

CHANGES IN ACCOUNTS PAYABLE /RECEIVABLE AND OUTSTANDING CHECKS***	\$27,647.44
--	-------------

---

---

<i>ENDING BALANCE IN WATER &amp; SEWER OPERATIONS MAINTENANCE FUND</i>	\$226,564.71
--	--------------

---

**WATER & SEWER CAPITAL IMPROVEMENTS**

*BEGINNING BALANCE IN WATER & SEWER CAPITAL IMPROVEMENTS FUND* \$128,541.81

**INCOME**

WATER TAP-INS \$7,751.00  
SEWER TAP-INS \$15,772.00  
INTEREST INCOME \$275.20  
INTERFUND TRANSFERS \$0.00

TOTAL INCOME \$23,798.20

**EXPENSES**

MAINT. SERV - WATER SYSTEM \$2,500.00  
CAPITAL OUTLAY - INFRAS. \$22,703.72  
MAINT. SERV - SEWER SYSTEM \$2,424.40  
ENGINEERING \$0.00  
PLANNING SERVICES \$5,741.64  
OTHER PROFESSIONAL SERVICES \$4,200.00

TOTAL EXPENSES \$37,569.76

CHANGES IN ACCOUNTS PAYABLE/RECEIVABLE AND  
OUTSTANDING CHECKS\*\*\* **(\$1,777.50)**

---

*ENDING BALANCE IN WATER & SEWER CAPITAL IMPROVEMENTS FUND* \$112,992.75

---

**WATERMAIN REPLACEMENT ACCOUNT**

*BEGINNING BALANCE* \$38,190.38

**INCOME**

TRANSFERS IN \$0.00  
INTEREST \$61.15

**EXPENSES**

WATERMAIN REPLACEMENT \$0.00  
ENGINEERING \$0.00

TOTAL EXPENSES \$0.00

CHANGES IN ACCOUNTS PAYABLE/RECEIVABLE AND  
OUTSTANDING CHECKS\*\*\* \$0.00

---

*ENDING BALANCE IN WATERMAIN REPLACEMENT ACCOUNT* \$38,251.53

---

**WATER & SEWER DEBT SERVICE**

*BEGINNING BALANCE IN WATER & SEWER DEBT SERVICE FUND* \$321,000.03

**INCOME**

UTILITY TAX \$178,465.42  
INTEREST INCOME \$644.18  
TRANSFER FROM WATER FUND \$9,504.00  
TRANSFER FROM SEWER FUND \$104,687.00

TOTAL INCOME \$293,300.60

**EXPENSES**

2002 INSTALL CONTRACT \$99,423.75  
1996 IEPA LOAN \$225,072.86

TOTAL EXPENSES \$324,496.61

CHANGES IN ACCOUNTS PAYABLE/RECEIVABLE AND OUTSTANDING CHECKS\*\*\* \$0.00

---

*ENDING BALANCE IN WATER & SEWER DEBT SERVICE FUND* \$289,804.02

---

**625 DIXIE HIGHWAY RENOVATION ACCOUNT (NEW VILLAGE HALL)**

*BEGINNING BALANCE* \$0.00

**INCOME**

TRANSFERS IN \$390,000.00  
INTEREST \$164.63

TOTAL INCOME \$390,164.63

**EXPENSES**

PURCHASE BUILDING AND LAND SURVEY \$118,402.85  
ARCITECHTURAL FEES \$1,700.00  
DEBRIS REMOVAL FROM DEMOLITION \$1,650.00  
\$644.70

TOTAL EXPENSES \$122,397.55

*ENDING BALANCE* \$267,767.08

**STATUS OF ACCOUNTS AS OF 04/30/13**

**VILLAGE OF BEECHER MAIN ACCOUNTS**

General Fund Checking Account	\$324,603.57
Central Fund Checking Account	\$47,812.31
Motor Fuel Tax Account	\$77,433.64
Refuse Account	\$63,215.87
Joint Fuel Account	\$17,587.90
Park Improvements Account	\$272.05
Public Infrastructure Account	\$48,897.14
G.O. Bond Redemption Account	\$1,040.81
Capital Equipment Account	\$61,067.69
625 Dixie Highway Renovation Account (New Village Hall)	\$267,767.08

**VILLAGE OF BEECHER WATER AND SEWER SYSTEM ACCOUNTS**

Operations and Maintenance Account	\$226,564.71
Debt Service Account	\$364,430.06
Capital Improvements Account	\$112,992.75
Watermain Replacement Account	\$38,251.53

**VILLAGE OF BEECHER MISC ACCOUNTS**

Builder's Escrow External Improvements Account	\$15,776.17
Police Department Asset Forfeiture Account	\$12,460.50
Fourth of July Commission Account	\$77,793.07
Memorial Tree Account	\$127.64
Beautification Commission Account	\$3,624.56
Youth Commission Account	\$4,660.25
Veteran's Memorial Perpetual Care Account	\$11,863.42
Nantucket Subdivision Escrow	\$78,394.33
Preserve at Cardinal Creek Subdivision Escrow	\$129,932.36
Newsletter Account	\$3,848.63
170 Indiana Escrow Account	\$34,643.04
Firemen's Park Ballfield Lights Account	\$1,913.47
Ribbon of Hope	\$8,020.08

TOTAL OF ALL CASH ACCOUNTS AS OF 04/30/14 \$2,034,994.63

\*\*\*NOTE: This report was converted from an accrual to a cash basis.