

**VILLAGE OF LA GRANGE
VILLAGE BOARD MEETING
MONDAY, OCTOBER 13, 2014**

7:30 p.m.

**Village Hall Auditorium
53 South La Grange Road
La Grange, IL 60525**

**Thomas E. Livingston
Village President**

**John Burns
Village Clerk**

VILLAGE OF LA GRANGE
BOARD OF TRUSTEES REGULAR MEETING

Village Hall Auditorium
53 South La Grange Road
La Grange, IL 60525

AGENDA

Monday, October 13, 2014 – 7:30 p.m.

1. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE
 - Trustee Holder*
 - Trustee Kuchler*
 - Trustee Langan*
 - Trustee McCarty*
 - Trustee Nowak*
 - Trustee Palermo*
 - President Livingston*

2. PRESIDENT'S REPORT
 - This is an opportunity for the Village President to report on matters of interest or concern to the Village.*

3. PUBLIC COMMENTS REGARDING AGENDA ITEMS
 - After the Village Clerk has announced the items included on the Omnibus Agenda and under Current Business, members of the public will have the opportunity to speak about any matter that is listed on this Agenda.*

4. OMNIBUS AGENDA AND VOTE
 - Matters on the Omnibus Agenda will be considered by a single motion and vote because they already have been considered fully by the Board at a previous meeting, or have been determined to be of a routine nature. Any member of the Board of Trustees may request that an item be moved from the Omnibus Agenda to Current Business for separate consideration.*

 - A. Ordinance – Disposal of Surplus Property / Miscellaneous Personal Property

 - B. Minutes of the Village of La Grange Board of Trustees Regular Meeting, Monday, September 22, 2014

 - C. Consolidated Voucher 141013

5. CURRENT BUSINESS
 - This agenda item includes consideration of matters being presented to the Board of Trustees for action.*

 - A. Presentation – FY 2013-14 Comprehensive Annual Financial Reports:
Referred to Trustee Nowak

B. Award of Contract and Engineering Services Agreement – 2014 Sewer
Televising Program: *Referred to Trustee Langan*

6. MANAGER'S REPORT

This is an opportunity for the Village Manager to report on behalf of the Village Staff about matters of interest to the Village.

7. PUBLIC COMMENTS REGARDING MATTERS NOT ON AGENDA

This is an opportunity for members of the audience to speak about Village related matters that are not listed on this Agenda.

8. EXECUTIVE SESSION

The Board of Trustees may decide, by a roll call vote, to convene in executive session if there are matters to discuss confidentially, in accordance with the Open Meetings Act.

9. TRUSTEE COMMENTS

The Board of Trustees may wish to comment on any matters.

10. ADJOURNMENT

The Village of La Grange is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations so that they can observe and/or participate in this meeting, or who have questions, regarding the accessibility of the meeting or the Village's facilities, should contact the Village's ADA Coordinator at (708) 579-2315 promptly to allow the Village to make reasonable accommodations for those persons.

OMNIBUS VOTE

VILLAGE OF LA GRANGE
Police Department

BOARD REPORT

TO: Village President, Village Clerk,
Board of Trustees and Village Attorney

FROM: Robert J. Pilipiszyn, Village Manager and
Michael A. Holub, Chief of Police

DATE: October 13, 2014

RE: **ORDINANCE – DISPOSAL OF SURPLUS PROPERTY / MISCELLANEOUS
PERSONAL PROPERTY**

The Police Department routinely becomes the custodian of a wide variety of property that is lost, mislaid, abandoned, forfeited, or of no further evidentiary value. As the Police Department currently has a number of such items, it would be appropriate at this time to dispose of these items as surplus property.

State law allows the Village to sell or dispose of surplus property in a manner that is best for the Village. All unclaimed/recovered property is disposed of in compliance with the Illinois State Statutes, which requires property to be held for at least six (6) months and after all reasonable efforts have been made to return the property to the rightful owner.

This property disposal request consists of fifty five (55) miscellaneous items of personal property and evidence that have been held for various reasons over the years by the Police Department. All statute of limitations have expired and/or sentences have been completed for the related evidence in the appendix. Other property included in the appendix has no known owner, was turned in for destruction by the owner, or the owner has failed to respond to the Department's attempts to return their property. The attached list details an inventory of property to be destroyed, auctioned, or transferred to department use upon approval by the Village Board.

We recommend that the Village Board authorize the La Grange Police Department to dispose of the items as per the attached ordinance.

Y-A

VILLAGE OF LA GRANGE

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING DISPOSAL OF PERSONAL PROPERTY OWNED BY THE VILLAGE OF LA GRANGE

WHEREAS, in the opinion of the corporate authorities of the Village Of La Grange, it is no longer necessary, useful, or in the best interests of the Village to retain ownership of the personal property described in this Ordinance; and

WHEREAS, it has been determined by the President and the Board of Trustees of the Village of La Grange to dispose of said personal property in the manner described in this Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of La Grange, Cook County and State of Illinois, as follows:

Section 1. Recitals. The foregoing recitals are hereby incorporated into this Ordinance as findings of the President and Board of Trustees.

Section 2. Disposal of Surplus Property. The President and Board of Trustees find that the personal property described in Exhibit A attached to this Ordinance and by this reference incorporated into this Ordinance (the "Surplus Property") is no longer necessary or useful to the Village, and thus the Village Manager for the Village of La Grange is hereby authorized to direct the sale or disposal of the Surplus Property in the manner most appropriate to the Village. The Surplus Property shall be sold or disposed of in "as is" condition.

Section 3. Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

PASSED this ____ day of _____ 2014.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this ____ day of _____ 2014.

By: _____
Thomas Livingston, Village President

ATTEST:

John Burns, Village Clerk

4-A.1

Property/Inventory

Exhibit A - Appendix

	CASE #	OFFENSE	DATE	EXP DATE	ITEM#	DESCRIPTION	DISPO
1	2013-01078	Lost Article	01/28/13	06/28/13	1	Tan/Huffy/Santa Fe/Bike	Prep For Auct
2	2013-01812	Found Article	02/14/13	08/14/13	1	Multi/Huffy/Rock it/Bike	Prep For Auct
3	2013-02641	Found Article	03/04/13	09/04/13	1	Gry/Gary Fisher/Tarpon/Bike	Prep For Auct
4	2013-03681	Found Article	03/27/13	09/27/13	1	Red//Magna/Excitor/Bike	Prep For Auct
5	2013-04315	Lost Article	04/09/13	10/14/13	1	Org/Schwinn/High Sierra/Bike	Prep For Auct
6	2013-05575	Found Article	05/04/13	11/04/13	1	Multi/Mongoose/Bike	Prep For Auct
7	2013-05799	Found Article	05/09/13	11/09/13	1	Blk/Umbrell	Prep For Auct
8	2013-06845	Found Article	05/30/13	11/30/13	1	Blu/Specialized/Hard Rock/Bike	Prep For Auct
9	2013-06965	Turned in Prop	06/01/13	12/01/13	1	Blu/Haro/Back Trail/Bike	Prep For Auct
10	2013-08942	Found Article	07/14/13	01/14/14	1	Blk/D Back/Viper/Bike	Prep For Auct
11	2013-08995	Lost Article	07/15/13	01/15/14	1	Blk/Next/PX 4.0/Bike	Prep For Auct
12	2013-10008	Turned in Prop	08/07/13	02/07/14	1	Blu/Roadmaster/Fury/Bike	Prep For Auct
13	2013-10161	Found Article	08/10/13	02/10/14	1	Blk/D Back/Peak/Bike	Prep For Auct
14	2013-10439	Found Article	08/16/13	02/16/14	1	Blu/Other/Scattante 330/Bike	Prep For Auct
15	2013-11470	Lost Article	09/08/13	03/08/14	1	Blu/Bianchi/Forze/Bike	Prep For Auct
16	2013-11831	Stolen Prop	09/16/13	03/16/14	1	Blk/Schwinn/World S/Bike	Prep For Auct
17	2013-11946	Found Article	09/19/13	03/19/14	1	Multi/Unk/Unk/Bike	Prep For Auct
18	2013-11947	Found Article	09/19/13	03/19/14	1	Blu/Schwinn/Clear creek/Bike	Prep For Auct
19	2013-12063	Lost Article	09/22/13	03/22/14	1	Blu/Rampage/Thruster/Bike	Prep For Auct
20	2013-12739	Lost Article	10/05/13	04/05/14	1	Grn/Trek/7300/Bike	Prep For Auct
21	2013-13095	Lost Article	10/14/13	04/14/14	1	Slv/Roadmaster/Unk/Bike	Prep For Auct
22	2013-13771	Found Article	11/02/13	05/02/14	1	Blu/Kabuki/Hilltopper/Bike	Prep For Auct
23	2013-13900	Lost Article	11/06/13	05/06/14	1	Grn/Unk/Wildwood/Bike	Prep For Auct
24	2013-15307	Warrant Arrest	12/15/13	06/15/14	1	Pnk/Diamond Back/Outlook	Prep For Auct
25	2014-00355	Found Article	01/09/14	07/09/14	16	Blk/Rav X/Seat pouch & tubes	Prep For Auct
26					15	Red/Reliegh/M50/Bike	Prep For Auct
27					14	Grn/Duffle Bag	Prep For Donation
28					9-13	Clothing	Prep For Donation
29					8	Bike Lock	Prep For Dest
30					7	Books (2)	Prep For Auct
31					6	Bic Lighter	Prep For Dest
32					5	Hand Warmers	Prep For Dest
33					4	5.11 Boots	Prep For Donation
34					3	Plusbus card	Prep For Dest
35					2	Kramer Foods gift card	Prep For Dest
36					1	\$97.58 USC	Prep For Seizure
37	2013-09739	Turned in Prop	08/01/13	02/01/14	1	Blk/Verison/LG VM670/Phone	Prep For Dest
38	2014-02168	Turned in Prop	02/23/14	08/23/14	1	Wht/I-Phone 5	Prep For Dest
39	2013-12140	Found Article	09/23/13	03/23/14	1	Blk/Canon/Sure Shot/Camera	Prep For Auct
40	2014-03413	Found Article	03/26/14	09/26/14	1	Phone	Prep for Dest
41	2013-10399	Turned in Prop	08/15/13	02/15/14	1	Slv/Waukesha HS class ring	Prep For Auct
42	2013-06976	Found Article	06/01/13	12/01/13	1	Slv/Razor scooter	Prep For Auct
43	UnK	Found Article			1	Slv/Razor scooter	Prep For Auct
44	2014-01601	Found Article	02/11/14	08/11/14	1	Blu/One Touch/testing kit	Prep For Dest
45	2014-01790	Found Article	02/15/14	08/15/14	1	Multi/London Fog/Suit case	Prep For Auct
46	2014-01791	Found Article	02/15/14	08/15/14	1	Multi/London Fog/Suit case	Prep For Auct

4-A.2

Property/Inventory

Exhibit A - Appendix

47	2013-15096	Found Article	12/09/13	06/09/14	1	Pnk/wallet	Prep For Auct
48					2	\$36.42 USC	Prep For Seizure
49	2013-09880	Found Article	08/04/13	02/04/14	1	Multi/Purse	Prep For Auct
50					2	\$4.24 USC	Prep For Seizure
51	2013-04370	Found Article	04/13/13	10/13/13	1	Snow Shovels (2)	Prep For Auct
52	2013-08029	Found Article	06/24/13	12/24/14	1	Unk Mt Bike	Prep For Auct
53	N/A	Dept Property			1	Blu/Gary Fisher/Tassajara/Bike	Prep For Auct
54	Unk	Found Article			1	Blu/Magna/Great Divide/Bike	Prep For Auct
55	Unk	Found Article			1	Blu/Raliegh/M20/Bike	Prep For Auct
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MINUTES

VILLAGE OF LA GRANGE
BOARD OF TRUSTEES REGULAR MEETING

Village Hall Auditorium
53 South La Grange Road
La Grange, IL 60525

Monday, September 22, 2014 - 7:30 p.m.

1. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE

The Board of Trustees of the Village of La Grange regular meeting was called to order at 7:30 p.m. by President Livingston. On roll call, as read by Deputy Village Clerk Elder, the following were present:

PRESENT: Trustees Kuchler, Langan (arrived at 8:02 p.m.), McCarty, Nowak and Palermo with President Livingston presiding.

ABSENT: Village Clerk John Burns
Trustee Holder

OTHERS: Village Manager Robert Pilipiszyn
Assistant Village Manager Andrianna Peterson
Village Attorney Mark Burkland
Finance Director Lou Cipparrone
Community Development Director Patrick Benjamin
Public Works Director Ryan Gillingham
Fire Chief Donald Gay
Police Chief Michael Holub.

President Livingston requested Deputy Village Clerk Elder to lead the audience in the pledge of allegiance.

2. PRESIDENT'S REPORT

A. Oath of Office – Firefighter Paramedic Michael P. Raimondi

With a recent vacancy in the Fire Department created as a result of a promotion, the La Grange Board of Fire and Police Commissioners have appointed Michael P. Raimondi to fill the position of Firefighter/Paramedic effective September 15, 2014. Noting his qualifications, President Livingston requested he step forward and Deputy Village Clerk Elder to administer the oath of office.

B. Oath of Office – Police Officer Bret Hon

With a recent vacancy in the Police Department created as a result of a resignation, the La Grange Board of Fire and Police Commissioners have appointed Bret Hon to fill the position of Police Officer effective September 22, 2014. Noting his qualifications, President Livingston requested he step forward and Deputy Village Clerk Elder to administer the oath of office.

President Livingston provided information on the upcoming annual Open House at the La Grange Fire Department.

Announcing a special meeting of the Village Board scheduled for Monday, October 6, President Livingston noted its purpose is to further consider the Opus Redevelopment Project of the former YMCA property.

President Livingston requested information be provided on the upcoming closure of the La Grange Road railroad crossing. Assistant Village Manager Andrianna Peterson explained that reconstruction of the crossing will begin on Friday, September 26. The crossing will be completely closed for one week and details on accessibility and alternate routes are available on the Village website.

As in past years, the Village will conduct its Fall leaf pick-up program on October 6 and continue through November 26.

President Livingston expressed his thanks to all entities involved in communications related to the recent flooding. Although the severe rain and flooding which occurred on August 22 does not fall within Cook County's disaster relief, the Village is pursuing alternative means of assistance and will provide updates as they become available.

In follow-up to previous discussions regarding the Beds Program, President Livingston noted that Police Chief Holub supplied the Board with data compiled since January 2014 relative to homeless individuals. President Livingston requested Chief Mike Holub to elaborate on the report.

Chief Holub explained the various areas where data was compiled and number of incident calls received relative to homeless individuals. Chief Holub noted the majority were related to a single individual who resides in the Village. Providing details on foot patrols conducted in the Central Business District along with specifics related to homeless incidents in public buildings, Chief Holub indicated that open communication with social service agencies is ongoing.

Although routine Police patrols at schools remains consistent, President Livingston advised that due to budget constraints a School Resource Officer has not been designated. As the Village has actively collaborated with Beds to diversify its service locations, particularly the daytime program to ease concentration and impacts in

particular areas, President Livingston feels a balanced approach continues to evolve. Adding that Beds is seeking grants for supplemental assistance in achieving their goals to utilize various options in serving homeless individuals, President Livingston opened the discussion to the Board.

Trustee Palermo believes the data related to homeless incidents is important and inquired if the Police Department would continue to compile. Although difficult, Chief Holub responded affirmatively.

Trustee Nowak inquired if incident calls have differentiated or decreased from the past. Chief Holub responded that they remain consistent. Trustee Nowak inquired if any imminent issues need to be addressed and Chief Holub responded negatively.

President Livingston advised that this matter would continue to be monitored in the upcoming months.

3. PUBLIC COMMENTS REGARDING AGENDA ITEMS

None

4. OMNIBUS AGENDA AND VOTE

- A. Resolution (#R-14-09) – Intersection Improvements at Locust Avenue and Ogden Avenue / STP Grant Approval
- B. Engineering Services Agreement – Stone Avenue Train Station – CMAQ Pedestrian Access Improvements – Phase I Engineering Services
- C. Minutes of the Village of La Grange Board of Trustees Regular Meeting, Monday, September 8, 2014
- D. Consolidated Voucher 140922 (\$993,698.00)

It was moved by Trustee Langan to approve items A, B, C and D of the Omnibus Agenda, seconded by Trustee Nowak.

Approved by a 5 to 0 roll call vote.

Ayes: Trustees Palermo, Nowak, McCarty, Langan, and Kuchler

Nays: None

Absent: Trustee Holder

5. CURRENT BUSINESS

- A. Engineering Services Agreement – South of 47th Street Drainage Basin Hydraulic Modeling: Referred to Trustee Langan

President Livingston requested the Board's consent to refrain from discussion and voting on this item until after the Manager's report relative to capital projects and sewer improvements had been presented. The Board concurred and President Livingston requested Trustee Langan to read this item into the record.

Trustee Langan provided details on the series of flooding issues due to the recent high intensity rain storms. Although the Village had previously developed drainage studies for each of the three major drainage basins throughout the Village, Trustee Langan noted the Board's request to expedite engineering solutions and pursue funding. Given limited resources, Trustee Langan explained staff's recommendations to implement solutions to address overland flooding; to reduce combined sewer backups; and to reduce rear yard flooding.

Trustee Langan noted the steps by which to proceed and the goals of hydraulic modeling in order to provide various options and cost of implementation. Trustee Langan advised that staff recommends consideration of an agreement with Baxter and Woodman to complete the hydraulic analysis in the amount of \$32,000 and the geotechnical investigation estimated at \$15,000. As this is an unbudgeted item, Trustee Langan advised the need to utilize General Fund reserves.

President Livingston noted this action item would be addressed this evening after the workshop and requested Village Manager Pilipiszyn to present his report.

6. MANAGER'S REPORT

A. Capital Projects / Sewer Improvements Workshop

Village Manager Robert Pilipiszyn explained that this workshop will consist of a series of informational pieces related to capital projects, sewer system improvements, and funding options. Mr. Pilipiszyn requested Finance Director Lou Cipparrone to provide a status update on Village finances, after which Public Works Director Ryan Gillingham to provide options for sewer improvements after which Mr. Cipparrone to comment on options for increases in revenue.

Mr. Cipparrone explained current budgeted and unbudgeted items. Adding that limitations exist on some capital improvements as they are funded by grants, Mr. Cipparrone explained the need for additional revenue sources in order to provide for sewer improvements and other necessary capital projects.

Mr. Gillingham provided a power point presentation describing solutions to address sewer flooding. Mr. Gillingham noted the sequence and solutions to address overland flooding; combined sewer back-up; and rear yard flooding. Mr. Gillingham explained that in order to determine the cost-benefit of constructing sewer improvements it is necessary to perform hydraulic modeling. Showing visual effects of the interior of specific sewers, Mr. Gillingham emphasized the importance of this first step.

Mr. Gillingham further elaborated on working with the Metropolitan Water Reclamation District and the Illinois Department of Transportation in relation to regional flood mitigation projects for sewer improvements and grant funding.

Mr. Cipparrone noted additional capital projects and projected costs for funding these various items. Although General Fund Reserves can be utilized for the hydraulic modeling, Mr. Cipparrone explained the viable options to fund unbudgeted capital projects.

At 8:30 p.m. President Livingston opened the floor for discussion.

Trustee Nowak requested an explanation on the use of a flood wall in the area of the La Grange Country Club. Mr. Gillingham explained this would act as a temporary storage to slow down the release of storm water into the Village's combined sewer.

Trustee McCarty noted concerns with the flood wall and Mr. Gillingham emphasized the importance of utilizing the hydraulic modeling to determine what next steps would be most effective.

Trustee Kuchler expressed his favor of the hydraulic study but noted his concerns in monies budgeted for the MARS project as he would like assurance that monies are appropriated properly. Although challenging, Mr. Gillingham indicated the importance of this project and working with the Metropolitan Water Reclamation District.

Trustee Langan shares concerns in funds being appropriated properly to resolve sewer improvements.

President Livingston requested Mr. Cipparrone to provide various funding options. Mr. Cipparrone noted that even if the referendum for a 1% increase in sales tax is approved there continues to be a shortfall in funding for capital projects and sewer improvements. Mr. Cipparrone explained bonding options, an increase in municipal utility tax, and an increase in sewer rates as possible revenue sources.

Trustee Palermo noted other counties utilize a flood tax for alternate revenues. Trustee Palermo also suggested the use of rain gardens as a cost effective means to reduce flooding.

Although Trustee McCarty concurs with funding concerns, he feels the need to move quickly in resolving flooding issues and is in favor of the hydraulic modeling analysis.

Trustee Nowak agrees that the Village's aging infrastructure needs to be addressed quickly. Trustee Nowak generally supports a freeze on property taxes in

consideration that other funding options can be utilized to address the repairs and replacement of infrastructure.

Although increased revenues are mandated to address needed capital projects, President Livingston noted his discomfort in increasing taxes. President Livingston advised the need to develop additional strategies if the 1% sales tax referendum is not approved by voters and directed staff to prepare a draft document related to budgeting alternatives. President Livingston advised that sewer televising will be considered at the next Village Board meeting.

Trustee Nowak expressed his thanks to Mr. Gillingham for his presentation and providing the Board with possible solutions.

Returning to item 5A under current business, Trustee Langan moved to approve contracts with Baxter and Woodman in the amount of \$47,000 for engineering services for the development of a hydraulic analysis of various alternatives to reduce the flooding south of 47th Street, seconded by Trustee Nowak and McCarty.

Approved by a 5 to 0 roll call vote.

Ayes: Trustees Palermo, Nowak, McCarty, Langan, and Kuchler
Nays: None
Absent: Trustee Holder

7. PUBLIC COMMENTS REGARDING MATTERS NOT ON AGENDA

As the spokesperson for local residents Mike Matteucci, who resides at 744 S. Spring expressed thanks to the Board for providing focus and solutions relative to flooding. Mr. Matteucci is hopeful that funding mechanisms be put in place quickly.

Rose Naseeff, 911 S. Stone expressed her favor of utilizing rain gardens as a cost effective way to reduce flooding.

8. EXECUTIVE SESSION

None

9. TRUSTEE COMMENTS

Trustee Palermo announced upcoming events in the Village and encouraged the public to participate.

Trustee Kuchler thanked Mr. Gillingham for his presentation as well as Chief Holub for his report on the homeless.

Trustee Langan assured Mr. Matteucci that the Board is diligent in its efforts to address budget constraints for capital projects related to sewer improvements.

10. ADJOURNMENT

At 9:46 p.m. Trustee Langan moved to adjourn, seconded by Trustee Palermo. Motion approved by voice vote.

Thomas E. Livingston, Village President

ATTEST:

John Burns, Village Clerk

Approved Date:

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VILLAGE OF LA GRANGE

Disbursement Approval by Fund

October 13, 2014

Consolidated Voucher 141013

<u>Fund No.</u>	<u>Fund Name</u>	<u>10/13/14 Voucher</u>	<u>09/25/14 Payroll</u>	<u>10/10/14 Payroll</u>	<u>Total</u>
01	General	197,834.20	286,014.84	303,680.34	787,529.38
21	Motor Fuel Tax	0.00			0.00
22	Foreign Fire Insurance Tax				0.00
24	ETSB	222.80			222.80
27	Drug Enforcement	650.00			650.00
40	Capital Projects	54,140.85			54,140.85
50	Water	208,772.68	39,981.37	40,507.14	289,261.19
51	Parking	5,370.42	25,403.47	25,292.26	56,066.15
60	Equipment Replacement				0.00
70	Police Pension	4,130.27			4,130.27
75	Firefighters' Pension				0.00
80	Sewer	4,045.09	10,383.37	10,332.43	24,760.89
90	Debt Service				0.00
91	SSA 4A Debt Service				0.00
93	SAA 269				0.00
94	SAA 270				0.00
		<u>475,166.31</u>	<u>361,783.05</u>	<u>379,812.17</u>	<u>1,216,761.53</u>

We the undersigned Manager and Clerk of the Village of La Grange hereby certify that, to the best of our knowledge and belief, the foregoing items are true and proper charges against the Village and hereby approve their payment.

Village Manager

Village Clerk

President

Trustee

Trustee

Trustee

Trustee

Trustee

Trustee

DATE: 10/09/14
 TIME: 08:53:18
 ID: AP222000.WOW

VILLAGE OF LA GRANGE
 MANUAL PRE-CHECK RUN EDIT

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
130670	LGPDF	LA GRANGE POLICE DRUG FUND			09/25/14		
	140924	09/24/14	01	FORFEITED MONEY FROM ISP		01-00-58-5899	2,861.39
						INVOICE TOTAL:	2,861.39 *
						CHECK TOTAL:	2,861.39
130671	GUA	GUARDIAN LIFE INSURANCE			09/26/14		
	140923	09/23/14	01	DENTAL PREMIUMS/L DENO		01-00-38-3806	104.37
						INVOICE TOTAL:	104.37 *
						CHECK TOTAL:	104.37
130672	HEA2555	HEALTHCARE SERVICE CORPORATION			09/26/14		
	14/10	09/16/14	01	OCT EMPL HEALTH INS PREMIUM		01-00-31-3105	17,395.90
			02	OCT EMPL HEALTH INS PREMIUM		01-00-31-3105	12,829.70
			03	OCT EMPL HEALTH INS PREMIUM		01-02-60-6010	1,744.97
			04	OCT EMPL HEALTH INS PREMIUM		01-03-60-6010	5,070.20
			05	OCT EMPL HEALTH INS PREMIUM		01-06-60-6010	4,757.49
			06	OCT EMPL HEALTH INS PREMIUM		01-07-60-6010	28,684.66
			07	OCT EMPL HEALTH INS PREMIUM		01-09-60-6010	20,922.95
			08	OCT EMPL HEALTH INS PREMIUM		01-11-60-6010	8,560.14
			09	OCT EMPL HEALTH INS PREMIUM		51-00-60-6010	2,222.39
			10	OCT EMPL HEALTH INS PREMIUM		50-00-60-6010	13,152.94
			11	OCT EMPL HEALTH INS PREMIUM		80-00-60-6010	1,267.55
						INVOICE TOTAL:	116,608.89 *
						CHECK TOTAL:	116,608.89
130673	DEA3678	DEARBORN NATL LIFE INSURANCE			09/26/14		
	14/10	09/19/14	01	OCT EMPL LIFE INS PREMIUM		01-02-60-6010	22.80
			02	OCT EMPL LIFE INS PREMIUM		01-03-60-6010	22.80
			03	OCT EMPL LIFE INS PREMIUM		01-06-60-6010	28.50
			04	OCT EMPL LIFE INS PREMIUM		01-07-60-6010	193.80
			05	OCT EMPL LIFE INS PREMIUM		51-00-60-6010	17.10
			06	OCT EMPL LIFE INS PREMIUM		01-09-60-6010	108.30
			07	OCT EMPL LIFE INS PREMIUM		01-11-60-6010	62.70
			08	OCT EMPL LIFE INS PREMIUM		50-00-60-6010	62.70
			09	OCT EMPL LIFE INS PREMIUM		80-00-60-6010	11.40
			10	OCT EMPL LIFE INS PREMIUM		01-00-31-3105	260.40
						INVOICE TOTAL:	790.50 *
						CHECK TOTAL:	790.50
130674	MANGIA	MANGIA MANGIA			09/26/14		

DATE: 10/09/14
 TIME: 08:53:18
 ID: AP222000.WOW

VILLAGE OF LA GRANGE
 MANUAL PRE-CHECK RUN EDIT

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
130674	MANGIA	MANGIA MANGIA			09/26/14		
	140924	09/24/14	01	CATERING/OPEN HOUSE		01-09-62-6250	284.50
						INVOICE TOTAL:	284.50 *
						CHECK TOTAL:	284.50
						TOTAL AMOUNT PAID:	120,649.65

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VILLAGE OF LA GRANGE
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JOURNAL DATE: 10/09/14

ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	01-00-31-3105	P/R-HOSPITALIZATION-EMPLOYEE	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	17,395.90	
02	01-00-31-3105	P/R-HOSPITALIZATION-EMPLOYEE	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	12,829.70	
03	01-00-31-3105	P/R-HOSPITALIZATION-EMPLOYEE	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	260.40	
04	01-00-38-3806	HELD FOR HEALTH INSURANCE	GUA	140923	DENTAL PREMIUMS/L DENO	104.37	
05	01-00-58-5899	MISCELLANEOUS REVENUE	LGPDF	140924	FORFEITED MONEY FROM ISP	2,861.39	
06	01-02-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	1,744.97	
07	01-02-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	22.80	
08	01-03-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	5,070.20	
09	01-03-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	22.80	
10	01-06-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	4,757.49	
11	01-06-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	28.50	
12	01-07-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	28,684.66	
13	01-07-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	193.80	
14	01-09-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	20,922.95	
15	01-09-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	108.30	
16	01-09-62-6250	FIRE PREVENTION	MANGIA	140924	CATERING/OPEN HOUSE	284.50	
17	01-11-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	8,560.14	
18	01-11-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	62.70	
19	01-00-00-1010	CASH-FNBLG-CHECKING			ACCOUNTS PAYABLE OFFSET		103,915.57
WATER FUND							
20	50-00-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	13,152.94	
21	50-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	62.70	
22	50-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		13,215.64
PARKING FUND							
23	51-00-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	2,222.39	
24	51-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	17.10	
25	51-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		2,239.49
SEWER FUND							
26	80-00-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	1,267.55	
27	80-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	11.40	
28	80-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		1,278.95

INTERFUND SUMMARY

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ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
29	01-00-20-2050	DUE T/F WATER			ACCTS PAYABLE INTERFUND OFFSET	13,215.64	
30	01-00-20-2051	DUE T/F PARKING METER			ACCTS PAYABLE INTERFUND OFFSET	2,239.49	
31	01-00-20-2080	DUE T/F SEWER			ACCTS PAYABLE INTERFUND OFFSET	1,278.95	
32	01-00-00-1010	CASH-FNBLG-CHECKING			ACCTS PAYABLE INTERFUND OFFSET		16,734.08
TOTALS:						137,383.73	137,383.73

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ENTRY DATE: 10/09/2014

JOURNAL #: AP-100914

ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	01-00-31-3105	P/R-HOSPITALIZATION-EMPLOYEE	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	17,395.90	
02	01-00-31-3105	P/R-HOSPITALIZATION-EMPLOYEE	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	12,829.70	
03	01-00-31-3105	P/R-HOSPITALIZATION-EMPLOYEE	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	260.40	
04	01-00-38-3806	HELD FOR HEALTH INSURANCE	GUA	140923	DENTAL PREMIUMS/L DENO	104.37	
05	01-00-58-5899	MISCELLANEOUS REVENUE	LGPDF	140924	FORFEITED MONEY FROM ISP	2,861.39	
06	01-02-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	1,744.97	
07	01-02-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	22.80	
08	01-03-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	5,070.20	
09	01-03-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	22.80	
10	01-06-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	4,757.49	
11	01-06-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	28.50	
12	01-07-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	28,684.66	
13	01-07-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	193.80	
14	01-09-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	20,922.95	
15	01-09-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	108.30	
16	01-09-62-6250	FIRE PREVENTION	MANGIA	140924	CATERING/OPEN HOUSE	284.50	
17	01-11-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	8,560.14	
18	01-11-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	62.70	
19	01-00-00-1010	CASH-FNBLG-CHECKING			ACCOUNTS PAYABLE OFFSET		103,915.57
WATER FUND							
20	50-00-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	13,152.94	
21	50-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	62.70	
22	50-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		13,215.64
PARKING FUND							
23	51-00-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	2,222.39	
24	51-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	17.10	
25	51-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		2,239.49
SEWER FUND							
26	80-00-60-6010	INSURANCE-HOSPITALIZATION	HEA2555	14/10	OCT EMPL HEALTH INS PREMIUM	1,267.55	
27	80-00-60-6010	INSURANCE-HOSPITALIZATION	DEA3678	14/10	OCT EMPL LIFE INS PREMIUM	11.40	
28	80-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		1,278.95

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INTERFUND POSTED SUMMARY

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VILLAGE OF LA GRANGE
POST INVOICES TO GENERAL LEDGER

ENTRY DATE: 10/09/2014

JOURNAL #: AP-100914

ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
29	01-00-20-2050	DUE T/F WATER			ACCTS PAYABLE INTERFUND OFFSET	13,215.64	
30	01-00-20-2051	DUE T/F PARKING METER			ACCTS PAYABLE INTERFUND OFFSET	2,239.49	
31	01-00-20-2080	DUE T/F SEWER			ACCTS PAYABLE INTERFUND OFFSET	1,278.95	
32	01-00-00-1010	CASH-FNBLG-CHECKING			ACCTS PAYABLE INTERFUND OFFSET		16,734.08
TOTALS:						137,383.73	137,383.73

H-C-Y

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
130670	LGPDF	LA GRANGE POLICE DRUG FUND			09/25/14		
	140924	09/24/14	01	FORFEITED MONEY FROM ISP		01-00-58-5899	2,861.39
						INVOICE TOTAL:	2,861.39 *
						CHECK TOTAL:	2,861.39
130671	GUA	GUARDIAN LIFE INSURANCE			09/26/14		
	140923	09/23/14	01	DENTAL PREMIUMS/L DENO		01-00-38-3806	104.37
						INVOICE TOTAL:	104.37 *
						CHECK TOTAL:	104.37
130672	HEA2555	HEALTHCARE SERVICE CORPORATION			09/26/14		
	14/10	09/16/14	01	OCT EMPL HEALTH INS PREMIUM		01-00-31-3105	17,395.90
			02	OCT EMPL HEALTH INS PREMIUM		01-00-31-3105	12,829.70
			03	OCT EMPL HEALTH INS PREMIUM		01-02-60-6010	1,744.97
			04	OCT EMPL HEALTH INS PREMIUM		01-03-60-6010	5,070.20
			05	OCT EMPL HEALTH INS PREMIUM		01-06-60-6010	4,757.49
			06	OCT EMPL HEALTH INS PREMIUM		01-07-60-6010	28,684.66
			07	OCT EMPL HEALTH INS PREMIUM		01-09-60-6010	20,922.95
			08	OCT EMPL HEALTH INS PREMIUM		01-11-60-6010	8,560.14
			09	OCT EMPL HEALTH INS PREMIUM		51-00-60-6010	2,222.39
			10	OCT EMPL HEALTH INS PREMIUM		50-00-60-6010	13,152.94
			11	OCT EMPL HEALTH INS PREMIUM		80-00-60-6010	1,267.55
						INVOICE TOTAL:	116,608.89 *
						CHECK TOTAL:	116,608.89
130673	DEA3678	DEARBORN NATL LIFE INSURANCE			09/26/14		
	14/10	09/19/14	01	OCT EMPL LIFE INS PREMIUM		01-02-60-6010	22.80
			02	OCT EMPL LIFE INS PREMIUM		01-03-60-6010	22.80
			03	OCT EMPL LIFE INS PREMIUM		01-06-60-6010	28.50
			04	OCT EMPL LIFE INS PREMIUM		01-07-60-6010	193.80
			05	OCT EMPL LIFE INS PREMIUM		51-00-60-6010	17.10
			06	OCT EMPL LIFE INS PREMIUM		01-09-60-6010	108.30
			07	OCT EMPL LIFE INS PREMIUM		01-11-60-6010	62.70
			08	OCT EMPL LIFE INS PREMIUM		50-00-60-6010	62.70
			09	OCT EMPL LIFE INS PREMIUM		80-00-60-6010	11.40
			10	OCT EMPL LIFE INS PREMIUM		01-00-31-3105	260.40
						INVOICE TOTAL:	790.50 *
						CHECK TOTAL:	790.50
130674	MANGIA	MANGIA MANGIA			09/26/14		

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	CHECK DATE	ACCOUNT #	ITEM AMT
130674	MANGIA	MANGIA MANGIA			09/26/14		
	140924	09/24/14	01	CATERING/OPEN HOUSE		01-09-62-6250	284.50
						INVOICE TOTAL:	284.50 *
						CHECK TOTAL:	284.50
						TOTAL AMOUNT PAID:	120,649.65

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130675	AHR303	PATRICK AHRENS						
	140922	09/22/14	01	REFUND OVERPYMT WATER BILL	50-00-52-5200		237.87	
						INVOICE TOTAL:	237.87 *	
						CHECK TOTAL:	237.87	
130676	AIR8025	AIRGAS NORTH CENTRAL						
	1601379260L	01/21/14	01	LATE FEE	01-11-62-6220		2.06	
						INVOICE TOTAL:	2.06 *	
	9031307686	09/09/14	01	WHEEL CUTOFF/#8	01-11-62-6220		23.23	
						INVOICE TOTAL:	23.23 *	
	9031495096	09/15/14	01	GRND PGC 200;ROOF LITES/#8	01-11-62-6220		35.22	
						INVOICE TOTAL:	35.22 *	
	9031626366	09/18/14	01	WELDING WIRE	01-11-62-6220		30.00	
						INVOICE TOTAL:	30.00 *	
	9031626367	09/18/14	01	GAS TORCH;ACETYLENE GAS/SHOP	01-11-62-6220		323.56	
						INVOICE TOTAL:	323.56 *	
	9031685153	09/19/14	01	GRINDING WHEELS/SHOP	01-11-62-6220		24.26	
						INVOICE TOTAL:	24.26 *	
	9031775835	09/23/14	01	PORTABLE OXYGEN TANKS/EXCHANGE	01-09-62-6253		187.20	
						INVOICE TOTAL:	187.20 *	
		*** VOID---LEADER CHECK ***						
130677	AIR8025	AIRGAS NORTH CENTRAL						
	9921302457	08/31/14	01	ACETYLENE;AIR;ARGON;O2/SHOP	01-11-62-6220		92.28	
						INVOICE TOTAL:	92.28 *	
						CHECK TOTAL:	717.81	

INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130678	AIS6428	ALL INFORMATION SERVICES, INC						
	27616	09/15/14	01	NED CLOUD BACKUP:1000GB	01-19-62-6230		3,000.00	
			02	NED CLOUD LICENSE/UPDATE	01-19-62-6230		500.00	
						INVOICE TOTAL:	3,500.00 *	
	27643	10/01/14	01	AIS HOST SPAM FILTER	01-19-62-6230		800.00	
						INVOICE TOTAL:	800.00 *	
	50102-1	06/09/14	01	CH 6 CABLE/LEIGHTRONIX	01-12-62-6270		546.25	
						INVOICE TOTAL:	546.25 *	
	50188	06/11/14	01	OFFICE 2013/PD	01-07-62-6220		219.99	
			02	2 PRK COMPUTERS	51-00-66-6600		1,586.96	
			03	2 GIS MONITORS	50-00-62-6230		298.00	
			04	PRINTER/CHIEF	01-07-66-6605		149.99	
						INVOICE TOTAL:	2,254.94 *	
	50452	08/06/14	01	JUL:REMOTE MONITORING	01-19-62-6230		332.50	
			02	JUL:IT CHARGES	01-02-62-6220		95.00	
		*** VOID---LEADER CHECK ***						
130679	AIS6428	ALL INFORMATION SERVICES, INC						
			03	JUL:IT CHARGES	01-06-62-6220		23.75	
			04	JUL:IT CHARGES	01-03-62-6220		118.75	
			05	JUL:IT CHARGES	01-09-62-6220		783.75	
			06	JUL:IT CHARGES	01-07-62-6220		973.75	
			07	JUL:IT CHARGES	01-11-62-6220		118.75	
						INVOICE TOTAL:	2,446.25 *	
	50551	08/20/14	01	JULY: ADD'L IT CHARGES	01-06-62-6220		427.50	
			02	JULY: ADD'L IT CHARGES	01-09-62-6220		47.50	
			03	JULY: ADD'L IT CHARGES	01-07-62-6220		213.75	
						INVOICE TOTAL:	688.75 *	

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130679	AIS6428	ALL INFORMATION SERVICES, INC						
	50607	09/04/14	01	AUG:REMOTE MONITOR	01-19-62-6230		308.75	
			02	AUG: IT CHARGES	01-02-62-6220		47.50	
			03	AUG: IT CHARGES	01-06-62-6220		332.50	
			04	AUG: IT CHARGES	01-03-62-6220		47.50	
		*** VOID---LEADER CHECK ***						
130680	AIS6428	ALL INFORMATION SERVICES, INC						
			05	AUG: IT CHARGES	01-09-62-6220		356.25	
			06	AUG: IT CHARGES	01-07-62-6220		403.75	
			07	CAMERA SYST SETUP/INSTALL	01-11-66-6600		1,710.00	
				INVOICE TOTAL:			3,206.25 *	
				CHECK TOTAL:			13,442.44	
130681	ALL897	ALLY INC						
	13084	09/08/14	01	REMODEL CLEANUP/STONE AVE STN	40-00-66-6604		578.00	
				INVOICE TOTAL:			578.00 *	
	13085	09/08/14	01	EXTRA CLEANING/TRAIN STN	01-10-62-6223		426.00	
				INVOICE TOTAL:			426.00 *	
	13091	09/17/14	01	OCT CUSTODIAL SERVICE:DECK	51-00-62-6280		325.00	
				INVOICE TOTAL:			325.00 *	
	13092	09/17/14	01	OCT CUSTODIAL SERVICE:PD	01-10-62-6221		1,475.26	
				INVOICE TOTAL:			1,475.26 *	
	13095	09/17/14	01	OCTCUSTODIAL SERVICE:DPW	01-10-62-6221		395.00	
				INVOICE TOTAL:			395.00 *	
	13096	09/17/14	01	OCT CUSTODIAL SERVICE:VH	01-10-62-6221		1,644.69	
				INVOICE TOTAL:			1,644.69 *	
				CHECK TOTAL:			4,843.95	

INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130682	ALP417	ALBERT C SCHNELL DBA						
	72095	09/17/14	01	NAME PLATE/STRASSER	01-02-61-6100		29.50	
				INVOICE TOTAL:			29.50 *	
	72101	09/17/14	01	BUSINESS CARDS/E ELDER	01-02-61-6100		55.00	
				INVOICE TOTAL:			55.00 *	
	72132	09/19/14	01	BUSINESS CARDS/PILIPISZN	01-02-61-6100		55.00	
				INVOICE TOTAL:			55.00 *	
				CHECK TOTAL:			139.50	
130683	ALT1054	ALTISOURCE						
	140919	09/19/14	01	REFUND OVERPD WATER BILL	50-00-52-5200		98.00	
				INVOICE TOTAL:			98.00 *	
				CHECK TOTAL:			98.00	
130684	AM8623	A & M PARTS INC						
	287502	05/22/14	01	CREDIT:RETURNED UNDERCOATING	01-11-62-6220		-23.67	
				INVOICE TOTAL:			-23.67 *	
	303851	09/16/14	01	AIR FILTER #8	01-11-62-6220		45.67	
				INVOICE TOTAL:			45.67 *	
	441818	04/22/14	01	BATTERY/#21	01-11-62-6220		205.20	
				INVOICE TOTAL:			205.20 *	
	447346	05/22/14	01	UNDERCOATING/#66	50-00-62-6220		41.46	
				INVOICE TOTAL:			41.46 *	
	452863	06/20/14	01	U-JOINT;EXT BAR;SOCKET/#74	50-00-62-6220		50.40	
				INVOICE TOTAL:			50.40 *	

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130684	AM8623	A & M PARTS INC						
	467887	09/09/14	01	GOJO HAND CLEANER/SHOP	01-11-62-6220		31.98	
						INVOICE TOTAL:	31.98 *	
	467999	09/10/14	01	OIL FILTER/#13	01-11-62-6220		10.86	
			02	OIL FILTER/#13	80-00-62-6220		10.86	
						INVOICE TOTAL:	21.72 *	
		*** VOID---LEADER CHECK ***						
130685	AM8623	A & M PARTS INC						
	468004	09/10/14	01	OIL & FILTERS/MOWERS	01-11-62-6220		53.40	
						INVOICE TOTAL:	53.40 *	
	468359	09/11/14	01	WIPER BLADES/#7	01-11-62-6220		15.28	
						INVOICE TOTAL:	15.28 *	
						CHECK TOTAL:	441.44	
130686	AME5749	AMERICAN MESSAGING						
	U11587340J	10/01/14	01	OCT PAGE COPY SERVICE	24-00-62-6210		82.51	
						INVOICE TOTAL:	82.51 *	
						CHECK TOTAL:	82.51	
130687	AND1662	ANDROMEDA TECHNOLOGY SOLUTIONS						
	57898	09/19/14	01	CREATE MAILBOXES/FD;PD	01-09-61-6100		77.50	
			02	CREATE MAILBOXES/FD;PD	01-07-62-6210		77.50	
						INVOICE TOTAL:	155.00 *	
						CHECK TOTAL:	155.00	

INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130688	AND3323	ANDRES MEDICAL BILLING LTD						
	133965	10/03/14	01	SEPT COLLECTION FEES	01-00-58-5866		1,322.40	
						INVOICE TOTAL:	1,322.40 *	
						CHECK TOTAL:	1,322.40	
130689	AND6006	ANDERSON PEST CONTROL						
	3052212	09/01/14	01	SEPTEMBER PEST CONTROL SVC	01-06-62-6230		66.00	
						INVOICE TOTAL:	66.00 *	
						CHECK TOTAL:	66.00	
130690	ATT	A T & T						
	14/708352193309	09/16/14	01	SEP MODEM LINE 352-1933/PD	01-07-62-6210		65.00	
						INVOICE TOTAL:	65.00 *	
						CHECK TOTAL:	65.00	
		*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***						
130691	ATT	A T & T						
	14/708352212109	09/16/14	01	SEP EMERGENCY LINE 352-2121/FD	01-09-62-6210		163.29	
						INVOICE TOTAL:	163.29 *	
						CHECK TOTAL:	163.29	
		*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***						
130692	ATT	A T & T						
	14/708352213109	09/16/14	01	SEP EMERGENCY LINE 352-2131/PD	01-07-62-6210		242.48	
						INVOICE TOTAL:	242.48 *	
						CHECK TOTAL:	242.48	
		*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***						

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VILLAGE OF LA GRANGE
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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130693	ATT A T & T 14/708354156609	09/22/14	01	SEP OFFICE LINE 354-1566	01-09-62-6210		87.30
						INVOICE TOTAL:	87.30 *
						CHECK TOTAL:	87.30
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			
130694	ATT A T & T 14/708214012409	09/16/14	01	SEP TELEMETRY LINE Z140124/WTR	50-00-62-6210		96.52
						INVOICE TOTAL:	96.52 *
						CHECK TOTAL:	96.52
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			
130695	ATT A T & T 14/708245003709	09/16/14	01	SEP ALARM LINE 708-245-0037	01-11-62-6210		110.13
			02	SEP ALARM LINE 708-245-0037	80-00-62-6210		110.13
						INVOICE TOTAL:	220.26 *
						CHECK TOTAL:	220.26
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			
130696	ATT A T & T 14/708245008709	09/16/14	01	SEP ALARM LINE Z450087/ADM	01-02-62-6210		110.13
			02	SEP ALARM LINE Z450087/FIN	01-03-62-6210		110.13
						INVOICE TOTAL:	220.26 *
						CHECK TOTAL:	220.26
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			
130697	ATT A T & T 14/708245027009	09/16/14	01	SEP ALARM LINE Z450270/CLK ADM	01-02-62-6210		220.27

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VILLAGE OF LA GRANGE
PRE-CHECK RUN EDIT

INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130697	ATT A T & T 14/708245027009	09/16/14	02	SEP ALARM LINE Z450270/COM DEV	01-06-62-6210		220.27
						INVOICE TOTAL:	440.54 *
						CHECK TOTAL:	440.54
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			
130698	ATT A T & T 14/708245520209	09/16/14	01	SEP ALARM LINE Z455202/WTR	50-00-62-6210		440.54
						INVOICE TOTAL:	440.54 *
						CHECK TOTAL:	440.54
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			
130699	ATT5017 AT&T LONG DISTANCE 140919	09/19/14	01	SEPT LONG DISTANCE CHARGES	01-02-62-6210		23.81
			02	SEPT LONG DISTANCE CHARGES	01-03-62-6210		16.60
			03	SEPT LONG DISTANCE CHARGES	01-06-62-6210		2.41
			04	SEPT LONG DISTANCE CHARGES	01-07-62-6210		39.89
			05	SEPT LONG DISTANCE CHARGES	01-09-62-6210		12.56
			06	SEPT LONG DISTANCE CHARGES	01-11-62-6210		8.80
			07	SEPT LONG DISTANCE CHARGES	50-00-62-6210		17.61
			08	SEPT LONG DISTANCE CHARGES	80-00-62-6210		8.80
						INVOICE TOTAL:	130.48 *
						CHECK TOTAL:	130.48
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			
130700	ATT911 A T & T 14/773RO6237209	09/16/14	01	SEP E911 WIRELESS:773/RO6-2372	24-00-62-6210		102.28
						INVOICE TOTAL:	102.28 *
						CHECK TOTAL:	102.28
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130701	B3 8259	B3 09/22/14	01	BINDER STRIPS/AGENDA BOOKS	01-12-68-6860		172.34 172.34 *	
							INVOICE TOTAL:	
							CHECK TOTAL:	172.34
130702	BAX783 0176149	BAXTER & WOODMAN 09/25/14	01	COSSITT AVE RECONSTR DESIGN	40-00-66-6648		5,203.84 5,203.84 *	
							INVOICE TOTAL:	
0176150	09/25/14	01	MAPLE AVE RELIEF SEWER CONSTR	40-00-66-6692		635.99 635.99 *		
							INVOICE TOTAL:	
0176151	09/25/14	01	WILLOW SRP RD TRAFFIC SIGNAL	40-00-66-6602		3,853.66 3,853.66 *		
							INVOICE TOTAL:	
0176152	09/25/14	01	COUNTRYSIDE LOMR REVIEW	40-00-68-6862		1,381.97 1,381.97 *		
							INVOICE TOTAL:	
0176153	09/25/14	01	EDGEWOOD AV FUNCTION CLASSIFIC	40-00-68-6862		1,485.41 1,485.41 *		
							INVOICE TOTAL:	
0176154	09/25/14	01	KENSINGTON AVE STP IMPROVEMENT	40-00-66-6618		1,763.58 1,763.58 *		
							INVOICE TOTAL:	
0176155	09/25/14	01	COSSITT AVE WATER MAIN IMPROVM	50-00-66-6691		61.37 61.37 *		
							INVOICE TOTAL:	
*** VOID---LEADER CHECK ***								
130703	BAX783 0176156	BAXTER & WOODMAN 09/25/14	01	FY2014-15 STREET RESURFACING	40-00-66-6698		5,843.42 5,843.42 *	
							INVOICE TOTAL:	

INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130703	BAX783 0176157	BAXTER & WOODMAN 09/25/14	01	OARS IMPLEMENTATION MODELING	40-00-68-6862		2,111.01 2,111.01 *	
							INVOICE TOTAL:	
0176158	09/25/14	01	LOT 12 REHAB PROJECT	40-00-68-6862		265.71 265.71 *		
							INVOICE TOTAL:	
0176159	09/25/14	01	UPTOWN LA GRANGE SITE PLAN REV	40-00-68-6862		1,201.10 1,201.10 *		
							INVOICE TOTAL:	
0176160	09/25/14	01	REVIEW EMERGENCY SEWER TELEVIS	40-00-66-6686		1,960.42 1,960.43		
							INVOICE TOTAL:	
0176161	09/25/14	01	REVIEW EMERGENCY SEWER TELEVIS	80-00-66-6681		3,920.85 *		
							INVOICE TOTAL:	
0176161	09/25/14	01	LOCUST AVE STP APPLICATION	40-00-68-6862		1,044.83 1,044.83 *		
							INVOICE TOTAL:	
							CHECK TOTAL:	28,772.74
130704	BERG 141002	ERIK BERG 10/02/14	01	25 YR EMPLOYEE SERVICE AWARD	01-19-68-6860		250.00 250.00 *	
							INVOICE TOTAL:	
							CHECK TOTAL:	250.00
*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***								
130705	BRO8091 3520856.002	BROOK ELECTRICAL DISTRIBUTION 09/16/14	01	50W MK BALLASTS/SL	01-11-62-6223		176.84 176.84 *	
							INVOICE TOTAL:	
S003520856.001	09/12/14	01	QUAD MH BALLAST;ETC	01-11-62-6223		685.02 685.02 *		
							INVOICE TOTAL:	
							CHECK TOTAL:	861.86

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130706	CAN1500	CANON BUSINESS SOLUTIONS-CNTRL						
	401408631	10/01/14	01	OCT COPIER MTC	01-02-62-6220		93.24	
			02	OCT COPIER MTC	01-03-62-6220		46.62	
			03	OCT COPIER MTC	01-06-62-6220		46.62	
			04	SEP COLOR COPY OVERAGE	01-02-62-6220		172.11	
			05	SEP COLOR COPY OVERAGE	01-03-62-6220		13.83	
			06	SEP COLOR COPY OVERAGE	01-06-62-6220		6.57	
						INVOICE TOTAL:	378.99 *	
						CHECK TOTAL:	378.99	
130707	CAS7911	CASE LOTS INC						
	0567	09/16/14	01	TOILET TISSUE;PAPER TOWELS	01-10-61-6100		513.90	
						INVOICE TOTAL:	513.90 *	
	057539	07/17/14	01	PINK SOAP/PD	01-10-61-6100		97.80	
						INVOICE TOTAL:	97.80 *	
	0756	09/24/14	01	SOAPS;LINERS	01-10-61-6100		649.54	
						INVOICE TOTAL:	649.54 *	
						CHECK TOTAL:	1,261.24	
130708	COM3001	COMCAST CABLE						
	0017078-14/11	10/07/14	01	NOV HIGH SPEED INTERNET/DPW	01-19-62-6230		129.90	
						INVOICE TOTAL:	129.90 *	
	140906	09/06/14	01	SEPT SERVICE	01-07-61-6100		84.58	
						INVOICE TOTAL:	84.58 *	
						CHECK TOTAL:	214.48	
130709	COM3002	COMCAST CABLE						

INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130709	COM3002	COMCAST CABLE						
	140924	09/24/14	01	OCT MODEM/PARKING DECK	51-00-62-6280		107.35	
						INVOICE TOTAL:	107.35 *	
						CHECK TOTAL:	107.35	
130710	COM6111	COM ED						
	14/09-SL	09/17/14	01	SEPT STREET LIGHTS	01-11-62-6211		117.73	
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		43.55	
						INVOICE TOTAL:	161.28 *	
	14/09W	09/18/14	01	SEPT PUMPING	50-00-62-6211		36.68	
						INVOICE TOTAL:	36.68 *	
						CHECK TOTAL:	197.96	
130711	CON1421	CONSTELLATION NEWENERGY INC						
	0017575778	09/18/14	01	SEPT PUMPING	50-00-62-6211		94.61	
						INVOICE TOTAL:	94.61 *	
	0017576249	09/18/14	01	SEPT PUMPING	50-00-62-6211		2,747.55	
						INVOICE TOTAL:	2,747.55 *	
	17577744	09/18/14	01	SEPT STREET LIGHTS	01-11-62-6211		704.90	
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		260.71	
						INVOICE TOTAL:	965.61 *	
	17609126	09/18/14	01	SEPT STREET LIGHTS	01-11-62-6211		289.89	
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		107.22	
						INVOICE TOTAL:	397.11 *	
	17613465	09/19/14	01	SEPT STREET LIGHTS	01-11-62-6211		74.56	
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		27.58	
						INVOICE TOTAL:	102.14 *	

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130711	CON1421	CONSTELLATION NEWENERGY INC						
	17651923	09/19/14	01	SEPT STREET LIGHTS	01-11-62-6211		231.65	
		*** VOID---LEADER CHECK ***						
130712	CON1421	CONSTELLATION NEWENERGY INC						
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		85.68	
		INVOICE TOTAL:						317.33 *
	17746700	09/22/14	01	SEPT STREET LIGHTS	01-11-62-6211		17.07	
			02	SEPT PARKING LOT LIGHTS	51-00-62-6211		6.31	
		INVOICE TOTAL:						23.38 *
		CHECK TOTAL:						4,647.73
130713	COU11	COURTNEY'S LANE						
	061063	09/12/14	01	SAFETY INSPECTION/#1	01-11-62-6220		35.00	
		INVOICE TOTAL:						35.00 *
	140917	09/17/14	01	SAFETY INSPECTION/#1114	01-09-62-6220		35.00	
		INVOICE TOTAL:						35.00 *
		CHECK TOTAL:						70.00
130714	DMJ603	D M J AUTOMOTIVE						
	2271	09/16/14	01	CLEAN FILTER;REPL SENSOR/#1114	01-09-62-6220		548.95	
		INVOICE TOTAL:						548.95 *
	2280	09/18/14	01	REBUILD TRANS/#1182 EXPLORER	01-09-62-6220		1,545.00	
		INVOICE TOTAL:						1,545.00 *
	2281	09/18/14	01	REPLACE STARTER/#1115	01-09-62-6220		446.00	
		INVOICE TOTAL:						446.00 *
		CHECK TOTAL:						2,539.95

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130715	EJ665	EJ EQUIPMENT						
	64652	09/03/14	01	FLANGE BALL BEARING/TRACKLESS	01-11-62-6220		137.48	
		INVOICE TOTAL:						137.48 *
		CHECK TOTAL:						137.48
130716	FED9451	FEDEX						
	2-792-04207	09/24/14	01	MAIL TO METRA ACCOUNTING	01-02-61-6101		15.04	
			02	MAIL TO SIKICH	01-03-61-6101		22.56	
		INVOICE TOTAL:						37.60 *
		CHECK TOTAL:						37.60
130717	FIR/FD	FIRST NATIONAL BANK/LA GRANGE						
	140916	09/16/14	01	LARYNGOSCOPES	01-09-62-6253		559.36	
		INVOICE TOTAL:						559.36 *
	140917	09/17/14	01	2014 IFCA CONFERENCE	01-09-60-6020		150.00	
		INVOICE TOTAL:						150.00 *
	141002	10/02/14	01	FIRE PREVENTION WK LUNCHEON	01-09-60-6020		50.00	
		INVOICE TOTAL:						50.00 *
		CHECK TOTAL:						759.36
130718	FIR245	FIREGROUND SUPPLY INC						
	13006	09/16/14	01	CLOTHING ORDER	01-09-60-6021		515.75	
		INVOICE TOTAL:						515.75 *
		CHECK TOTAL:						515.75
130719	FIR4037	FIRESTONE						

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VILLAGE OF LA GRANGE
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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130719	FIR4037	FIRESTONE					
	224006	09/15/14	01	OIL CHANGE;BRAKES;FILTER/#500	01-07-62-6220		447.46
						INVOICE TOTAL:	447.46 *
						CHECK TOTAL:	447.46
130720	FLE649	FLEET SAFETY SUPPLY					
	61176	09/15/14	01	HEADLIGHTS/#1113	01-09-62-6220		120.09
						INVOICE TOTAL:	120.09 *
						CHECK TOTAL:	120.09
130721	FUL39	FULL LINE FASTENERS INC					
	61809	09/12/14	01	HEX ZINC;WASHERS/#7	01-11-62-6220		23.06
						INVOICE TOTAL:	23.06 *
						CHECK TOTAL:	23.06
130722	FUL44	BRIAN FULLER					
	140922	09/22/14	01	REFUND OVERPYMT WATER BILL	50-00-52-5200		152.22
						INVOICE TOTAL:	152.22 *
						CHECK TOTAL:	152.22
130723	FUL8611	FULLMER LOCKSMITH SERVICE INC					
	97215	09/15/14	01	CARD READER W/BACKGROUND LIGHT	01-10-62-6220		895.00
						INVOICE TOTAL:	895.00 *
						CHECK TOTAL:	895.00
130724	GEN5228	GENCAR INC					

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VILLAGE OF LA GRANGE
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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130724	GEN5228	GENCAR INC					
	08000	08/01/14	01	BIT PILOT BITS/SHOP	01-11-62-6220		20.97
						INVOICE TOTAL:	20.97 *
	080187	08/15/14	01	2 SAFETY VESTS	01-11-60-6021		17.98
						INVOICE TOTAL:	17.98 *
						CHECK TOTAL:	38.95
130725	GIS701	GIS CONSORTIUM					
	375	09/18/14	01	FEE-SUPPORT SHARED ASSETS ETC	50-00-62-6230		700.00
			02	FEE-SUPPORT SHARED ASSETS ETC	80-00-62-6230		300.00
						INVOICE TOTAL:	1,000.00 *
						CHECK TOTAL:	1,000.00
130726	HDS9103	HD SUPPLY WATERWORKS					
	884503	09/08/14	01	12 COPPERHORNS	50-00-62-6220		1,382.64
						INVOICE TOTAL:	1,382.64 *
	922209	09/08/14	01	PENTAGON KEY	50-00-62-6220		65.00
						INVOICE TOTAL:	65.00 *
	963034	09/15/14	01	4 ADAPT NO LEAD	50-00-62-6220		79.00
						INVOICE TOTAL:	79.00 *
	989940	09/19/14	01	METERS	50-00-66-6692		2,018.64
						INVOICE TOTAL:	2,018.64 *
	993467	09/22/14	01	ADPTS;GASKETS;PIGGY BACK NUTS	50-00-62-6220		169.96
						INVOICE TOTAL:	169.96 *
						CHECK TOTAL:	3,715.24

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130727	HEA1615	HEALTH ENDEAVORS, SC					
	3868	09/18/14	01	INDIV FLU VACCINE	01-09-60-6010		120.00
						INVOICE TOTAL:	120.00 *
						CHECK TOTAL:	120.00
130728	HEA6201	HEARTLAND RECYCLING LLC					
	8075	05/31/14	01	2 LOADS STREET SWEEPINGS	01-11-62-6263		463.40
						INVOICE TOTAL:	463.40 *
						CHECK TOTAL:	463.40
130729	HEU2315	HEUER & ASSOCIATES					
	14-078	09/16/14	01	ENG SVCS/LG MISC ADMIN	40-00-68-6862		177.11
						INVOICE TOTAL:	177.11 *
						CHECK TOTAL:	177.11
130730	HIN6605	HINCKLEY SPRINGS					
	2478819-091914	09/19/14	01	5 BTLs. DRINKING WATER	01-03-61-6100		55.53
						INVOICE TOTAL:	55.53 *
						CHECK TOTAL:	55.53
130731	HIT221	HITCHCOCK DESIGN GROUP INC					
	16442	06/11/14	01	LANDSCAPE REVIEW:UPTOWN	01-06-62-6230		720.00
						INVOICE TOTAL:	720.00 *
	16568	07/23/14	01	STONE STN LANDSCAPING	40-00-66-6604		1,600.00
						INVOICE TOTAL:	1,600.00 *
						CHECK TOTAL:	2,320.00

INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130732	HOL8640	HOLLAND & KNIGHT LLP					
	308820	09/11/14	01	AUG LGL:ZONING MATTERS	01-04-62-6235		12,821.14
						INVOICE TOTAL:	12,821.14 *
	3089810	09/11/14	01	AUG LGL:RETAINER SVCS	01-04-62-6239		4,914.00
						INVOICE TOTAL:	4,914.00 *
	3089812	09/11/14	01	AUG LGL:RETAINER SVCS	01-04-62-6239		1,419.50
						INVOICE TOTAL:	1,419.50 *
						CHECK TOTAL:	19,154.64
130733	HOM1831	HOME DEPOT CREDIT SERVICES					
	3563702	09/23/14	01	KITCHEN FAUCET/DPW	01-10-62-6220		88.00
						INVOICE TOTAL:	88.00 *
	566158	08/27/14	01	SCREWS;END CAPS;SOFIT/TRN STN	51-00-62-6225		60.04
						INVOICE TOTAL:	60.04 *
	6022698	09/10/14	01	UTILITY KNIFE BLADES/SL	01-11-62-6223		12.97
			02	8" HD BARREL BOLTS/DECK	51-00-62-6280		9.79
						INVOICE TOTAL:	22.76 *
	7563319	09/19/14	01	DOOR SWEEP;SAND COMPOUND	51-00-62-6280		17.06
						INVOICE TOTAL:	17.06 *
						CHECK TOTAL:	187.86
130734	HOR60	HORTON'S OF LA GRANGE					
	166349	05/05/14	01	FASTENERS;TAPE RULER;BIT/VH	01-10-62-6220		19.34
						INVOICE TOTAL:	19.34 *
	166374	05/06/14	01	FASTENERS;EYEBOLTS/B&G	01-10-62-6220		10.42
						INVOICE TOTAL:	10.42 *

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130734	HOR60	HORTON'S OF LA GRANGE						
	166632	05/23/14	01	MENDING BRACES;GLUE/VH	01-10-62-6220		13.17	
						INVOICE TOTAL:	13.17 *	
	166855	06/09/14	01	PEST CONTROL	01-10-62-6220		7.19	
						INVOICE TOTAL:	7.19 *	
	168005	09/09/14	01	SOCKET;TAP CARDED	01-10-62-6220		7.18	
						INVOICE TOTAL:	7.18 *	
	168073	09/10/14	01	SCRUBBER & WAND/DPW	01-11-61-6100		6.78	
						INVOICE TOTAL:	6.78 *	
	168186	09/19/14	01	BATTERY;PAINT BRUSH;RUST REMOV	01-09-61-6100		21.16	
						INVOICE TOTAL:	21.16 *	
		*** VOID---LEADER CHECK ***						
130735	HOR60	HORTON'S OF LA GRANGE						
	168212	09/22/14	01	FASTENERS/OUTSIDE READER	50-00-62-6220		1.65	
						INVOICE TOTAL:	1.65 *	
	168227	09/22/14	01	9V BATTERIES/VH MEETING	01-10-62-6220		11.99	
						INVOICE TOTAL:	11.99 *	
	168239	09/23/14	01	BATTERIES FOR METERS	01-09-61-6100		11.99	
						INVOICE TOTAL:	11.99 *	
	168274	09/25/14	01	LIGHT SWITCH	01-09-61-6100		6.39	
						INVOICE TOTAL:	6.39 *	
	168283	09/26/14	01	FASTENERS/CBD SIGNS	01-10-62-6222		5.19	
						INVOICE TOTAL:	5.19 *	
						CHECK TOTAL:	122.45	

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130736	HOU147	HOUSE OF DOORS, INC						
	1984	09/25/14	01	REPL COIL CENTER OH DOOR/FD	01-10-62-6220		352.41	
						INVOICE TOTAL:	352.41 *	
						CHECK TOTAL:	352.41	
130737	ILF315	ILLINOIS FIRE CHIEF'S ASSOCIAT						
	140919	09/19/14	01	LEADERSHIP II/RATKOVICH	01-09-60-6020		300.00	
						INVOICE TOTAL:	300.00 *	
						CHECK TOTAL:	300.00	
130738	ILP7722	ILLINOIS PAYPHONE SYSTEMS, INC						
	5816	09/23/14	01	OCT PAYPHONE SVC	01-07-62-6210		53.00	
						INVOICE TOTAL:	53.00 *	
						CHECK TOTAL:	53.00	
130739	INF5350	INFINITY SIGNS & GRAPHICS						
	5916	09/18/14	01	BANNERS FOR WELLNESS FAIR	01-06-62-6239		324.56	
						INVOICE TOTAL:	324.56 *	
						CHECK TOTAL:	324.56	
130740	INS123	INSPE ASSOCIATES LTD						
	45364	09/05/14	01	KNEIFEL EXAM:FRANK MD	70-00-68-6899		3,600.00	
						INVOICE TOTAL:	3,600.00 *	
						CHECK TOTAL:	3,600.00	
130741	JL911	J & L ENGRAVING						

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130741	JL911	J & L ENGRAVING						
	1867	09/26/14	01	2 BRASS RETIREMT PLTS	01-09-60-6020		78.50	
						INVOICE TOTAL:	78.50 *	
						CHECK TOTAL:	78.50	
130742	LAD524	LADWIG BUSINESS FORMS INC						
	11399	09/23/14	01	BUSINESS CARDS/KANG	01-07-61-6101		78.00	
						INVOICE TOTAL:	78.00 *	
						CHECK TOTAL:	78.00	
130743	LAW8094	LAWSON PRODUCTS, INC						
	9302741533	09/17/14	01	RED & GREAY PAINT/#8;#6	01-11-62-6220		153.60	
						INVOICE TOTAL:	153.60 *	
						CHECK TOTAL:	153.60	
130744	LEA45	STEVEN LEARDINI						
	140922	09/22/14	01	REFUND OVERPYMT WATER BILL	50-00-52-5200		16.14	
						INVOICE TOTAL:	16.14 *	
						CHECK TOTAL:	16.14	
130745	LGPC	PETTY CASH						
	141007	10/07/14	01	REIMB. PETTY CASH	01-02-61-6100		28.35	
			02	REIMB. PETTY CASH	01-07-61-6100		30.27	
			03	REIMB. PETTY CASH	01-07-61-6102		209.09	
			04	REIMB. PETTY CASH	01-07-62-6220		49.58	
			05	REIMB. PETTY CASH	01-07-62-6241		87.31	
			06	REIMB. PETTY CASH	01-09-60-6010		27.19	

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130745	LGPC	PETTY CASH						
	141007	10/07/14	07	REIMB. PETTY CASH	01-09-60-6020		65.00	
			08	REIMB. PETTY CASH	01-09-62-6220		10.00	
			09	REIMB. PETTY CASH	01-09-62-6250		11.00	
			10	REIMB. PETTY CASH	01-12-68-6860		16.19	
						INVOICE TOTAL:	533.98 *	
						CHECK TOTAL:	533.98	
						*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***		
130746	MCC	VILLAGE OF MC COOK						
	38-14/09	10/01/14	01	SEPT WATER PURCHASE	50-00-62-6290		183,172.32	
						INVOICE TOTAL:	183,172.32 *	
						CHECK TOTAL:	183,172.32	
130747	MET9012	METAL SUPERMARKETS						
	314672	09/09/14	01	STEEL FOR TAILGATE/#8	01-11-62-6220		63.03	
						INVOICE TOTAL:	63.03 *	
	314724	09/12/14	01	STEEL FOR TAILGATE/#8	01-11-62-6220		10.90	
						INVOICE TOTAL:	10.90 *	
	314754	09/17/14	01	FLAT STEEL FOR TAILGATE/#8	01-11-62-6220		18.85	
						INVOICE TOTAL:	18.85 *	
						CHECK TOTAL:	92.78	
130748	MID1	MIDWEST ORTHOPAEDICS						
	5075	09/16/14	01	RTW EXAM/OFC FULLA	01-07-60-6010		80.00	
			02	PRE-EMPL XING GUARD/ROBINSON	01-07-60-6010		117.00	
			03	RTW EXAM/GUW TENUTO	01-11-60-6010		80.00	
						INVOICE TOTAL:	277.00 *	

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130748	MID1	MIDWEST ORTHOPAEDICS						
	5155	10/01/14	01	PRE-EMPL EXAM/PD-HON	01-12-62-6272		1,662.00	
			02	DRUG/ALCH TESTS/MISC	01-11-60-6010		170.00	
			03	PRE-EMPL TEST/GUW SMITH	01-11-60-6010		247.00	
						INVOICE TOTAL:	2,079.00 *	
						CHECK TOTAL:	2,356.00	
130749	MOR616	DONALD E MORRIS ARCHITECT, PC						
	14/09	09/30/14	01	SEPT PLAN REVIEWS	01-00-35-3511		5,305.00	
						INVOICE TOTAL:	5,305.00 *	
						CHECK TOTAL:	5,305.00	
130750	MUN7330	MUNICIPAL SYSTEMS, INC						
	10107	09/03/14	01	AUG	27-00-68-6899		650.00	
						INVOICE TOTAL:	650.00 *	
						CHECK TOTAL:	650.00	
130751	NIC5407	NICOR GAS						
	140919	09/19/14	01	SEPT GAS CHARGES/TRAIN STN	51-00-62-6225		32.86	
						INVOICE TOTAL:	32.86 *	
						CHECK TOTAL:	32.86	
130752	NOR355	NORTH EAST MULTI-REGIONAL						
	186406	09/17/14	01	40HR RIFLE INSTRUCTOR/WARDLAW	01-07-60-6020		500.00	
						INVOICE TOTAL:	500.00 *	
						CHECK TOTAL:	500.00	

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130753	NOR650	NORON COMPOSITE TECHNOLOGIES						
	30053	09/11/14	01	14 TULIP PLANTERS	01-10-62-6222		8,040.00	
						INVOICE TOTAL:	8,040.00 *	
						CHECK TOTAL:	8,040.00	
130754	OFF8804	OFFICE DEPOT						
	728396118001	09/09/14	01	MISC OFFICE SUPPLIES	01-09-61-6100		45.95	
						INVOICE TOTAL:	45.95 *	
	728396216001	09/08/14	01	MISC OFFICE SUPPLIES	01-09-61-6100		28.49	
						INVOICE TOTAL:	28.49 *	
	730934250001	09/22/14	01	FILE FOLDER JACKETS	01-09-61-6100		39.07	
						INVOICE TOTAL:	39.07 *	
	7309342950001	09/22/14	01	FOLDERS	01-09-61-6100		11.94	
						INVOICE TOTAL:	11.94 *	
	732031149001	09/25/14	01	MISC OFFICE SUPPLIES	01-02-61-6100		88.03	
			02	MISC OFFICE SUPPLIES	01-03-61-6100		44.00	
			03	MISC OFFICE SUPPLIES	01-06-61-6100		44.00	
						INVOICE TOTAL:	176.03 *	
	732031359001	09/25/14	01	MISC OFFICE SUPPLIES	01-02-61-6100		10.92	
			02	MISC OFFICE SUPPLIES	01-03-61-6100		5.46	
				*** VOID---LEADER CHECK ***				
130755	OFF8804	OFFICE DEPOT						
			03	MISC OFFICE SUPPLIES	01-06-61-6100		5.46	
						INVOICE TOTAL:	21.84 *	
						CHECK TOTAL:	323.32	

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130756	OHE1070	RAY O'HERRON CO., INC					
	1450946	09/12/14	01	PANTS;CAP;NAMETAG;BELT/KANG	01-07-60-6021		287.30
						INVOICE TOTAL:	287.30 *
	1450947	09/12/14	01	2 NAMETAGS/MESICH	01-07-60-6021		13.90
						INVOICE TOTAL:	13.90 *
	1451944	09/17/14	01	TIE BAR;SOCKS;TSHIRTS/UHER	01-07-60-6021		68.97
						INVOICE TOTAL:	68.97 *
	1453997	09/24/14	01	AMMO	01-08-60-6020		1,420.00
						INVOICE TOTAL:	1,420.00 *
	1454288	09/25/14	01	ADD POCKETS TO CARRIER/COLEMAN	01-07-60-6021		40.00
						INVOICE TOTAL:	40.00 *
	1454289	09/25/14	01	DUTY BELT;HOLSTER/BERG	01-07-60-6021		158.98
						INVOICE TOTAL:	158.98 *
	1454290	09/25/14	01	SHIRTS;DICKEY/WESSENDORF	01-07-60-6021		173.82
						INVOICE TOTAL:	173.82 *
						CHECK TOTAL:	2,162.97
130757	PENA	HECTOR PENA					
	140823	08/23/14	01	REIMBURSE FOR STEEL TOED BOOTS	01-11-60-6021		150.00
						INVOICE TOTAL:	150.00 *
						CHECK TOTAL:	150.00
							*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***
130758	PEP8500	PEP BOYS - REMITTANCE DEPT					
	08311022141	09/16/14	01	ROOF LIGHTS/#8	01-11-62-6220		49.99
						INVOICE TOTAL:	49.99 *
						CHECK TOTAL:	49.99

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130759	POG4220	KATHRYN POGUE					
	140922	09/22/14	01	REFUND OVERPYMT WATER BILL	50-00-52-5200		141.45
						INVOICE TOTAL:	141.45 *
						CHECK TOTAL:	141.45
130760	POL540	POLICE PRODUCTS CORP					
	2928	09/18/14	01	FIREARM CLEANING CONCENTRATE	01-07-61-6100		152.00
						INVOICE TOTAL:	152.00 *
						CHECK TOTAL:	152.00
130761	POM1630	POMP'S TIRE SERVICE, INC					
	470020691	09/08/14	01	4 TIRES/SM SKIDSTEER	01-11-62-6220		386.28
						INVOICE TOTAL:	386.28 *
	470020692	09/08/14	01	RETURN TIRES	01-11-62-6220		-321.44
						INVOICE TOTAL:	-321.44 *
	470020755	09/09/14	01	2 TIRES/LG SKIDSTEER	01-11-62-6220		511.00
						INVOICE TOTAL:	511.00 *
	470020936	09/16/14	01	FLAT REPAIR/#8	01-11-62-6220		40.00
						INVOICE TOTAL:	40.00 *
						CHECK TOTAL:	615.84
130762	POW605	POWER EQUIPMENT LEASING CO					
	21707	09/08/14	01	LIFT INSPECTS/#7;#16	01-11-62-6220		950.00
						INVOICE TOTAL:	950.00 *
						CHECK TOTAL:	950.00

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130763	PRI9433	PRIORITY PRINT						
	20141195	10/06/14	01	2000 LETTERHEAD ENVELOPES	01-02-61-6101		55.00	
			02	2000 LETTERHEAD ENVELOPES	01-03-61-6101		55.00	
			03	2000 LETTERHEAD ENVELOPES	01-06-61-6101		55.00	
			04	1000 PERSONNEL ACTION FORMS	01-03-61-6101		237.80	
						INVOICE TOTAL:	402.80 *	
						CHECK TOTAL:	402.80	
130764	QUA2080	QUARRY MATERIALS INC						
	51011	09/09/14	01	SURFACE;BINDER	50-00-62-6220		562.16	
						INVOICE TOTAL:	562.16 *	
	51057	09/12/14	01	6.2 TONS SURFACE	01-11-62-6262		500.64	
						INVOICE TOTAL:	500.64 *	
	51137	09/17/14	01	SURFACE;BINDER	01-11-62-6262		766.50	
						INVOICE TOTAL:	766.50 *	
	51164	09/18/14	01	SURFACE;BINDER	01-11-62-6262		594.37	
						INVOICE TOTAL:	594.37 *	
	51192	09/19/14	01	SURFACE;BINDER	01-11-62-6262		390.72	
						INVOICE TOTAL:	390.72 *	
	51219	09/22/14	01	SURFACE;BINDER/51ST-MASON	01-11-62-6262		589.08	
						INVOICE TOTAL:	589.08 *	
						CHECK TOTAL:	3,403.47	
130765	REI15	RICHARD J REIMER & ASSOC						
	2647-18681	09/08/14	01	KNEIFEL DISABILITY	70-00-62-6233		530.27	
						INVOICE TOTAL:	530.27 *	
						CHECK TOTAL:	530.27	

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130766	RYA1727	D RYAN TREE & LANDSCAPE						
	2342	09/23/14	01	LIST #7/REMOVE EAB TREES	40-00-66-6685		9,910.00	
			02	REMOVE 3 NON ASH TREES	01-11-62-6259		460.00	
			03	CREDIT/APRON DAMAGE 212 WAIOLA	40-00-66-6682		-420.00	
						INVOICE TOTAL:	9,950.00 *	
						CHECK TOTAL:	9,950.00	
130767	SAF3820	SAFETY KLEEN						
	64557463	09/18/14	01	WASTE OIL SERVICE	01-11-61-6102		50.00	
						INVOICE TOTAL:	50.00 *	
						CHECK TOTAL:	50.00	
130768	SEY3807	SEYFORTH SHAW LLP						
	2320517	08/21/14	01	LGL SVCS THROUGH 8/17/14	01-04-62-6238		673.75	
						INVOICE TOTAL:	673.75 *	
						CHECK TOTAL:	673.75	
130769	SHE1510	SHERWIN WILLIAMS						
	2120-4	08/28/14	01	BLADES;TAPE/STONE STN	01-10-62-6223		16.90	
						INVOICE TOTAL:	16.90 *	
	2440-6	09/05/14	01	PAINT;BRUSH;STRIPER/VH RAILING	01-10-62-6220		37.85	
						INVOICE TOTAL:	37.85 *	
	2455-4	09/05/14	01	2 GALS PAINT/STONE STN	01-10-62-6223		68.38	
						INVOICE TOTAL:	68.38 *	
	3244-5	08/29/14	01	PAINT;PRIMER;MASKS/STONE STN	01-10-62-6223		117.78	
						INVOICE TOTAL:	117.78 *	

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130769	SHE1510	SHERWIN WILLIAMS					
	7943-6	09/08/14	01	REPAIR SPRAYER	01-11-62-6220		70.01
						INVOICE TOTAL:	70.01 *
						CHECK TOTAL:	310.92
130770	SPE4835	SPECIAL T UNLIMITED					
	12881	09/29/14	01	JACKET;WINDSHIRT/CHIEF GAY	01-09-60-6021		86.00
						INVOICE TOTAL:	86.00 *
						CHECK TOTAL:	86.00
130771	STA1902	STANDARD EQUIPMENT CO					
	39035	01/15/14	01	REPAIR RODDER; PUMP/#17	80-00-62-6220		361.50
						INVOICE TOTAL:	361.50 *
						CHECK TOTAL:	361.50
130772	STA8368	STAPLES ADVANTAGE					
	8031343747	09/10/14	01	CHAIR MAT;TISSUE;CORR TAPE	01-07-61-6100		143.95
			02	CREDIT/POSTITS	01-07-61-6100		-17.98
						INVOICE TOTAL:	125.97 *
	8031427365	09/20/14	01	TONER;CALENDARS	01-02-61-6100		167.24
			02	STAMPER & CALCULATOR INK	01-03-61-6100		39.93
			03	CALENDARS	01-06-61-6100		19.93
			04	POST IT FLAGS	50-00-61-6100		13.29
						INVOICE TOTAL:	240.39 *
	8031499510	09/27/14	01	MISC OFFICE SUPPLIES	01-02-61-6100		48.17
			02	MISC OFFICE SUPPLIES	01-03-61-6100		24.08
			03	MISC OFFICE SUPPLIES	01-06-61-6100		24.09
						INVOICE TOTAL:	96.34 *
						CHECK TOTAL:	462.70

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CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130773	STR9330	STRYKER SALES CORP					
	1572485M	09/23/14	01	HEAD PAD FOR STRETCHER	01-09-62-6253		147.23
						INVOICE TOTAL:	147.23 *
						CHECK TOTAL:	147.23
130774	STRASSER	RENEE STRASSER					
	141002	10/02/14	01	25 YR EMPLOYEE SERVICE AWARD	01-19-68-6860		250.00
						INVOICE TOTAL:	250.00 *
						CHECK TOTAL:	250.00
		*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***					
130775	SUB1950	SUBURBAN LABORATORIES					
	115941	09/16/14	01	DISINF BYPRODUCT;COLIFORM SAMP	50-00-68-6899		807.50
						INVOICE TOTAL:	807.50 *
						CHECK TOTAL:	807.50
130776	SUP1980	SUPERIOR ROAD STRIPING					
	560514	09/18/14	01	2014 LANE MARKING PROGRAM	40-00-68-6864		14,969.80
						INVOICE TOTAL:	14,969.80 *
						CHECK TOTAL:	14,969.80
130777	SUR1553	RICHARD SURANOVIC					
	140917	09/17/14	01	REFUND OVERPYMT WATER BILL	50-00-52-5200		138.91
						INVOICE TOTAL:	138.91 *
						CHECK TOTAL:	138.91
130778	THI4170	DAN THIESSE					

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130778	THI4170	DAN THIESSE						
	141006	10/06/14	01	38 PLUMBING INSPECTIONS	01-06-62-6229		1,349.00	
						INVOICE TOTAL:	1,349.00 *	
						CHECK TOTAL:	1,349.00	
130779	THI4200	THIRD MILLENNIUM ASOC., INC						
	17374	09/23/14	01	AL/VL ONLINE TRANSACTION FEES	01-03-68-6899		69.30	
						INVOICE TOTAL:	69.30 *	
	17412	09/30/14	01	SEPT PRINT/MAIL WATER BILLS	50-00-62-6230		927.43	
						INVOICE TOTAL:	927.43 *	
						CHECK TOTAL:	996.73	
130780	THO1302	THOMPSON ELEVATOR						
	14-3364	09/15/14	01	SEMI ANNUAL INSPECTIONS	01-06-62-6234		387.00	
						INVOICE TOTAL:	387.00 *	
	14-3394	09/16/14	01	PLAN REV@405 SHAWMUT;5101 WILL	01-00-35-3511		500.00	
						INVOICE TOTAL:	500.00 *	
						CHECK TOTAL:	887.00	
130781	TRA31	TRAFFIC CONTROL PROTECTION INC						
	14472-2014	09/11/14	01	BARRICADE RENTAL/STONE STN	01-10-62-6223		245.00	
						INVOICE TOTAL:	245.00 *	
						CHECK TOTAL:	245.00	
130782	TRI1483	TRIBUNE MEDIA GROUP						
	001514857	08/31/14	01	ADS/ART FEST;BENCH AUCTION	01-06-62-6239		1,215.30	
						INVOICE TOTAL:	1,215.30 *	
						CHECK TOTAL:	1,215.30	

INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT	
130783	USPS	UNITED STATES POSTAL SERVICE						
	141007	10/07/14	01	REIMBURSE POSTAGE METER	01-02-61-6101		484.82	
			02	REIMBURSE POSTAGE METER	01-03-61-6101		945.18	
			03	REIMBURSE POSTAGE METER	01-06-61-6101		471.77	
			04	REIMBURSE POSTAGE METER	01-07-61-6101		1,062.38	
			05	REIMBURSE POSTAGE METER	01-09-61-6101		94.87	
			06	REIMBURSE POSTAGE METER	01-11-61-6101		655.95	
			07	REIMBURSE POSTAGE METER	50-00-61-6101		824.21	
			08	REIMBURSE POSTAGE METER	51-00-61-6101		460.82	
						INVOICE TOTAL:	5,000.00 *	
						CHECK TOTAL:	5,000.00	
						*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***		
130784	VER2550	VERIZON WIRELESS						
	9731510403	09/04/14	01	AUG SVC	01-07-62-6210		353.82	
						INVOICE TOTAL:	353.82 *	
	9731973251	09/12/14	01	SEP MOBILE PHONE SVC	01-11-62-6210		231.63	
			02	SEP MOBILE PHONE SVC	50-00-62-6210		163.91	
			03	SEP MOBILE PHONE SVC	80-00-62-6210		14.42	
			04	SEP MOBILE PHONE SVC	01-06-62-6210		5.40	
			05	SEP MOBILE PHONE SVC	01-03-62-6210		42.16	
			06	SEP MOBILE PHONE SVC	01-12-62-6230		87.45	
						INVOICE TOTAL:	544.97 *	
	9732278047	09/18/14	01	SEPT SVC/CHIEFS CAR	24-00-62-6210		38.01	
						INVOICE TOTAL:	38.01 *	
						CHECK TOTAL:	936.80	
130785	WAR1601	WAREHOUSE DIRECT						
	2450289	09/23/14	01	MISC OFFICE SUPPLIES	01-11-61-6100		58.67	
						INVOICE TOTAL:	58.67 *	
						CHECK TOTAL:	58.67	

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INVOICES DUE ON/BEFORE 10/13/2014

CHECK #	VENDOR # INVOICE #	INVOICE DATE	ITEM #	DESCRIPTION	ACCOUNT #	PROJECT CODE	ITEM AMT
130786	WAT 141006	LYNNE WATKA 10/06/14	01	REFUND TEMP FOOD LICENSE FEE	01-00-58-5899		25.00 INVOICE TOTAL: 25.00 *
						CHECK TOTAL:	25.00
				*** THIS CHECK IS EITHER MISSING VENDOR NAME OR ADDRESS INFO.***			
130787	WCMC 0006034-IN	WEST CENTRAL MUNICIPAL 08/31/14	01	ADM FEES/SUB TREE CONSORTIUM	40-00-66-6684		575.00 INVOICE TOTAL: 575.00 *
						CHECK TOTAL:	575.00
130788	WED141 14390142	WEDNESDAY JOURNAL, INC 09/24/14	01	AD FOR SIDEWALK SALE	01-06-62-6230		450.00 INVOICE TOTAL: 450.00 *
						CHECK TOTAL:	450.00
130789	WES6200 603394	WESTFIELD FORD 09/08/14	01	TUBE;GEAR CHANGER;BUSHING	01-11-62-6220		58.73 INVOICE TOTAL: 58.73 *
						CHECK TOTAL:	58.73
130790	WES82 35474	WEST FUELS, INC 09/12/14	01	517 GALS ULS DIESEL	01-00-17-1701		1,621.52 INVOICE TOTAL: 1,621.52 *
	35475	09/12/14	01	1507 GALS UNLEADED GAS	01-00-17-1701		4,694.63 INVOICE TOTAL: 4,694.63 *
						CHECK TOTAL:	6,316.15
						TOTAL AMOUNT PAID:	354,516.66

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JOURNAL DATE: 10/09/14

ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
01	01-00-17-1701	PREPAID DIESEL FUEL	WES82	35474	517 GALS ULS DIESEL	1,621.52	
02	01-00-17-1701	PREPAID DIESEL FUEL	WES82	35475	1507 GALS UNLEADED GAS	4,694.63	
03	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	MOR616	14/09	SEPT PLAN REVIEWS	5,305.00	
04	01-00-35-3511	PROFESSIONAL SVCS - REIMB.	THO1302	14-3394	PLAN REV@405 SHAWMUT;5101 WI	500.00	
05	01-00-58-5866	AMBULANCE TRANSPORT FEES	AND3323	133965	SEPT COLLECTION FEES	1,322.40	
06	01-00-58-5899	MISCELLANEOUS REVENUE	WAT	141006	REFUND TEMP FOOD LICENSE FEE	25.00	
07	01-02-61-6100	TOOLS & SUPPLIES	ALP417	72095	NAME PLATE/STRASSER	29.50	
08	01-02-61-6100	TOOLS & SUPPLIES	ALP417	72101	BUSINESS CARDS/E ELDER	55.00	
09	01-02-61-6100	TOOLS & SUPPLIES	ALP417	72132	BUSINESS CARDS/PILIPISZN	55.00	
10	01-02-61-6100	TOOLS & SUPPLIES	LGPC	141007	REIMB. PETTY CASH	28.35	
11	01-02-61-6100	TOOLS & SUPPLIES	OFF8804	732031149001	MISC OFFICE SUPPLIES	88.03	
12	01-02-61-6100	TOOLS & SUPPLIES	OFF8804	732031359001	MISC OFFICE SUPPLIES	10.92	
13	01-02-61-6100	TOOLS & SUPPLIES	STA8368	8031427365	TONER;CALENDARS	167.24	
14	01-02-61-6100	TOOLS & SUPPLIES	STA8368	8031499510	MISC OFFICE SUPPLIES	48.17	
15	01-02-61-6101	PRINTING, POSTAGE, & STATIONE	FED9451	2-792-04207	MAIL TO METRA ACCOUNTING	15.04	
16	01-02-61-6101	PRINTING, POSTAGE, & STATIONE	PRI9433	20141195	2000 LETTERHEAD ENVELOPES	55.00	
17	01-02-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	141007	REIMBURSE POSTAGE METER	484.82	
18	01-02-62-6210	TELEPHONE FEES	ATT	14/708245008709	SEP ALARM LINE Z450087/ADM	110.13	
19	01-02-62-6210	TELEPHONE FEES	ATT	14/708245027009	SEP ALARM LINE Z450270/CLK A	220.27	
20	01-02-62-6210	TELEPHONE FEES	ATT5017	140919	SEPT LONG DISTANCE CHARGES	23.81	
21	01-02-62-6220	MTCE-EQUIPMENT	AIS6428	50452	JUL:IT CHARGES	95.00	
22	01-02-62-6220	MTCE-EQUIPMENT	AIS6428	50607	AUG: IT CHARGES	47.50	
23	01-02-62-6220	MTCE-EQUIPMENT	CAN1500	401408631	OCT COPIER MTC	93.24	
24	01-02-62-6220	MTCE-EQUIPMENT	CAN1500	401408631	SEP COLOR COPY OVERAGE	172.11	
25	01-03-61-6100	TOOLS & SUPPLIES	HIN6605	2478819-091914	5 BTLs. DRINKING WATER	55.53	
26	01-03-61-6100	TOOLS & SUPPLIES	OFF8804	732031149001	MISC OFFICE SUPPLIES	44.00	
27	01-03-61-6100	TOOLS & SUPPLIES	OFF8804	732031359001	MISC OFFICE SUPPLIES	5.46	
28	01-03-61-6100	TOOLS & SUPPLIES	STA8368	8031427365	STAMPER & CALCULATOR INK	39.93	
29	01-03-61-6100	TOOLS & SUPPLIES	STA8368	8031499510	MISC OFFICE SUPPLIES	24.08	
30	01-03-61-6101	PRINTING, POSTAGE, & STATIONE	FED9451	2-792-04207	MAIL TO SIKICH	22.56	
31	01-03-61-6101	PRINTING, POSTAGE, & STATIONE	PRI9433	20141195	2000 LETTERHEAD ENVELOPES	55.00	
32	01-03-61-6101	PRINTING, POSTAGE, & STATIONE	PRI9433	20141195	1000 PERSONNEL ACTION FORMS	237.80	
33	01-03-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	141007	REIMBURSE POSTAGE METER	945.18	
34	01-03-62-6210	TELEPHONE FEES	ATT	14/708245008709	SEP ALARM LINE Z450087/FIN	110.13	
35	01-03-62-6210	TELEPHONE FEES	ATT5017	140919	SEPT LONG DISTANCE CHARGES	16.60	
36	01-03-62-6210	TELEPHONE FEES	VER2550	9731973251	SEP MOBILE PHONE SVC	42.16	
37	01-03-62-6220	MTCE-EQUIPMENT	AIS6428	50452	JUL:IT CHARGES	118.75	
38	01-03-62-6220	MTCE-EQUIPMENT	AIS6428	50607	AUG: IT CHARGES	47.50	

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ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
39	01-03-62-6220	MTCE-EQUIPMENT	CAN1500	401408631	OCT COPIER MTC	46.62	
40	01-03-62-6220	MTCE-EQUIPMENT	CAN1500	401408631	SEP COLOR COPY OVERAGE	13.83	
41	01-03-68-6899	MISCELLANEOUS EXPENDITURES	THI4200	17374	AL/VL ONLINE TRANSACTION FEE	69.30	
42	01-04-62-6235	LEGAL-SPECIAL	HOL8640	308820	AUG LGL:ZONING MATTERS	12,821.14	
43	01-04-62-6238	LEGAL-PERSONNEL	SEY3807	2320517	LGL SVCS THROUGH 8/17/14	673.75	
44	01-04-62-6239	LEGAL-PT (CONSULTANT)	HOL8640	3089810	AUG LGL:RETAINER SVCS	4,914.00	
45	01-04-62-6239	LEGAL-PT (CONSULTANT)	HOL8640	3089812	AUG LGL:RETAINER SVCS	1,419.50	
46	01-06-61-6100	TOOL & SUPPLIES	OFF8804	732031149001	MISC OFFICE SUPPLIES	44.00	
47	01-06-61-6100	TOOL & SUPPLIES	OFF8804	732031359001	MISC OFFICE SUPPLIES	5.46	
48	01-06-61-6100	TOOL & SUPPLIES	STA8368	8031427365	CALENDARS	19.93	
49	01-06-61-6100	TOOL & SUPPLIES	STA8368	8031499510	MISC OFFICE SUPPLIES	24.09	
50	01-06-61-6101	PRINTING, POSTAGE, & STATIONE	PRI9433	20141195	2000 LETTERHEAD ENVELOPES	55.00	
51	01-06-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	141007	REIMBURSE POSTAGE METER	471.77	
52	01-06-62-6210	TELEPHONE FEES	ATT	14/708245027009	SEP ALARM LINE Z450270/COM D	220.27	
53	01-06-62-6210	TELEPHONE FEES	ATT5017	140919	SEPT LONG DISTANCE CHARGES	2.41	
54	01-06-62-6210	TELEPHONE FEES	VER2550	9731973251	SEP MOBILE PHONE SVC	5.40	
55	01-06-62-6220	MTCE-EQUIPMENT	AIS6428	50452	JUL:IT CHARGES	23.75	
56	01-06-62-6220	MTCE-EQUIPMENT	AIS6428	50551	JULY: ADD'L IT CHARGES	427.50	
57	01-06-62-6220	MTCE-EQUIPMENT	AIS6428	50607	AUG: IT CHARGES	332.50	
58	01-06-62-6220	MTCE-EQUIPMENT	CAN1500	401408631	OCT COPIER MTC	46.62	
59	01-06-62-6220	MTCE-EQUIPMENT	CAN1500	401408631	SEP COLOR COPY OVERAGE	6.57	
60	01-06-62-6229	CONTRACTUAL PLUMBING INSP	THI4170	141006	38 PLUMBING INSPECTIONS	1,349.00	
61	01-06-62-6230	PROFESSIONAL SERVICES	AND6006	3052212	SEPTEMBER PEST CONTROL SVC	66.00	
62	01-06-62-6230	PROFESSIONAL SERVICES	HTT221	16442	LANDSCAPE REVIEW:UPTOWN	720.00	
63	01-06-62-6230	PROFESSIONAL SERVICES	WED141	14390142	AD FOR SIDEWALK SALE	450.00	
64	01-06-62-6234	ELEVATOR INSPECTIONS	THO1302	14-3364	SEMI ANNUAL INSPECTIONS	387.00	
65	01-06-62-6239	ECONOMIC DEVELOPMENT	INF5350	5916	BANNERS FOR WELLNESS FAIR	324.56	
66	01-06-62-6239	ECONOMIC DEVELOPMENT	TRI1483	001514857	ADS/ART FEST;BENCH AUCTION	1,215.30	
67	01-07-60-6010	INSURANCE-HOSPITALIZATION	MID1	5075	RTW EXAM/OFC FULLA	80.00	
68	01-07-60-6010	INSURANCE-HOSPITALIZATION	MID1	5075	PRE-EMPL XING GUARD/ROBINSON	117.00	
69	01-07-60-6020	TRAINING & MEMBERSHIP	NOR355	186406	40HR RIFLE INSTRUCTOR/WARDLA	500.00	
70	01-07-60-6021	UNIFORMS	OHE1070	1450946	PANTS;CAP;NAMETAG;BELT/KANG	287.30	
71	01-07-60-6021	UNIFORMS	OHE1070	1450947	2 NAMETAGS/MESICH	13.90	
72	01-07-60-6021	UNIFORMS	OHE1070	1451944	TIE BAR;SOCKS;TSHIRTS/UHER	68.97	
73	01-07-60-6021	UNIFORMS	OHE1070	1454288	ADD POCKETS TO CARRIER/COLEM	40.00	
74	01-07-60-6021	UNIFORMS	OHE1070	1454289	DUTY BELT;HOLSTER/BERG	158.98	
75	01-07-60-6021	UNIFORMS	OHE1070	1454290	SHIRTS;DICKEY/WESSENDORF	173.82	
76	01-07-61-6100	TOOLS & SUPPLIES	COM3001	140906	SEPT SERVICE	84.58	

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ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
77	01-07-61-6100	TOOLS & SUPPLIES	LGPC	141007	REIMB. PETTY CASH	30.27	
78	01-07-61-6100	TOOLS & SUPPLIES	POL540	2928	FIREARM CLEANING CONCENTRATE	152.00	
79	01-07-61-6100	TOOLS & SUPPLIES	STA8368	8031343747	CHAIR MAT;TISSUE;CORR TAPE	143.95	
80	01-07-61-6100	TOOLS & SUPPLIES	STA8368	8031343747	CREDIT/POSTITS		17.98
81	01-07-61-6101	PRINTING, POSTAGE, & STATIONERY	LAD524	11399	BUSINESS CARDS/KANG	78.00	
82	01-07-61-6101	PRINTING, POSTAGE, & STATIONERY	USPS	141007	REIMBURSE POSTAGE METER	1,062.38	
83	01-07-61-6102	GAS & OIL	LGPC	141007	REIMB. PETTY CASH	209.09	
84	01-07-62-6210	TELEPHONE FEES	AND1662	57898	CREATE MAILBOXES/FD;PD	77.50	
85	01-07-62-6210	TELEPHONE FEES	ATT	14/708352193309	SEP MODEM LINE 352-1933/PD	65.00	
86	01-07-62-6210	TELEPHONE FEES	ATT	14/708352213109	SEP EMERGENCY LINE 352-2131/	242.48	
87	01-07-62-6210	TELEPHONE FEES	ATT5017	140919	SEPT LONG DISTANCE CHARGES	39.89	
88	01-07-62-6210	TELEPHONE FEES	ILP7722	5816	OCT PAYPHONE SVC	53.00	
89	01-07-62-6210	TELEPHONE FEES	VER2550	9731510403	AUG SVC	353.82	
90	01-07-62-6220	MTCE-EQUIPMENT	AIS6428	50188	OFFICE 2013/PD	219.99	
91	01-07-62-6220	MTCE-EQUIPMENT	AIS6428	50452	JUL:IT CHARGES	973.75	
92	01-07-62-6220	MTCE-EQUIPMENT	AIS6428	50551	JULY: ADD'L IT CHARGES	213.75	
93	01-07-62-6220	MTCE-EQUIPMENT	AIS6428	50607	AUG: IT CHARGES	403.75	
94	01-07-62-6220	MTCE-EQUIPMENT	FIR4037	224006	OIL CHANGE;BRAKES;FILTER/#50	447.46	
95	01-07-62-6220	MTCE-EQUIPMENT	LGPC	141007	REIMB. PETTY CASH	49.58	
96	01-07-62-6241	PRISONER MEALS	LGPC	141007	REIMB. PETTY CASH	87.31	
97	01-07-66-6605	COMPUTER EQUIPMENT	AIS6428	50188	PRINTER/CHIEF	149.99	
98	01-08-60-6020	TRAINING & MEMBERSHIP	OHE1070	1453997	AMMO	1,420.00	
99	01-09-60-6010	INSURANCE-HOSPITALIZATION	HEA1615	3868	INDIV FLU VACCINE	120.00	
100	01-09-60-6010	INSURANCE-HOSPITALIZATION	LGPC	141007	REIMB. PETTY CASH	27.19	
101	01-09-60-6020	TRAINING & MEMBERSHIP	FIR/FD	140917	2014 IFCA CONFERENCE	150.00	
102	01-09-60-6020	TRAINING & MEMBERSHIP	FIR/FD	141002	FIRE PREVENTION WK LUNCHEON	50.00	
103	01-09-60-6020	TRAINING & MEMBERSHIP	ILF315	140919	LEADERSHIP II/RATKOVICH	300.00	
104	01-09-60-6020	TRAINING & MEMBERSHIP	JL911	1867	2 BRASS RETIREMT PLTS	78.50	
105	01-09-60-6020	TRAINING & MEMBERSHIP	LGPC	141007	REIMB. PETTY CASH	65.00	
106	01-09-60-6021	UNIFORMS	FIR245	13006	CLOTHING ORDER	515.75	
107	01-09-60-6021	UNIFORMS	SPE4835	12881	JACKET;WINDSHIRT/CHIEF GAY	86.00	
108	01-09-61-6100	TOOLS & SUPPLIES	AND1662	57898	CREATE MAILBOXES/FD;PD	77.50	
109	01-09-61-6100	TOOLS & SUPPLIES	HOR60	168186	BATTERY;PAINT BRUSH;RUST REM	21.16	
110	01-09-61-6100	TOOLS & SUPPLIES	HOR60	168239	BATTERIES FOR METERS	11.99	
111	01-09-61-6100	TOOLS & SUPPLIES	HOR60	168274	LIGHT SWITCH	6.39	
112	01-09-61-6100	TOOLS & SUPPLIES	OFF8804	728396118001	MISC OFFICE SUPPLIES	45.95	
113	01-09-61-6100	TOOLS & SUPPLIES	OFF8804	728396216001	MISC OFFICE SUPPLIES	28.49	
114	01-09-61-6100	TOOLS & SUPPLIES	OFF8804	730934250001	FILE FOLDER JACKETS	39.07	

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ACCOUNTING PERIOD: 06

ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
115	01-09-61-6100	TOOLS & SUPPLIES	OFF8804	7309342950001	FOLDERS	11.94	
116	01-09-61-6101	PRINTING, POSTAGE, & STATIONERY	USPS	141007	REIMBURSE POSTAGE METER	94.87	
117	01-09-62-6210	TELEPHONE FEES	ATT	14/708352212109	SEP EMERGENCY LINE 352-2121/	163.29	
118	01-09-62-6210	TELEPHONE FEES	ATT	14/708354156609	SEP OFFICE LINE 354-1566	87.30	
119	01-09-62-6210	TELEPHONE FEES	ATT5017	140919	SEPT LONG DISTANCE CHARGES	12.56	
120	01-09-62-6220	MTCE-EQUIPMENT	AIS6428	50452	JUL:IT CHARGES	783.75	
121	01-09-62-6220	MTCE-EQUIPMENT	AIS6428	50551	JULY: ADD'L IT CHARGES	47.50	
122	01-09-62-6220	MTCE-EQUIPMENT	AIS6428	50607	AUG: IT CHARGES	356.25	
123	01-09-62-6220	MTCE-EQUIPMENT	COU11	140917	SAFETY INSPECTION/#1114	35.00	
124	01-09-62-6220	MTCE-EQUIPMENT	DMJ603	2271	CLEAN FILTER;REPL SENSOR/#11	548.95	
125	01-09-62-6220	MTCE-EQUIPMENT	DMJ603	2280	REBUILD TRANS/#1182 EXPLORER	1,545.00	
126	01-09-62-6220	MTCE-EQUIPMENT	DMJ603	2281	REPLACE STARTER/#1115	446.00	
127	01-09-62-6220	MTCE-EQUIPMENT	FLE649	61176	HEADLIGHTS/#1113	120.09	
128	01-09-62-6220	MTCE-EQUIPMENT	LGPC	141007	REIMB. PETTY CASH	10.00	
129	01-09-62-6250	FIRE PREVENTION	LGPC	141007	REIMB. PETTY CASH	11.00	
130	01-09-62-6253	EMERGENCY MED. SUPPLIES	AIR8025	9031775835	PORTABLE OXYGEN TANKS/EXCHAN	187.20	
131	01-09-62-6253	EMERGENCY MED. SUPPLIES	FIR/FD	140916	LARYNGOSCOPES	559.36	
132	01-09-62-6253	EMERGENCY MED. SUPPLIES	STR9330	1572485M	HEAD PAD FOR STRETCHER	147.23	
133	01-10-61-6100	TOOLS & SUPPLIES	CAS7911	0567	TOILET TISSUE;PAPER TOWELS	513.90	
134	01-10-61-6100	TOOLS & SUPPLIES	CAS7911	057539	PINK SOAP/PD	97.80	
135	01-10-61-6100	TOOLS & SUPPLIES	CAS7911	0756	SOAPS;LINERS	649.54	
136	01-10-62-6220	MTCE-EQUIPMENT	FUL8611	97215	CARD READER W/BACKGROUND LIG	895.00	
137	01-10-62-6220	MTCE-EQUIPMENT	HOM1831	3563702	KITCHEN FAUCET/DPW	88.00	
138	01-10-62-6220	MTCE-EQUIPMENT	HOR60	166349	FASTENERS;TAPE RULER;BIT/VH	19.34	
139	01-10-62-6220	MTCE-EQUIPMENT	HOR60	166374	FASTENERS;EYEBOLTS/B&G	10.42	
140	01-10-62-6220	MTCE-EQUIPMENT	HOR60	166632	MENDING BRACES;GLUE/VH	13.17	
141	01-10-62-6220	MTCE-EQUIPMENT	HOR60	166855	PEST CONTROL	7.19	
142	01-10-62-6220	MTCE-EQUIPMENT	HOR60	168005	SOCKET;TAP CARDED	7.18	
143	01-10-62-6220	MTCE-EQUIPMENT	HOR60	168227	9V BATTERIES/VH MEETING	11.99	
144	01-10-62-6220	MTCE-EQUIPMENT	HOU147	1984	REPL COIL CENTER OH DOOR/FD	352.41	
145	01-10-62-6220	MTCE-EQUIPMENT	SHE1510	2440-6	PAINT;BRUSH;STRIPER/VH RAILI	37.85	
146	01-10-62-6221	MTCE-BUILDING	ALL897	13092	OCT CUSTODIAL SERVICE:PD	1,475.26	
147	01-10-62-6221	MTCE-BUILDING	ALL897	13095	OCTCUSTODIAL SERVICE:DPW	395.00	
148	01-10-62-6221	MTCE-BUILDING	ALL897	13096	OCT CUSTODIAL SERVICE:VH	1,644.69	
149	01-10-62-6222	MTCE-CENTRAL BUSINESS DISTRI	HOR60	168283	FASTENERS/CBD SIGNS	5.19	
150	01-10-62-6222	MTCE-CENTRAL BUSINESS DISTRI	NOR650	30053	14 TULIP PLANTERS	8,040.00	
151	01-10-62-6223	MTCE. WEST END BUS. DIST.	ALL897	13085	EXTRA CLEANING/TRAIN STN	426.00	
152	01-10-62-6223	MTCE. WEST END BUS. DIST.	SHE1510	2120-4	BLADES;TAPE/STONE STN	16.90	

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ITEM	ACCOUNT #	ACCOUNT DESCRIPTION	VENDOR	INVOICE	TRANSACTION DESCRIPTION	DEBIT AMT	CREDIT AMT
GENERAL FUND							
153	01-10-62-6223	MTCE. WEST END BUS. DIST.	SHE1510	2455-4	2 GALS PAINT/STONE STN	68.38	
154	01-10-62-6223	MTCE. WEST END BUS. DIST.	SHE1510	3244-5	PAINT;PRIMER;MASKS/STONE STN	117.78	
155	01-10-62-6223	MTCE. WEST END BUS. DIST.	TRA31	14472-2014	BARRICADE RENTAL/STONE STN	245.00	
156	01-11-60-6010	INSURANCE-HOSPITALIZATION	MID1	5075	RTW EXAM/GUW TENUTO	80.00	
157	01-11-60-6010	INSURANCE-HOSPITALIZATION	MID1	5155	DRUG/ALCH TESTS/MISC	170.00	
158	01-11-60-6010	INSURANCE-HOSPITALIZATION	MID1	5155	PRE-EMPL TEST/GUW SMITH	247.00	
159	01-11-60-6021	UNIFORMS	GEN5228	080187	2 SAFETY VESTS	17.98	
160	01-11-60-6021	UNIFORMS	PENA	140823	REIMBURSE FOR STEEL TOED BOO	150.00	
161	01-11-61-6100	TOOLS & SUPPLIES	HOR60	168073	SCRUBBER & WAND/DPW	6.78	
162	01-11-61-6100	TOOLS & SUPPLIES	WAR1601	2450289	MISC OFFICE SUPPLIES	58.67	
163	01-11-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	141007	REIMBURSE POSTAGE METER	655.95	
164	01-11-61-6102	GAS & OIL	SAF3820	64557463	WASTE OIL SERVICE	50.00	
165	01-11-62-6210	TELEPHONE FEES	ATT	14/708Z45003709	SEP ALARM LINE 708-Z45-0037	110.13	
166	01-11-62-6210	TELEPHONE FEES	ATT5017	140919	SEPT LONG DISTANCE CHARGES	8.80	
167	01-11-62-6210	TELEPHONE FEES	VER2550	9731973251	SEP MOBILE PHONE SVC	231.63	
168	01-11-62-6211	ELECTRIC FEES	COM6111	14/09-SL	SEPT STREET LIGHTS	117.73	
169	01-11-62-6211	ELECTRIC FEES	CON1421	17577744	SEPT STREET LIGHTS	704.90	
170	01-11-62-6211	ELECTRIC FEES	CON1421	17609126	SEPT STREET LIGHTS	289.89	
171	01-11-62-6211	ELECTRIC FEES	CON1421	17613465	SEPT STREET LIGHTS	74.56	
172	01-11-62-6211	ELECTRIC FEES	CON1421	17651923	SEPT STREET LIGHTS	231.65	
173	01-11-62-6211	ELECTRIC FEES	CON1421	17746700	SEPT STREET LIGHTS	17.07	
174	01-11-62-6220	MTCE-EQUIPMENT	AIR8025	1601379260L	LATE FEE	2.06	
175	01-11-62-6220	MTCE-EQUIPMENT	AIR8025	9031307686	WHEEL CUTOFF/#8	23.23	
176	01-11-62-6220	MTCE-EQUIPMENT	AIR8025	9031495096	GRND PGC 200;ROOF LITES/#8	35.22	
177	01-11-62-6220	MTCE-EQUIPMENT	AIR8025	9031626366	WELDING WIRE	30.00	
178	01-11-62-6220	MTCE-EQUIPMENT	AIR8025	9031626367	GAS TORCH;ACETYLENE GAS/SHOP	323.56	
179	01-11-62-6220	MTCE-EQUIPMENT	AIR8025	9031685153	GRINDING WHEELS/SHOP	24.26	
180	01-11-62-6220	MTCE-EQUIPMENT	AIR8025	9921302457	ACETYLENE;AIR;ARGON;O2/SHOP	92.28	
181	01-11-62-6220	MTCE-EQUIPMENT	AIS6428	50452	JUL:IT CHARGES	118.75	
182	01-11-62-6220	MTCE-EQUIPMENT	AM8623	287502	CREDIT:RETURNED UNDERCOATING		23.67
183	01-11-62-6220	MTCE-EQUIPMENT	AM8623	303851	AIR FILTER #8	45.67	
184	01-11-62-6220	MTCE-EQUIPMENT	AM8623	441818	BATTERY/#21	205.20	
185	01-11-62-6220	MTCE-EQUIPMENT	AM8623	467887	GOJO HAND CLEANER/SHOP	31.98	
186	01-11-62-6220	MTCE-EQUIPMENT	AM8623	467999	OIL FILTER/#13	10.86	
187	01-11-62-6220	MTCE-EQUIPMENT	AM8623	468004	OIL & FILTERS/MOWERS	53.40	
188	01-11-62-6220	MTCE-EQUIPMENT	AM8623	468359	WIPER BLADES/#7	15.28	
189	01-11-62-6220	MTCE-EQUIPMENT	COU11	061063	SAFETY INSPECTION/#1	35.00	
190	01-11-62-6220	MTCE-EQUIPMENT	EJ665	64652	FLANGE BALL BEARING/TRACKLES	137.48	

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GENERAL FUND							
191	01-11-62-6220	MTCE-EQUIPMENT	FUL39	61809	HEX ZINC;WASHERS/#7	23.06	
192	01-11-62-6220	MTCE-EQUIPMENT	GEN5228	08000	BIT PILOT BITS/SHOP	20.97	
193	01-11-62-6220	MTCE-EQUIPMENT	LAW8094	9302741533	RED & GREAY PAINT/#8;#6	153.60	
194	01-11-62-6220	MTCE-EQUIPMENT	MET9012	314672	STEEL FOR TAILGATE/#8	63.03	
195	01-11-62-6220	MTCE-EQUIPMENT	MET9012	314724	STEEL FOR TAILGATE/#8	10.90	
196	01-11-62-6220	MTCE-EQUIPMENT	MET9012	314754	FLAT STEEL FOR TAILGATE/#8	18.85	
197	01-11-62-6220	MTCE-EQUIPMENT	PEP8500	08311022141	ROOF LIGHTS/#8	49.99	
198	01-11-62-6220	MTCE-EQUIPMENT	POM1630	470020691	4 TIRES/SM SKIDSTEER	386.28	
199	01-11-62-6220	MTCE-EQUIPMENT	POM1630	470020692	RETURN TIRES		321.44
200	01-11-62-6220	MTCE-EQUIPMENT	POM1630	470020755	2 TIRES/LG SKIDSTEER	511.00	
201	01-11-62-6220	MTCE-EQUIPMENT	POM1630	470020936	FLAT REPAIR/#8	40.00	
202	01-11-62-6220	MTCE-EQUIPMENT	POW605	21707	LIFT INSPECTS/#7;#16	950.00	
203	01-11-62-6220	MTCE-EQUIPMENT	SHE1510	7943-6	REPAIR SPRAYER	70.01	
204	01-11-62-6220	MTCE-EQUIPMENT	WES6200	603394	TUBE;GEAR CHANGER;BUSHING	58.73	
205	01-11-62-6223	MTCE-STREET LIGHTS	BRO8091	3520856.002	50W MK BALLASTS/SL	176.84	
206	01-11-62-6223	MTCE-STREET LIGHTS	BRO8091	5003520856.001	QUAD MH BALLAST;ETC	685.02	
207	01-11-62-6223	MTCE-STREET LIGHTS	HOM1831	6022698	UTILITY KNIFE BLADES/SL	12.97	
208	01-11-62-6259	TREE REMOVAL/MISC	RYA1727	2342	REMOVE 3 NON ASH TREES	460.00	
209	01-11-62-6262	STREET REPAIRS	QUA2080	51057	6.2 TONS SURFACE	500.64	
210	01-11-62-6262	STREET REPAIRS	QUA2080	51137	SURFACE;BINDER	766.50	
211	01-11-62-6262	STREET REPAIRS	QUA2080	51164	SURFACE;BINDER	594.37	
212	01-11-62-6262	STREET REPAIRS	QUA2080	51192	SURFACE;BINDER	390.72	
213	01-11-62-6262	STREET REPAIRS	QUA2080	51219	SURFACE;BINDER/51ST-MASON	589.08	
214	01-11-62-6263	STREET CLEANING	HEA6201	8075	2 LOADS STREET SWEEPINGS	463.40	
215	01-11-66-6600	NEW EQUIPMENT	AIS6428	50607	CAMERA SYST SETUP/INSTALL	1,710.00	
216	01-12-62-6230	PROFESSIONAL SERVICES	VER2550	9731973251	SEP MOBILE PHONE SVC	87.45	
217	01-12-62-6270	CABLE AGENCY	AIS6428	50102-1	CH 6 CABLE/LEIGHTRONIX	546.25	
218	01-12-62-6272	POLICE & FIRE COMMISSION	MID1	5155	PRE-EMPL EXAM/PD-HON	1,662.00	
219	01-12-68-6860	PUBLIC/EMPLOYEE RELATIONS	B3	8259	BINDER STRIPS/AGENDA BOOKS	172.34	
220	01-12-68-6860	PUBLIC/EMPLOYEE RELATIONS	LGPC	141007	REIMB. PETTY CASH	16.19	
221	01-19-62-6230	PROFESSIONAL SERVICES	AIS6428	27616	NED CLOUD BACKUP;1000GB	3,000.00	
222	01-19-62-6230	PROFESSIONAL SERVICES	AIS6428	27616	NED CLOUD LICENSE/UPDATE	500.00	
223	01-19-62-6230	PROFESSIONAL SERVICES	AIS6428	27643	AIS HOST SPAM FILTER	800.00	
224	01-19-62-6230	PROFESSIONAL SERVICES	AIS6428	50452	JUL:REMOTE MONITORING	332.50	
225	01-19-62-6230	PROFESSIONAL SERVICES	AIS6428	50607	AUG:REMOTE MONITOR	308.75	
226	01-19-62-6230	PROFESSIONAL SERVICES	COM3001	0017078-14/11	NOV HIGH SPEED INTERNET/DPW	129.90	
227	01-19-68-6860	PUBLIC/EMPLOYEE RELATIONS	BERG	141002	25 YR EMPLOYEE SERVICE AWARD	250.00	
228	01-19-68-6860	PUBLIC/EMPLOYEE RELATIONS	STRASSER	141002	25 YR EMPLOYEE SERVICE AWARD	250.00	

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229	01-00-00-1010	CASH-FNBLG-CHECKING			ACCOUNTS PAYABLE OFFSET		93,918.63
ETSB FUND							
230	24-00-62-6210	TELEPHONE	AMES749	U11587340J	OCT PAGE COPY SERVICE	82.51	
231	24-00-62-6210	TELEPHONE	ATT911	14/773R06237209	SEP E911 WIRELESS:773/RO6-23	102.28	
232	24-00-62-6210	TELEPHONE	VER2550	9732278047	SEPT SVC/CHIEFS CAR	38.01	
233	24-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		222.80
DRUG ENFORCEMENT FUND							
234	27-00-68-6899	MISCELLANEOUS EXPENDITURES	MUN7330	10107	AUG	650.00	
235	27-00-20-2001	DUE TO/FRM GENERAL FUND			ACCOUNTS PAYABLE OFFSET		650.00
CAPITAL PROJECTS FUND							
236	40-00-66-6602	WILLOW SPRINGS SAFETY IMPRVM	BAX783	0176151	WILLOW SRP RD TRAFFIC SIGNAL	3,853.66	
237	40-00-66-6604	STONE AVENUE STATION IMPR.	ALL897	13084	REMODEL CLEANUP/STONE AVE ST	578.00	
238	40-00-66-6604	STONE AVENUE STATION IMPR.	HIT221	16568	STONE STN LANDSCAPING	1,600.00	
239	40-00-66-6618	KENSINGTON(COSSITT-BURLG)RES	BAX783	0176154	KENSINGTON AVE STP IMPROVEME	1,763.58	
240	40-00-66-6648	COSSITT AVE REHAB PROJECT	BAX783	0176149	COSSITT AVE RECONSTR DESIGN	5,203.84	
241	40-00-66-6682	SIDEWALK/CURB/GUTTER	RYA1727	2342	CREDIT/APRON DAMAGE 212 WAIO		420.00
242	40-00-66-6684	TREE PLANTING	WCMC	0006034-IN	ADM FEES/SUB TREE CONSORTIUM	575.00	
243	40-00-66-6685	EMERALD ASH BORER	RYA1727	2342	LIST #7/REMOVE EAB TREES	9,910.00	
244	40-00-66-6686	SEWER TELEVISION	BAX783	0176160	REVIEW EMERGENCY SEWER TELEV	1,960.42	
245	40-00-66-6692	MAPLE AVE RELIEF SEWER (MARS	BAX783	0176150	MAPLE AVE RELIEF SEWER CONST	635.99	
246	40-00-66-6698	NGHBRHD STREET PROJECT	BAX783	0176156	FY2014-15 STREET RESURFACING	5,843.42	
247	40-00-68-6862	MISCELLANEOUS ENGINEERING	BAX783	0176152	COUNTRYSIDE LOMR REVIEW	1,381.97	
248	40-00-68-6862	MISCELLANEOUS ENGINEERING	BAX783	0176153	EDGEWOOD AV FUNCTION CLASSIF	1,485.41	
249	40-00-68-6862	MISCELLANEOUS ENGINEERING	BAX783	0176157	OARS IMPLEMENTATION MODELING	2,111.01	
250	40-00-68-6862	MISCELLANEOUS ENGINEERING	BAX783	0176158	LOT 12 REHAB PROJECT	265.71	
251	40-00-68-6862	MISCELLANEOUS ENGINEERING	BAX783	0176159	UPTOWN LA GRANGE SITE PLAN R	1,201.10	
252	40-00-68-6862	MISCELLANEOUS ENGINEERING	BAX783	0176161	LOCUST AVE STP APPLICATION	1,044.83	
253	40-00-68-6862	MISCELLANEOUS ENGINEERING	HEU2315	14-078	ENG SVCS/LG MISC ADMIN	177.11	
254	40-00-68-6864	THERMOPLASTIC ST MARKING	SUP1980	560514	2014 LANE MARKING PROGRAM	14,969.80	
255	40-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		54,140.85
WATER FUND							
256	50-00-52-5200	WATER SALES	AHR303	140922	REFUND OVERPYMT WATER BILL	237.87	
257	50-00-52-5200	WATER SALES	ALT1054	140919	REFUND OVERPD WATER BILL	98.00	

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WATER FUND							
258	50-00-52-5200	WATER SALES	FUL44	140922	REFUND OVERPYMT WATER BILL	152.22	
259	50-00-52-5200	WATER SALES	LEA45	140922	REFUND OVERPYMT WATER BILL	16.14	
260	50-00-52-5200	WATER SALES	POG4220	140922	REFUND OVERPYMT WATER BILL	141.45	
261	50-00-52-5200	WATER SALES	SUR1553	140917	REFUND OVERPYMT WATER BILL	138.91	
262	50-00-61-6100	TOOLS & SUPPLIES	STA8368	8031427365	POST IT FLAGS	13.29	
263	50-00-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	141007	REIMBURSE POSTAGE METER	824.21	
264	50-00-62-6210	TELEPHONE	ATT	14/708Z14012409	SEP TELEMETRY LINE Z140124/W	96.52	
265	50-00-62-6210	TELEPHONE	ATT	14/708Z45520209	SEP ALARM LINE Z455202/WTR	440.54	
266	50-00-62-6210	TELEPHONE	ATT5017	140919	SEPT LONG DISTANCE CHARGES	17.61	
267	50-00-62-6210	TELEPHONE	VER2550	9731973251	SEP MOBILE PHONE SVC	163.91	
268	50-00-62-6211	ELECTRIC FEES	COM6111	14/09W	SEPT PUMPING	36.68	
269	50-00-62-6211	ELECTRIC FEES	CON1421	0017575778	SEPT PUMPING	94.61	
270	50-00-62-6211	ELECTRIC FEES	CON1421	0017576249	SEPT PUMPING	2,747.55	
271	50-00-62-6220	MAINTENANCE - WATER	AM8623	447346	UNDERCOATING/#66	41.46	
272	50-00-62-6220	MAINTENANCE - WATER	AM8623	452863	U-JOINT;EXT BAR;SOCKET/#74	50.40	
273	50-00-62-6220	MAINTENANCE - WATER	HDS9103	884503	12 COPPERHORNS	1,382.64	
274	50-00-62-6220	MAINTENANCE - WATER	HDS9103	922209	PENTAGON KEY	65.00	
275	50-00-62-6220	MAINTENANCE - WATER	HDS9103	963034	4 ADAPT NO LEAD	79.00	
276	50-00-62-6220	MAINTENANCE - WATER	HDS9103	993467	ADPTS;GASKETS;PIGGY BACK NUT	169.96	
277	50-00-62-6220	MAINTENANCE - WATER	HOR60	168212	FASTENERS/OUTSIDE READER	1.65	
278	50-00-62-6220	MAINTENANCE - WATER	QUA2080	51011	SURFACE;BINDER	562.16	
279	50-00-62-6230	PROFESSIONAL SERVICES	AIS6428	50188	2 GIS MONITORS	298.00	
280	50-00-62-6230	PROFESSIONAL SERVICES	GIS701	375	FEE-SUPPORT SHARED ASSETS ET	700.00	
281	50-00-62-6230	PROFESSIONAL SERVICES	THI4200	17412	SEPT PRINT/MAIL WATER BILLS	927.43	
282	50-00-62-6290	WATER PURCHASES-MC COOK	MCC	38-14/09	SEPT WATER PURCHASE	183,172.32	
283	50-00-66-6691	MAINS	BAX783	0176155	COSSITT AVE WATER MAIN IMPRO	61.37	
284	50-00-66-6692	METERS	HDS9103	989940	METERS	2,018.64	
285	50-00-68-6899	MISCELLANEOUSE EXPENSES	SUB1950	115941	DISINF BYPRODUCT;COLIFORM SA	807.50	
286	50-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		195,557.04
PARKING FUND							
287	51-00-61-6101	PRINTING, POSTAGE, & STATIONE	USPS	141007	REIMBURSE POSTAGE METER	460.82	
288	51-00-62-6211	ELECTRIC FEES	COM6111	14/09-SL	SEPT PARKING LOT LIGHTS	43.55	
289	51-00-62-6211	ELECTRIC FEES	CON1421	17577744	SEPT PARKING LOT LIGHTS	260.71	
290	51-00-62-6211	ELECTRIC FEES	CON1421	17609126	SEPT PARKING LOT LIGHTS	107.22	
291	51-00-62-6211	ELECTRIC FEES	CON1421	17613465	SEPT PARKING LOT LIGHTS	27.58	
292	51-00-62-6211	ELECTRIC FEES	CON1421	17651923	SEPT PARKING LOT LIGHTS	85.68	

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PARKING FUND							
293	51-00-62-6211	ELECTRIC FEES	CON1421	17746700	SEPT PARKING LOT LIGHTS	6.31	
294	51-00-62-6225	MTCE. LA GRANGE RD DEPOT	HOM1831	566158	SCREWS;END CAPS;SOFIT/TRN ST	60.04	
295	51-00-62-6225	MTCE. LA GRANGE RD DEPOT	NIC5407	140919	SEPT GAS CHARGES/TRAIN STN	32.86	
296	51-00-62-6280	MTCE. PARKING GARAGE	ALL897	13091	OCT CUSTODIAL SERVICE:DECK	325.00	
297	51-00-62-6280	MTCE. PARKING GARAGE	COM3002	140924	OCT MODEM/PARKING DECK	107.35	
298	51-00-62-6280	MTCE. PARKING GARAGE	HOM1831	6022698	8" HD BARREL BOLTS/DECK	9.79	
299	51-00-62-6280	MTCE. PARKING GARAGE	HOM1831	7563319	DOOR SWEEP;SAND COMPOUND	17.06	
300	51-00-66-6600	NEW EQUIPMENT	AIS6428	50188	2 PRK COMPUTERS	1,586.96	
301	51-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		3,130.93
POLICE PENSION FUND							
302	70-00-62-6233	LEGAL	REI15	2647-18681	KNEIFEL DISABILITY	530.27	
303	70-00-68-6899	MISCELLANEOUS EXPENSES	INS123	45364	KNEIFEL EXAM:FRANK MD	3,600.00	
304	70-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		4,130.27
SEWER FUND							
305	80-00-62-6210	TELEPHONE	ATT	14/708245003709	SEP ALARM LINE 708-245-0037	110.13	
306	80-00-62-6210	TELEPHONE	ATT5017	140919	SEPT LONG DISTANCE CHARGES	8.80	
307	80-00-62-6210	TELEPHONE	VER2550	9731973251	SEP MOBILE PHONE SVC	14.42	
308	80-00-62-6220	MTCE-EQUIPMENT	AM8623	467999	OIL FILTER/#13	10.86	
309	80-00-62-6220	MTCE-EQUIPMENT	STA1902	39035	REPAIR RODDER; PUMP/#17	361.50	
310	80-00-62-6230	PROFESSIONAL SERVICES	GIS701	375	FEE-SUPPORT SHARED ASSETS ET	300.00	
311	80-00-66-6681	MANHOLE REPLACEMENT	BAX783	0176160	REVIEW EMERGENCY SEWER TELEV	1,960.43	
312	80-00-20-2001	DUE T/F GENERAL FUND			ACCOUNTS PAYABLE OFFSET		2,766.14
INTERFUND SUMMARY							
313	01-00-20-2024	DUE T/F ETSB			ACCTS PAYABLE INTERFUND OFFS	222.80	
314	01-00-20-2027	DUE TO/FRM ASSET FORFEITURE			ACCTS PAYABLE INTERFUND OFFS	650.00	
315	01-00-20-2040	DUE T/F CAPITAL PROJECTS			ACCTS PAYABLE INTERFUND OFFS	54,140.85	
316	01-00-20-2050	DUE T/F WATER			ACCTS PAYABLE INTERFUND OFFS	195,557.04	
317	01-00-20-2051	DUE T/F PARKING METER			ACCTS PAYABLE INTERFUND OFFS	3,130.93	
318	01-00-20-2070	DUE T/F POLICE PENSION			ACCTS PAYABLE INTERFUND OFFS	4,130.27	
319	01-00-20-2080	DUE T/F SEWER			ACCTS PAYABLE INTERFUND OFFS	2,766.14	
320	01-00-00-1010	CASH-FNBLG-CHECKING			ACCTS PAYABLE INTERFUND OFFS		260,598.03
TOTALS:						615,897.78	615,897.78

4-c.27

CURRENT BUSINESS

Village of La Grange
Finance Department

BOARD REPORT

TO: Village President, Village Clerk, Board of Trustees, Village Attorney

FROM: Bob Pilipiszyn, Village Manager and
Lou Cipparrone, Finance Director

DATE: October 13, 2014

RE: **FY 2013-14 COMPREHENSIVE ANNUAL FINANCIAL REPORTS**

Under separate cover, you have received a copy of the Village of La Grange's Comprehensive Annual Financial Report (CAFR) for the Fiscal Year May 1, 2013 to April 30, 2014. The report is prepared by the Finance Department and reviewed by our auditors, Sikich L.L.P. Sikich has rendered an unmodified or "clean" opinion for the Village of La Grange, stating that the financial statements present fairly, in all material respects, the financial position of the Village and results of its operations as of April 30, 2014. The unmodified opinion from Sikich L.L.P. also reflects that the Village's financial statements are prepared and presented in conformity with generally accepted accounting principles.

In addition, you received the Auditor's Communication to the Village Board, which includes the following documents:

- 1) Required Communication - A letter from the auditors dated August 22, 2014, which is the last day of their fieldwork reflecting the end of the audit engagement, regarding certain professional auditing standards requiring specific matters be communicated to the Village Board including: the limited audit scope related to the Required Supplementary Information (RSI) section within the CAFR, no new accounting policies were adopted and the application of existing polices was not changed, all material accounting estimates were reasonable, misstatements (year-end adjusting journal entries) were corrected and there were no difficulties or disagreements with management during the course of the audit.

None of the misstatements detected as a result of audit procedures were material, either individually or in the aggregate to the financial statements as a whole. Misstatements typically reflect year-end adjusting journal entries prepared by the Village but not posted until after the auditors have started the audit process.

Adjusting journal entries include: recording depreciation expense for a fixed asset capitalized during the fiscal year; correction of a subsequent year expense improperly

recorded as accounts payable at fiscal year end; and correction to accounts payable resulting from a voided check on April 30, 2014.

In addition, communications from the auditors includes adjusting journal entries and entries carried forward from a prior period, which were passed on as the impact on the financial statements, either individually or in the aggregate, were also determined to be immaterial.

- 2) Management Letter - Auditing standards also requires communication to the Village Board regarding certain matters that are opportunities for strengthening internal controls and operational efficiencies. The FY 2013-14 Management letter reports there were no findings of material weaknesses involving the Village's internal control. A single deficiency/operational efficiency comment was noted:

- a) The Village's ratio of water billed as compared to water pumped increased from 76.95% last year to 78.03% this fiscal year. However, the recommended threshold by the Village's auditors for a billed versus pumped ratio is 80 percent. As this has previously been identified as an area of concern, over the past several years the Village has implemented a number of initiatives to address water accountability including performing leak surveys, auditing water billing accounts, and replacing water mains to improve water accountability. As these initiatives did not improve the Village's water accountability above the recommended threshold, the Village initiated a water meter replacement program, which was completed this past spring.

Please note, a number of water meters were still being replaced throughout the course of the previous fiscal year. In addition, the Public Works Department repaired over 80 water main breaks this past winter, which is three times the historical average. Water loss from these breaks has a direct, negative impact on water accountability. In February and March alone there were 24 water main breaks due to the severe weather conditions.

With the new meter system in place and the water main breaks repaired, we have noted that water accountability for the past several months has averaged slightly above 80%. Additional information will be provided at a later date as we are able to further analyze data and information for a full 12 month period after completion of the water meter replacement project.

- b) The Management Letter also identifies several upcoming accounting pronouncements which will need to be implemented in subsequent CAFR's.

- c) Previously, the Management Letter included selected key ratios and benchmark data, comparing statistical calculations for the Village vs. comparable units of government. However, we have been notified by Sikich that the ratio/benchmark program has been discontinued.

It is important to note that the Village fared extremely well against the most recent set of benchmarks previously provided. What may be of most significance were the revenue and expenditure per capita benchmarks, noting that the Village is charging less and spending less than comparable communities while at the same time providing high quality services, and thus delivering real value to our taxpayers.

However, the Village's police and fire pension fund ratios were below the comparable benchmarks, which is an issue that has previously been identified, discussed and we are attempting to address. Although the funded ratios for the Police and Fire Pension Funds were below the benchmark group, as long as the Village remains committed to fund annual required contributions (tax levies) as determined by the independent actuarial valuations, the pension funds will reach 100 percent funding within the required statutory timeframe.

As previously reported to the Village Board, the usefulness of the benchmark information was somewhat limited as we were unable to ascertain which comparable communities were included, what their organizational structure was, nor how the government operated (ie. full-time fire department, park and recreation, capital improvement plan), and therefore did not realize the full potential of the benchmark information. Furthermore, over-reliance on this data may have led to unintentional conclusions or ill-advised decisions. Finally, the software capabilities were limited, as the software was designed to be "read-only", with no opportunity to query or customize an analysis.

- d) Referenced in last year's Management Letter to the Village Board was the implementation of GASB Statement No. 61, *The Financial Reporting Entity*, which is intended to provide guidance for including, presenting and disclosing information about component units for municipalities. Based on the criteria of GASB statement No. 61, which is applicable for the fiscal year ending April 30, 2014, the La Grange Library is no longer considered to be a component unit of the Village.

As the La Grange Public Library is now classified as a separate entity from the Village and excluded in the Village's financial statements, the La Grange Public Library issues a separate Comprehensive Annual Financial Report.

However, the La Grange Public Library still may not issue bonded debt without the Village's approval and property taxes are still levied by the Village on behalf of the Library. As such, while technically a general obligation of the Village, principal and interest pertaining to the \$6.2 million General Obligation Refunding Library Bonds, Series 2012B are repaid with funds included as part of the Library's tax levy. Therefore, for reporting purposes, the \$6.1 million outstanding Library Bonds included in the Village financial statement, are offset by an intergovernmental receivable in the Statement of Net Position.

Finally, the General Fund's reserve balance at the end of FY 2013-14 is \$6.7 million or 49.8% of annual operating expenses, which is slightly below the targeted reserve range. With slow economic recovery and revenue growth, it is our intention to remain fiscally conservative with general operating expenditures in order to return to well within the targeted fund balance range of 50% to 75% of annual operating expenditures.

Please note, it is sound financial planning and management to retain an adequate fund balance for contingencies and emergencies. An adequate fund balance reserve also allows the Village to meet cash flow requirements, budget flexibility in the short-term, provide for unanticipated expenditures of a non-reoccurring nature, and maintain a strong bond/credit rating.

Mr. Dan Berg, a partner with Sikich LLP will be in attendance at the Village Board meeting on October 13, 2014 to present a brief overview of the audit report and to answer any questions you may have regarding the FY 2013-14 financial statements.

At the conclusion of the discussion, it would be appropriate for President Livingston to accept the report on behalf of the Village Board. No further action is required.

Village staff will submit the CAFR to the Government Finance Officers' Association for consideration of the Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by the Village. Receipt of the Certificate of Achievement recognizes the Village has met the high national standards of the program including demonstrating a constructive spirit of full disclosure to clearly communicate its financial story and motivate potential users to read the financial statements. The Village has received this prestigious award for eighteen consecutive years.

Hard copies of the audit report are on file at the La Grange Public Library, in the Village Clerk's office and in the Finance Department for public inspection. In addition, an electronic copy of the audited financial statements has been posted to the Village's website.

VILLAGE OF LA GRANGE
Department of Public Works

BOARD REPORT

TO: Village President, Village Clerk, Board of Trustees, and Village Attorney

FROM: Robert J. Pilipiszyn, Village Manager
Ryan Gillingham, Director of Public Works

DATE: October 13, 2014

RE: **AWARD OF CONTRACT AND ENGINEERING SERVICES
AGREEMENT- 2014 SEWER TELEVISIONING PROGRAM**

The Village owns and maintains approximately 360,000 lineal feet of sanitary, storm and combined sewers. Their proper operation is critically important to maintaining public health and for purposes of storm water management. The Village has budgeted a total of \$60,000 annually (\$25,000 within the Capital Projects Fund and \$35,000 within the Sewer Fund) to conduct the cleaning and televising of our sewer system infrastructure. The purpose of the sewer televising and cleaning program is to maintain the Village's sewer system by removing debris from within the sewers, assessing the condition of the pipes, and identifying areas that require immediate repair. The information collected from the televising is then used to aid in future infrastructure planning and mapping objectives. Generally, this program focuses on televising sewers on streets in advance of resurfacing or other reconstruction projects.

On June 24, 2014, June 30, 2014, and August 22, 2014 the Village experienced high intensity rain events. The volume of water from these rain events exceeded the limited capacity of the Village's combined sewer system resulting in flooded basements and streets. In response to these flooding events the Village identified several immediate action items including the cleaning and televising of the Village's main line sewers. In addition to planning for the televising of the main line sewers, a sewer televising company was also hired on an emergency basis to televise several smaller diameter sewers to confirm operation and condition. Baxter and Woodman reviewed these videos and provided a summary report with recommendations to the Village. The recommendations from this report will be included in the proposed Capital Projects budget. The costs for emergency sewer televising are reflected in the total budget later in this report.

The purpose of prioritizing the assessment of the Village's main line sewers is to (1) confirm they are operating properly as they serve as the backbone for all other sewers within the Village, (2) remove any debris within the sewers to re-establish optimal performance and capacity, (3) identify any required repairs to the sewers, (4) estimate remaining useful life, and (5) identify long-term repair alternatives.

If a major problem or system defect is encountered, we will work with Baxter & Woodman to determine the best course of action. Emerging problems/non-urgent repairs will be captured in the engineering report prepared by Baxter & Woodman and incorporated into the Capital Projects budget development process.

To obtain competitive proposals for the televising of the main line sewers, the Village contracted with Baxter & Woodman, Inc. to prepare bidding documents and provide bidding assistance. The sewers to be included in the program are as follows:

Sewers To Be Televised
East Avenue from Ogden Avenue to 49 th Street
49 th Street from East Avenue to Kensington Avenue
50 th Street from Kensington Avenue to Brainard
Brainard Avenue from 48 th Street to 51 st Street
Cossitt Avenue from East Avenue to Gilbert Avenue
Ogden Avenue from East Avenue to Anna Avenue (Lyons, IL)
Hillgrove Avenue from Brainard to East Avenue
50 th Street from Willow Springs Road to Hillberry Court
Blackstone from Linklater Court to Goodman Avenue
Spring Avenue from 47 th Street to Burlington
Park Road from Ogden Avenue to 41 st Street

A map of the proposed sewer televising program is attached for reference.

The televised inspection work is performed from manhole to manhole. There is no excavation and no direct impact on the public. The only impact on Village residents will be reduced speed through work zones and, on a very small scale, limited and temporary individual access should a manhole be located in front of a driveway.

On Thursday, August 7, 2014 the Village advertised that proposals would be received for the 2014 Sewer Televising Program. Bids were requested from 18 contractors known to be capable of performing this type of work. The proposal opening was held on Tuesday, August 12, 2014 with the following results:

Summary of Bids		
	Contractor	Bid Amount
1	Sheridan Plumbing & Sewer, Inc. / Bedford Park IL	\$173,614
2	National Power Rodding Corp. / Chicago IL	\$192,413
3	Hydro-Vision Technology LLC / Romeoville IL	\$209,148
	Engineer's Estimate	\$275,000

The low bid was submitted by Sheridan Plumbing & Sewer, Inc. in the amount of \$173,614. A detailed breakdown of the bids is attached to this report for reference. In their attached analysis, Baxter & Woodman recommends Sheridan Plumbing & Sewer, Inc. based on their past performance and low unit prices. Staff recommends awarding the contract to Sheridan Plumbing & Sewer, Inc. based on the engineer's assessment and that the Village appears to gain significant economies of scale and value based on the proposals received compared to the engineers estimate. If approved, work is expected to begin in October and should be completed within 60 calendar days.

Attached for your consideration and review is a task order agreement with Baxter & Woodman to provide construction engineering services for the main line sewer televising program. These services are important to control costs and for quality control of the cleaning and televising process. When roots or heavy cleaning is encountered on any individual sewer segment a determination on the cleaning process and quantity needs to be communicated with the contractor. Staff recommends executing a task order contract with Baxter & Woodman for these services in an amount not to exceed \$16,500.

Also attached for your consideration and approval is a task order agreement with Baxter & Woodman to review and provide recommendations on any identified sewer repairs. Once the sewer televising work is completed, Baxter & Woodman proposes to review each video tape and provide recommendations for sewer repairs, anticipated costs, and a prioritization of improvements for an amount not to exceed \$19,540. The information and analysis provided by Baxter & Woodman will be used to develop and provide recommendations to the Village Board as part of the Capital Projects budget process.

If approved, task orders with Baxter & Woodman will be executed for this work in accordance with their task order contract. These documents are attached for your consideration. Staff recommends approval of both agreements.

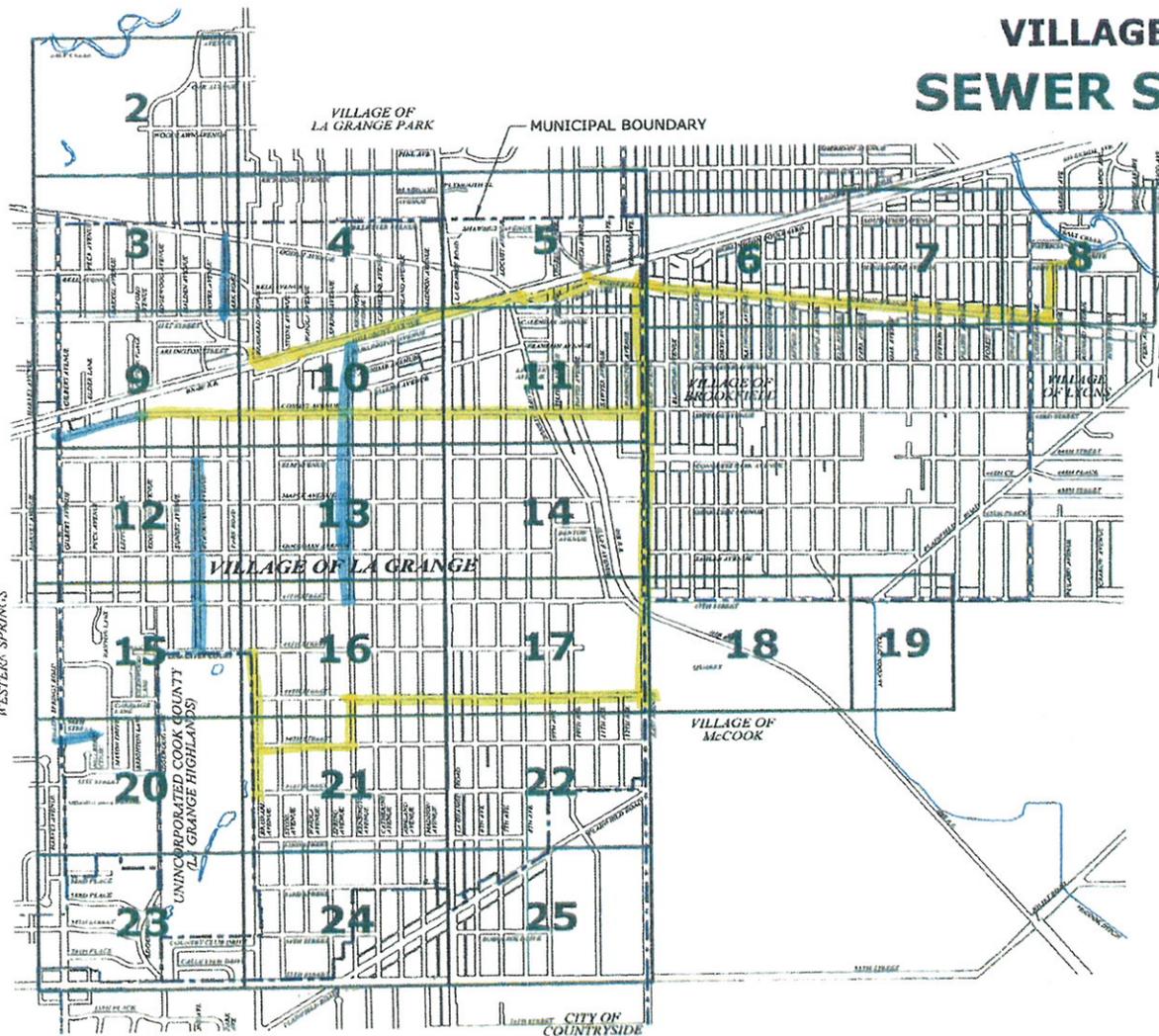
The project budget for the 2014 Sewer Televising Program is as follows:

FY2014-15 Sewer Televising Program	FY2014-15 BUDGET
Expenses	
Emergency Sewer Televising	
Sewer Televising (Emergency) - Visu-Sewer (Completed)	11,730
Engineering – Review of Tapes (Emergency Televising) – Baxter & Woodman (Completed)	5,500
Total Emergency Sewer Televising	17,230
Main Line Sewer Televising	
Engineering & Contract Administration – Baxter & Woodman (Completed)	9,500
Sewer Televising – Sheridan Plumbing & Sewer, Inc.	173,614
Construction Engineering – Baxter & Woodman	16,500
Engineering – Review of Tapes and Recommendations – Baxter & Woodman	19,540
Total Main Line Sewer Televising	219,154
Total	236,384
Funding Sources	
Capital Projects Fund – FY2014-15 Budget	25,000
Sewer Fund – FY2014-15 Budget	35,000
General Fund - Reserves	176,384
Total	236,384

The cleaning and televising of the main sewers in the Village exceeds the budgeted amount by \$176,384. As presented at the sewer workshop on September 22, staff recommends using General fund reserves to fund the additional sewer televising work. The expenditure of these additional funds beyond the current budget allotment will require a budget amendment.

In summary, we recommend that the Village Board waive the formal bidding requirements and award the contract for the 2014 Sewer Televising Program, which provides for the televising and cleaning of approximately 43,300 lineal feet of sewers within the Village, to Sheridan Plumbing & Sewer, Inc. in the amount of \$173,614. The final amount of the contract will be based on the actual work performed by the contractor at the unit prices listed in the contract. We also recommend approval of the task order contracts with Baxter & Woodman in the amount of \$16,500 for construction engineering services and \$19,540 for the review and analysis of the sewer televising inspection reports.

VILLAGE OF LA GRANGE SEWER SYSTEM ATLAS



INDEX OF SHEETS

- 1 COVER SHEET, LOCATION MAP, AND INDEX OF SHEETS
- 2-25 SEWER SYSTEM ATLAS SHEETS

SEWER SYSTEM ATLAS COMPONENTS			
COMPONENT	PRIVATE	PUBLIC	TOTAL
CONCRETE MANHOLE	0	600	600
HANDRAIL MANHOLE	63	148	211
STORM CATCH BASIN	41	1,831	1,872
STORM INLET	17	536	553
STORM MANHOLE	149	425	574
CONCRETE SEWER	0	202,000'	202,000'
CAST IRON SEWER	6,490'	37,320'	43,810'
STORM SEWER (DRAINAGE)	0	64,800'	64,800'
STORM SEWER (MAINT.)	21,000'	80,000'	101,000'
SEWER LINO. TOTAL	28,490'	368,100'	397,590'
SEWER LINO. MI.	3.87 MILES	62.79 MILES	66.66 MILES
MUNICIPAL AREA	76,872,308 SQ. FT.	1,745,117 ACRES	3.33 SQ. MI.
MUNICIPAL PERIMETER	47,607.65 FT.		9.07 MI.

= SEWER TELEVISION IN ADVANCE OF ROADWAY RESURFACING

= MAIN LINE SEWER CLEANING AND TELEVISION

5-B.4

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HEUER AND ASSOCIATES
Consulting Engineers
2145 Philadelphia Drive - Suite 102 Westchester IL 60154-5812 708-492-1060

VILLAGE OF LA GRANGE

COVER SHEET, LOCATION MAP,
AND INDEX OF SHEETS

REvised: FEBRUARY 2008 dwp	DRAWN BY: H&A	FULL SIZE SCALE: Not to Scale	SHEET 1 of 25
REvised: MARCH 2008 dwp	PROJECT NO: 2006-005	TABLOO SCALE: Not to Scale	
REvised: AUGUST 2007	DATE: 2/15/07		

Village of La Grange
 Department of Public Works
 2014 Sewer Televising Program
 Bid Tabulations

				Sheridan Plumbing & Sewer, Inc.	National Power Rodding		Hydro-Vision Technology		
1.	Sewer Televising with Preparatory Light Cleaning								
	Size	Unit	Approximate Number of Units	Unit Price	Total	Unit Price	Total	Unit Price	Total
	8" - 12"	Lin. Ft.	11,440	\$2.95	\$33,748.00	\$4.00	\$45,760.00	\$1.20	\$13,728.00
	15" - 24"	Lin. Ft.	3,880	\$2.95	\$11,446.00	\$4.00	\$15,520.00	\$1.50	\$5,820.00
	27" - 39"	Lin. Ft.	4,600	\$2.95	\$13,570.00	\$3.00	\$13,800.00	\$3.50	\$16,100.00
	42" -48"	Lin. Ft.	10,000	\$2.95	\$29,500.00	\$3.00	\$30,000.00	\$4.00	\$40,000.00
	54" - 60"	Lin. Ft.	4,460	\$2.95	\$13,157.00	\$3.00	\$13,380.00	\$4.00	\$17,840.00
	66"	Lin. Ft.	1,600	\$2.95	\$4,720.00	\$3.00	\$4,800.00	\$4.00	\$6,400.00
	72"	Lin. Ft.	7,830	\$2.95	\$23,098.50	\$3.00	\$23,490.00	\$4.00	\$31,320.00
2.	Preparatory Root Removal								
	8" - 12"	Lin. Ft.	1,100	\$1.50	\$1,650.00	\$1.25	\$1,375.00	\$0.25	\$275.00
	15" - 24"	Lin. Ft.	390	\$1.50	\$585.00	\$1.25	\$487.50	\$0.50	\$195.00
	27" - 39"	Lin. Ft.	460	\$1.50	\$690.00	\$1.25	\$575.00	\$5.00	\$2,300.00
	42" -48"	Lin. Ft.	1,000	\$5.00	\$5,000.00	\$1.25	\$1,250.00	\$5.00	\$5,000.00
	54" - 60"	Lin. Ft.	450	\$5.00	\$2,250.00	\$2.50	\$1,125.00	\$7.00	\$3,150.00
	66"	Lin. Ft.	160	\$5.00	\$800.00	\$2.50	\$400.00	\$8.00	\$1,280.00
	72"	Lin. Ft.	780	\$5.00	\$3,900.00	\$2.50	\$1,950.00	\$8.00	\$6,240.00
3.	Preparatory Heavy Cleaning								
		Hour	100	\$295.00	\$29,500.00	385	\$38,500.00	\$595.00	\$59,500.00
	Total Contract Price				\$173,614.50		\$192,412.50		\$209,148.00

5-B.5

August 13, 2014

Board of Trustees
Village of La Grange
P.O. Box 668
53 South La Grange Road
La Grange, Illinois 60525-0668

RECOMMENDATION TO AWARD

Subject: Village of LaGrange - 2014 Sewer Televising

Dear Board of Trustees:

The following proposals were received for the 2014 Sewer Televising project on August 12, 2014:

<u>Bidder</u>	<u>Amount of Bid</u>
Sheridan Plumbing & Sewer, Inc. Bedford Park, IL	\$173,614.50
National Power Rodding Corp. Chicago, IL	\$192,412.50
Hydro-Vision Technology LLC Romeoville, IL	\$209,148.00

Our pre-proposal opinion of probable cost for this Project was \$275,000. We believe the lower proposal prices are indicative of the contractors' due diligence to visit the project location, and minimize potential risk from unknown site conditions. We are familiar with the work of all three bidders, and they have met or exceeded our expectations on previous projects. These contractors do not have a history of "low-balling" bids and sacrificing performance.

We have analyzed each of the bids and find Sheridan Plumbing & Sewer, Inc. to be the lowest, responsible and responsive Bidder.

Based upon our familiarity and past working relationships with this Bidder, we believe that Sheridan Plumbing & Sewer, Inc. is qualified to complete the Project.

We recommend the award of the Contract to Sheridan Plumbing & Sewer, Inc. in the amount of \$173,614.50.

Please advise us of your decision.

Sincerely,

BAXTER & WOODMAN, INC.
CONSULTING ENGINEERS


Sean E. O'Dell, P.E.

C: Ryan Gillingham, Director of Public Works, Village of LaGrange

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VILLAGE OF LA GRANGE, ILLINOIS
2014 SEWER TELEVISIONING PROGRAM – GCA / RPR

TASK ORDER NO. 68

In accordance with Section 1.2 of the Master Contract dated May 13, 2013 between the Village of La Grange (the "Village") and Baxter & Woodman, Inc. (the "Consultant"), the Parties agree to the following Task Number 68:

1. Contracted Services:

Baxter & Woodman, Inc. shall provide the Village with construction engineering services for the 2014 Sewer Televisioning Program. All terms and conditions of the master task order contract dated May 13, 2013 with the Village of La Grange shall apply.

2. Project Schedule:

The following schedule is anticipated:

September 5, 2014	Construction Start
November 4, 2014	Substantial Completion

3. Project Completion Date:

November 15, 2014

4. Project Specific Pricing (if applicable):

Baxter & Woodman, Inc. shall be compensated on a cost plus fixed fee basis in an amount not to exceed \$16,500.

5. Additional Changes to the Master Contract (if applicable): N/A

All other terms and conditions remain unchanged.

[signature page follows]

VILLAGE

Ryan Gillingham
Signature

Ryan Gillingham

Director of Public Works

8/14/14
Date

CONSULTANT

John V. Ambrose
Signature

John V. Ambrose

Vice President/Secretary

8/14/2014
Date

If greater than, \$2,000, the Village Manager's signature is required.

Signature

Village Manager

Date

If greater than \$10,000, the Village Board must approve the Task Order in advance and the Village President's signature is required.

Signature

Thomas E. Livingston

Village President

Date

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VILLAGE OF LA GRANGE, ILLINOIS
2014 SEWER TELEVISION PROGRAM - GCA / RPR

EXHIBIT A

PROJECT DESCRIPTION

This Project consists of providing construction engineering services for approximately 44,000 feet of cleaning and CCTV inspections of sanitary sewers within the 2014 Program. The Program includes critical trunk sewers, 2015 MFT project locations, and planned portions of the separate sewer area.

VILLAGE OF LA GRANGE, ILLINOIS
2014 SEWER TELEVISION PROGRAM – GCA / RPR

EXHIBIT B

SCOPE OF SERVICES

1. Act as the Village's representative with duties, responsibilities, and limitations of authority as assigned in the construction contract documents.
2. PROJECT INITIATION
 - Attend and prepare minutes for the preconstruction conference, and review the Contractor's proposed construction schedule and list of subcontractors.
 - Prepare Award Letter, Agreement, Contract Documents, Performance/ Payment Bonds, and Notice to Proceed. Review Contractor insurance documents.
3. CONSTRUCTION ADMINISTRATION
 - Attend periodic construction progress meetings.
 - Check, review, and approve submittals by the Contractor, but only for compliance with the drawings and specifications as to quality of materials and performance of equipment. Such review shall not be construed as relieving the Contractor of the responsibility to meet requirements of the construction contract documents. Submittal review by Engineer shall apply only to the items in the submissions and only for the purpose of assessing, if upon installation or incorporation in the Project, they are generally consistent with the construction documents. Owner agrees that the contractor is solely responsible for the submissions (regardless of the format in which provided, i.e. hard copy or electronic transmission) and for compliance with the contract documents. Owner further agrees that the Engineer's review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing or procedures of construction or extend to safety programs of precautions. Engineer's consideration of a component does not constitute acceptance of the assembled item.
 - Review format/completeness of inspection logs and CCTV inspections before payment.
 - Prepare construction contract change orders and work directives when authorized by the Village.

5-B.10

- Review the Contractor's requests for payments as construction work progresses, and advise the Village of amounts due and payable to the Contractor in accordance with the terms of the construction contract documents.
- Research and prepare written response by Engineer to requests for information from the Village and Contractor.
- Visit site as needed by Project Manager or other office staff.

4. FIELD OBSERVATION

- Engineer's site observation shall be at the times agreed upon with the Owner. Engineer will provide Resident Project Representatives at the construction site on a periodic part-time basis from the Engineer' office for eight (8) weeks, of not more than eight (8) hours per regular weekday, not including legal holidays (for up to 72 hours) as deemed necessary by the Engineer, to assist the Contractor with interpretation of the Drawings and Specifications, to observe in general if the Contractor's work is in conformity with the Final Design Documents, and to monitor the Contractor's progress as related to the Construction Contract date of completion. Through standard, reasonable means, Engineer will become generally familiar with observable completed work. If Engineer observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and Owner to address. Engineer shall not supervise, direct, control, or have charge or authority over any contractor's work, nor shall the Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the site, nor for any failure of any contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work. Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform the work in accordance with the contract documents, which contractor is solely responsible for its errors, omissions, and failure to carry out the work. Engineer shall not be responsible for the acts of omissions of any contractor, subcontractor, or supplier, or of any of their agents or employees or any other person, (except Engineer's own agents, employees, and consultants) at the site or otherwise furnishing or performing any work; or for any decision made regarding the contract documents, or any application, interpretation, or clarification, of the contract documents, other than those made by the Engineer.
- Provide the necessary base lines, benchmarks, and reference points to enable the Contractor to proceed with the work.

- Keep a daily record of the Contractor's work on those days that the Engineers are at the construction site including notations on the nature and cost of any extra work, and provide weekly reports to the Owner of the construction progress and working days charged against the Contractor's time for completion.

5. COMPLETION OF PROJECT

- Provide construction inspection services when notified by the Contractor that the Project is complete. Prepare written punch lists during final completion inspections.
- Review the Contractor's written guarantees and issue a Notice of Acceptability for the Project by the Village.
- Review the Contractor's requests for final payment, and advise the Village of the amounts due and payable to the Contractor in accordance with the terms of the construction contract documents.

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5-B.12

VILLAGE OF LA GRANGE, ILLINOIS
2014 SEWER TELEVISION PROGRAM – GCA / RPR

EXHIBIT C

CONSTRUCTION ENGINEERING
COST ESTIMATE OF CONSULTANT'S SERVICES IN DOLLARS

Route: Various Streets
Local Agency: Village of La Grange

Section: N/A
Project: N/A
Job No.: N/A

*Firm's approved rates on file with IDOT's Bureau of Accounting and Auditing:	
Overhead Rate	147%
Complexity Factor	0
Calendar Days	45
Anticipated Service from 9/5/2014 to 11/15/2014	

Method of Compensation:

Cost Plus Fixed Fee 1	<input checked="" type="checkbox"/>	14.5%[DL + R(DL) + OH(DL) + IHDC]
Cost Plus Fixed Fee 2	<input type="checkbox"/>	14.5%[DL + R(DL) + 1.4(DL) + IHDC]
Cost Plus Fixed Fee 3	<input type="checkbox"/>	14.5%[(2.8 + R)DL] + IHDC
Direct Labor Multiple	<input type="checkbox"/>	
Specific Rate	<input type="checkbox"/>	
Lump Sum	<input type="checkbox"/>	

Element of Work	Employee Classification	Man-Hours	Payroll Rate	Payroll Costs	Overhead*	In-House Direct Costs	Services by Others	Profit	Total
PROJECT INITIATION & MANGEMENT	SR. ENGR. I	12	\$41.74	\$501.00	\$736.00	\$45.00		\$186.00	\$1,468.00
	SR. ENGR. I	8	\$41.74	\$334.00	\$491.00			\$120.00	\$945.00
	CLERICAL I	1	\$25.40	\$25.00	\$37.00			\$9.00	\$71.00
CONSTRUCTION ADMINISTRATION	SR. ENGR. I	28	\$41.74	\$1,169.00	\$1,718.00	\$100.00		\$433.00	\$3,420.00
	CLERICAL I	4	\$25.40	\$102.00	\$150.00	\$25.00		\$40.00	\$317.00
FIELD OBSERVATION & CONSTRUCTION LAYOUT	SR. ENGR. I	72	\$41.74	\$3,005.00	\$4,417.00	\$475.00		\$1,145.00	\$9,042.00
COMPLETION OF PROJECT	SR. ENGR. I	10	\$41.74	\$417.00	\$613.00	\$45.00		\$156.00	\$1,231.00
MATERIAL TESTING									\$0.00
TOTALS		135		\$5,553.00	\$8,162.00	\$690.00	\$0.00	\$2,089.00	\$16,500.00

CONSTRUCTION ENGINEERING TOTAL NOT TO EXCEED **\$16,500.00**

In-House Direct Costs:
VEHICLE EXPENSES: TRAVEL - 1,280 MI @ CURRENT IRS RATE (\$0.560 FOR ESTIMATING PURPOSES) = \$665.00
PRODUCTION, ADMINISTRATION, POSTAGE: \$25.00

Services by Others:
MATERIAL TESTING: N/A \$0.00

5-B,13

VILLAGE OF LA GRANGE, ILLINOIS
REVIEW OF 2014 SEWER TELEVISION PROGRAM

TASK ORDER NO. 67

In accordance with Section 1.2 of the Master Contract dated May 13, 2013 between the Village of La Grange (the "Village") and Baxter & Woodman, Inc. (the "Consultant"), the Parties agree to the following Task Number 67:

1. Contracted Services:

Baxter & Woodman, Inc. shall provide the Village with review services as described in the Project Description (Exhibit A) and Scope of Services (Exhibit B), attached hereto. All terms and conditions of the master task order contract dated May 13, 2013 with the Village of La Grange shall apply.

2. Project Schedule:

All services shall be completed 45 days after all inspections are received. The Contractor has 60 days to complete all inspections.

3. Project Completion Date:

All services shall be completed prior to December 15, 2014.

4. Project Specific Pricing (if applicable):

Baxter & Woodman, Inc. shall be compensated on a cost plus fixed fee basis in an amount not to exceed \$19,540.

5. Additional Changes to the Master Contract (if applicable):

All other terms and conditions remain unchanged.

[signature page follows]

VILLAGE

Ryan Gillingham
Signature

Ryan Gillingham

Director of Public Works

8/14/14
Date

CONSULTANT

John V. Ambrose
Signature

John V. Ambrose

Vice President/Secretary

August 14, 2014
Date

If greater than, \$2,000, the Village Manager's signature is required.

Signature

Village Manager

Date

If greater than \$10,000, the Village Board must approve the Task Order in advance and the Village President's signature is required.

Signature

Thomas E. Livingston

Village President

Date

VILLAGE OF LA GRANGE, ILLINOIS
REVIEW OF 2014 SEWER TELEVISIONING PROGRAM

EXHIBIT A

PROJECT DESCRIPTION

This Project consists of reviewing approximately 44,000 feet of CCTV inspections of sanitary sewers within the 2014 Program. The Program includes critical trunk sewers, 2015 MFT project locations, and planned portions of the separate sewer area. The final deliverable will include a memo (recommendations, costs, and action items for the Village) and summary spreadsheet (detailing our analysis).

I:\Chicago\LAGRV\140458-2014 Sewer Cleaning and T\Contract\Exhibit A.docx

5-B.16

VILLAGE OF LA GRANGE, ILLINOIS
REVIEW OF 2014 SEWER TELEVISION PROGRAM

EXHIBIT B

SCOPE OF SERVICES

1. PROJECT MANAGEMENT

- Plan, schedule, and control the activities that must be performed to complete the project including budget, schedule, and scope. Coordinate with the Village and project team to incorporate Village goals into final Project.

2. INTERNAL SEWER TELEVISION INSPECTIONS REVIEW

- Review video and written logs of internal sewer inspections to identify the general condition of the sewer and building lateral connections, location and severity of defects, and existence of I/I sources.

3. RECOMMENDATION MEMO

- Prepare a written memo summarizing the work completed, results of the CCTV inspections, and recommendations for improvements to rehabilitate the defects identified. The recommendations will include cost estimates and prioritizing of the improvements.

I:\Chicago\LAGRV\140458-2014 Sewer Cleaning and T\Contract\Exhibit B.docx

VILLAGE OF LA GRANGE, ILLINOIS
Review 2014 Sewer Televising Program

EXHIBIT C

PRELIMINARY ENGINEERING

Route:
Local Agency: Village of La Grange
(Municipality/Township/County)

Section:
Project:
Job No.:

*Firm's approved rates on file with IDOT's
Bureau of Accounting and Auditing:

Overhead Rate (OH) 147%
Complexity Factor (R) 0
Calendar Days

Method of Compensation:
Cost Plus Fixed Fee 1 14.5%[DL + R(DL) + OH(DL) + IHDC]
Cost Plus Fixed Fee 2 14.5%[DL + R(DL) + 1.4(DL) + IHDC]
Cost Plus Fixed Fee 3 14.5%[(2.8 + R)DL] + IHDC
Direct Labor Multiple
Specific Rate
Lump Sum

Cost Estimate of Consultant's Services in Dollars

Element of Work	Employee Classification	Man-Hours	Payroll Rate	Payroll Costs (DL)	Overhead*	Services by Others	In-House Direct Costs (IHDC)	Profit	Total
REVIEW									
PROJECT MANAGEMENT	SR ENGINEER I	8	\$41.74	\$334	\$491			\$120	\$945
PROJECT MEETING (1)	SR ENGINEER I	6	\$41.74	\$250	\$368		\$55	\$98	\$771
REVIEW	SR ENGINEER I	119	\$41.74	\$4,967	\$7,301			\$1,779	\$14,047
SUMMARY AND RECOMMEDATIONS									
MEMO	SR ENGINEER I	8	\$41.74	\$334	\$491			\$120	\$945
SUMMARY TABLE	SR ENGINEER I	16	\$41.74	\$668	\$982	\$0		\$239	\$1,889
COST ESTIMATE	SR ENGINEER I	8	\$41.74	\$334	\$491			\$120	\$945
TOTALS		165		\$ 6,887	\$ 10,124	\$ -	\$ 55	\$ 2,476	\$ 19,540

5-B.18

In-House Direct Costs:
VEHICLE EXPENSES

\$55

VILLAGE OF LA GRANGE, ILLINOIS



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended April 30, 2014

VILLAGE OF LA GRANGE, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended
April 30, 2014

Prepared by: the Finance Department

Lou Cipparrone
Finance Director

Joseph Munizza
Assistant Finance Director

VILLAGE OF LA GRANGE, ILLINOIS
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VILLAGE OF LA GRANGE, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2014

BOARD OF TRUSTEES

Thomas E. Livingston, President

David McCarty

Mark Kuchler

Mark Langan

James Palermo

Jeff Nowak

Bill Holder

VILLAGE CLERK

John Burns

VILLAGE MANAGER

Robert Pilipszyn

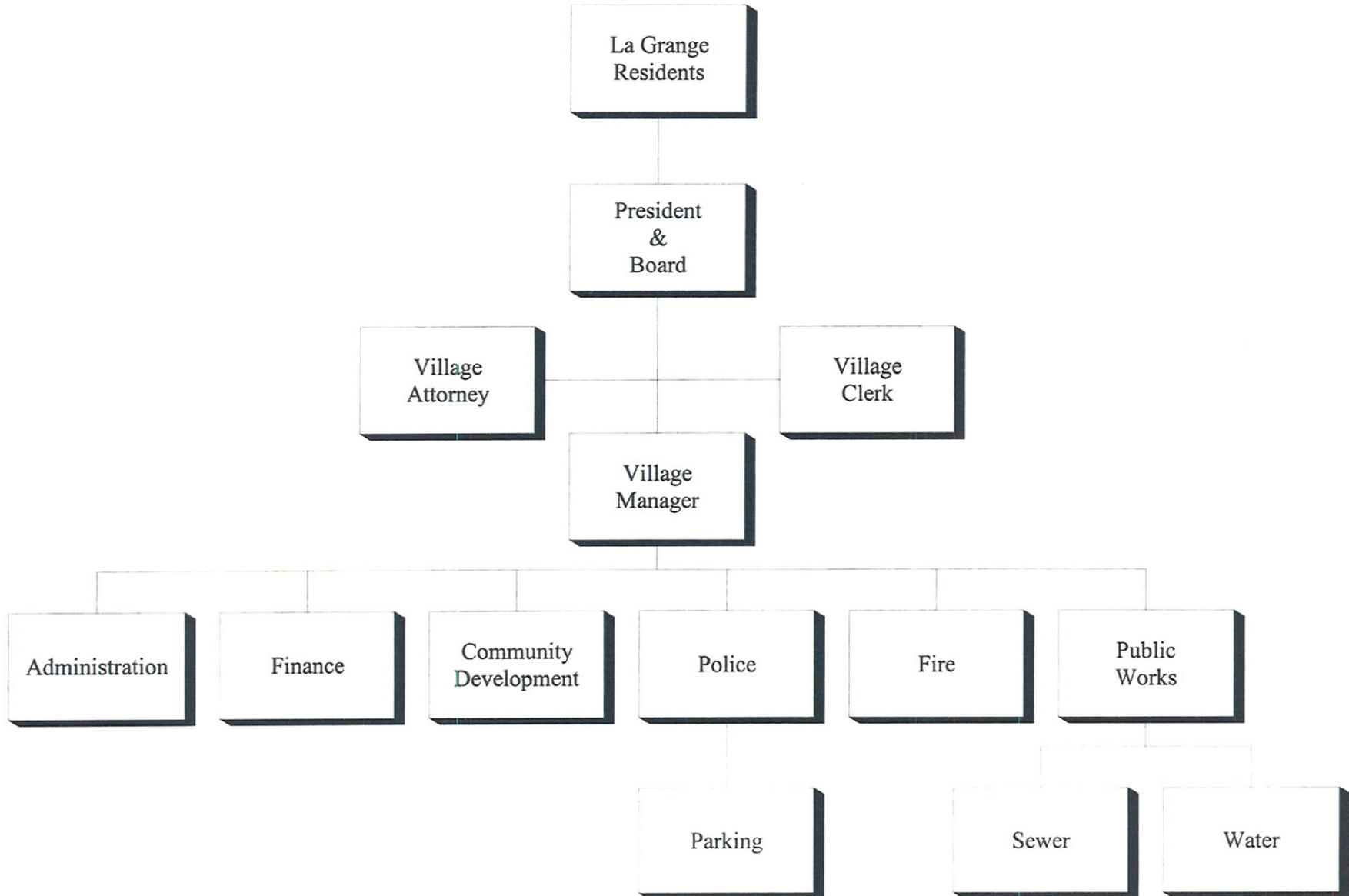
FINANCE DIRECTOR

Lou Cipparrone

ASSISTANT FINANCE DIRECTOR

Joseph Munizza

Village Of LaGrange
Organization Chart





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of LaGrange
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2013

Executive Director/CEO

Village of La Grange



September 8, 2014

The Honorable Thomas E. Livingston, President
Members of the Board of Trustees
Village of La Grange, Illinois

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for fiscal year ended April 30, 2014.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Sikich, LLP has issued an unmodified ("clean") opinion on the Village of La Grange financial statements for the year ended April 30, 2014. The independent auditor's report is located at the front of the financial section of this report.

The Village expended less than \$500,000 of federal funds during the year ended April 30, 2014, and therefore is not required to undergo a single audit in conformity with the provisions of the Revised Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, "Audits of State, Local Governments and Nonprofit Organizations."

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The Village of La Grange, incorporated in 1879, is located approximately 14 miles west of Chicago, in the County of Cook; the Village occupies a land area of approximately 2.5 square miles and has a population of approximately 15,600 residents. The Village of La Grange is authorized to levy a property tax on both real and personal property located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation.

The Village of La Grange operates under a Board-Manager form of government. La Grange is a non-home rule municipal corporation governed by the Village President and six trustees, who are elected on an at-large basis to serve four-year overlapping terms. The Village Manager serves as the Chief Administrative Officer. The Village Board is responsible for establishing Village policy which, in turn, is implemented on a day-to-day basis by the Village Manager and staff.

The Village of La Grange provides a full range of governmental services. Specifically, the Village provides police and fire protection, water and sewer utilities, construction and maintenance of roadways and infrastructure, code enforcement, planning, zoning, inspection services, economic development, finance and general administrative services.

The Village evaluated other governmental services to determine whether they should be included in the Village's reporting entity. Excluded from the reporting entity are the various school districts, park districts and township which fall within the Village's boundaries, but which do not meet the criteria for inclusion as set forth by generally accepted accounting principles.

Previously the La Grange Public Library was included in the Village of La Grange's financial reporting entity, as by definition, the library qualified as a "discreetly presented component unit" of the Village. Based on the criteria of Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*, there are no component units for which the Village is considered to be financially accountable. Therefore, as of April 30, 2014 the La Grange Public Library issues separate financial statements.

Local Economy

National and state economic instability continues to challenge Village finances. In response to these recessionary conditions and the corresponding fiscal stress placed upon the Village's General Fund, the Village took steps to reduce operating expenses below budget-authorized levels beginning May 1, 2010. At the same time, the Village developed a comprehensive and multi-year cost containment strategy, largely involving a reduction of personnel and operating expenses by \$1,000,000 per year, to stabilize Village finances.

Even with these austerity measures, the Village continues to be challenged by: major operational and capital costs, health care expenditures, required pension contributions, and a State government which continues to introduce legislation threatening local municipal revenues.

Despite these many fiscal pressures, Village finances are stabilizing as we continue to realize the savings from the cost containment plan and as Village revenues return to levels from prior to the recession. It is important to note that although the Village incurred a deficit in FY 2013-14 of approximately \$429,000, this was a planned deficit resulting from a budget amendment of \$670,000 approved by the Village Board early in the fiscal year, primarily relating to the increased scope of the Maple Avenue Relief Sewer project.

In keeping with the Village's practice of conservative fiscal management, it is too early to rely on savings and growth at this time, as being able to lead the Village to sustainable financial health. We believe that we have found the right balance between the need to recognize continued downward pressure on our financial means, yet still provide high quality services to residents including responsive: (1) operations; (2) planning efforts; and (3) capital improvements.

The Village will continue with its conservative financial management by optimizing the value of operating expenditures and capital outlay; controlled spending; making investments and re-investments as appropriate; and facilitating growth.

Long-Term Financial Planning

At year end, fund balance in the General Fund (49.8 percent of General Fund operating expenditures) is slightly below the policy guidelines established by the Village Board of Trustees for budgetary and planning purposes (i.e. between 50 and 75 percent of total General Fund operating expenditures.) As the State's economic forecast anticipates slow economic growth, it is advisable to retain an adequate fund balance for contingencies and emergencies. An adequate fund balance reserve also allows the Village to budget more flexibly in the short-term, maintain liquidity for cash flow requirements, reduce reliance on short-term financing and maintain a strong credit rating.

The Village Board is fiscally conservative and have been careful stewards of taxpayer resources, evidenced by the implementation of the cost containment plan. However, in order to advance specific areas of importance including: maintaining delivery of core services, enhance public safety, pension funding and building reserves, a revenue enhancement is necessary. A 1.0% increase in the Village's Municipal Utility Tax was programmed to become effective May 1, 2014, after being postponed for two consecutive years. In examining options, a Food and Beverage Tax was identified as an alternative source of revenue. This source was determined to be in keeping with prior Village Board discussions because, as a matter of tax policy, the revenue would primarily be generated by non-residents. In addition, this source of revenue was thought to be growth-oriented because it builds on the Village's strength as a regional dining destination. With the implementation of the Food and Beverage Tax, effective May 1, 2014, the Village is projecting a balanced budget (surplus) for four of the next five years.

Separate and apart from the cost containment plan, the Village is analyzing a plan to restructure the Police and Fire Departments. The significance of this operational matter as it relates to financial management is two-fold. First, the thought is to evaluate if department management can operate more efficiently by eliminating a rank or the number of positions within supervisory ranks. Second, Village and departmental management would apply that savings by maintaining or perhaps even increasing the headcount at the front-line service delivery level to improve public safety services to Village residents while remaining entirely budget neutral. A staff report and Board discussion is anticipated on this matter in the next fiscal year.

In addition to this internal analysis of optimizing operations and service delivery, the Village is looking to do the same by regionalizing public safety services with La Grange Park and Western Springs. In 2011, a preliminary study concluded that sufficient compatibility existed between the Villages of La Grange, La Grange Park and Western Springs to share public safety services. A technical study was completed in late 2013 which provides a road map as to how the three communities can establish a combined public safety dispatch center. Each community is currently evaluating the recommendations from that report, and intergovernmental discussions are expected to continue into next fiscal year.

The Village of La Grange has also consistently worked very hard to lessen the burden of property taxes on Village residents and businesses through conservative fiscal management, economic development, and identifying alternative sources of revenue.

Much of the Village's emphasis since 1986 has been on economic development to expand the Village's tax base. A well diversified tax base will create new growth, generating additional property tax revenue not only for the Village, but also to the benefit of other local taxing bodies such as school districts, the park district and the library. Therefore, it is critically important that we continue to protect and preserve our investments in the Central Business District well into the future. The Village Board recognizes this which is why economic development remains a high-order strategic priority for the Village.

The Village also continues to work with the La Grange Business Association (LGBA), especially through their committees representing restaurateurs, retailers, service businesses and building owners on strategies to retain and strengthen the Village's economic vitality. The primary emphasis of this government – business collaboration will continue to be marketing, promotional and special events.

Although a majority of redevelopment in La Grange has occurred within the Central Business District, a considerable amount of commercial reinvestment has also taken place throughout the rest of the Village. Of particular note is the revitalization of the West End Business District. Several established businesses in this district have reinvested because they see the long-term value and growth opportunities in La Grange.

We are able to enjoy and experience steady dining, shopping and theater-going traffic to La Grange because of a combination of factors unique to La Grange: (i) our residents understand the need to support our local businesses; (ii) our local retailers have an entrepreneurial spirit which has sustained them; and (iii) new business owners who have decided to open during these difficult times have placed their confidence in their future success by locating to La Grange.

A renovation of the Stone Avenue train station to restore building integrity commenced in FY 2013-14. Master planning, exploration of grant opportunities, and coordination with regional transportation agencies continues for future phases to enhance the station grounds as a public space and to enhance pedestrian mobility and safety within the station area. Investment in the Stone Avenue train station building and grounds is important as business owners have advised the Village that the iconic station is the focal point for creating a sense of identity and way-finding which separates them from other commercial areas within the Village.

A well-diversified tax base creates new growth, generating additional property tax revenues not only for the Village, but also to the benefit of other local taxing bodies such as school districts, the park district and the library. The Metropolitan YMCA is in the process of selling its land at the northeast corner of La Grange Road and Ogden Avenue, which is the former site of the Rich Port YMCA. An application for a planned-unit development and re-zoning is anticipated to be filed by the end of the year. Should that application move forward and be approved, construction could commence as early as this year, followed by occupancy in 2016. It is premature to make any meaningful and reliable revenue projections with respect to this redevelopment project.

The Village also seeks to supplement property tax and sales tax revenues through the acquisition of grant funding. Over the past five years, the Village has secured approximately \$7.5 million in grants to fund over \$11 million of capital projects, operational activities and equipment that either would not have been possible or would have been implemented at the sole expense of La Grange taxpayers. We must continue to aggressively pursue grant opportunities whenever they become available. Department Heads continue to explore funding opportunities and eligibility

requirements within their respective areas of responsibility for projects, personnel and capital expenditures, consistent with the substance and spirit of our proposed financial plan and the Village Board's strategic priorities.

As the financial condition of our state government has yet to stabilize, we need to remain vigilant and advocate against any legislation which seeks to undermine municipal revenues or shifts the financial responsibility of paying for state programs onto municipalities as an "unfunded mandate".

These are difficult times for everyone, and the Village is sensitive to the financial challenges our residents are experiencing. The Village is attempting to contain its operating costs while at the same time preserving the value of our significant investments in human, economic and capital assets - preserving the quality of life and community vitality that we presently enjoy.

As a result of its thoughtful planning and policy discussions, the current Village Board is strategically thinking about the Village's financial health beyond the scope of the current five-year plan. It is this type of visioning which will preserve and enhance the quality of life for La Grange residents now and into the future.

Major Initiatives

An annual transfer is made from the General Fund to the Capital Projects Fund to support major infrastructure improvements. This transfer may vary based upon available funding in the General Fund after providing funding for annual operating expenditures. Due to the current economic conditions which have negatively impacted State shared revenues, the transfer for capital improvements has been reduced beginning in FY 2009-10. In order to complete proposed capital projects as previously budgeted, annual maintenance programs have been temporarily reduced and/or eliminated. It is anticipated that these short-term reductions in funding will not have a material impact on delivery of services to residents.

Annual transfers from Motor Fuel Tax (MFT) are scheduled to fund the Village's thirty percent local match of future federal Surface Transportation Program (STP) grant projects, future segments of the Maple Avenue Relief Sewer and eligible neighborhood street projects. The Village was also the recipient of over \$2.5 million in grants for the Bluff Avenue / M.A.R.S. project, Neighborhood "H" street resurfacing, Stone Avenue Station rehabilitation, HVAC improvements at all Village facilities and pedestrian signal upgrades. The proposed five-year Capital Improvement Program includes a total of more than \$6.5 million in infrastructure improvement projects and major maintenance programs.

The largest, multi-year project is the reconstruction of Bluff Avenue which includes the installation of new combined sewer, water main, drainage structures, curb/gutter and reconstruction of the street. As part of the larger Maple Avenue Relief Sewer (MARS) initiative, the construction of an outlet sewer was completed in conjunction with the reconstruction of Bluff Avenue. The outlet sewer connects the Bluff Avenue corridor to the deep tunnel connection at Cossitt and East Avenues. The outlet sewer and reconstruction of Bluff Avenue were completed in FY 2011-12. The second stage of MARS, from roughly Bluff Avenue to 6th Avenue was completed FY 2013-14, funded by a combination of MFT and capital improvement program funds. Construction for the next stage of MARS is scheduled in FY 2019-20.

During the past fifteen years, the Village has been able to substantially complete the initial phase of the Street Renovation Program which has repaved nearly every street within the Village. The purpose of the Street Resurfacing Program is to plan for the routine resurfacing and repair of neighborhood streets on a defined schedule. A detailed street condition survey was completed which provides for the "next generation" street resurfacing program with the added dimension of having our underground utilities (water & sewer) considered for repairs or replacement at the same time.

As part of the development of this program, a change in policy in the resurfacing program was recommended. Under the recently completed plan, street resurfacing was prioritized on a neighborhood-wide basis. As the street condition survey provides for a reliable set of baseline information, staff recommended taking a more data-driven approach to street resurfacing by allocating resources on a block segment basis through the resurfacing of streets segments with the greatest need within the annual budget allotment. The intent is to maximize available resources by performing work to extend the underlying integrity of the roadway and thus avoid prematurely incurring the cost of street reconstruction.

Based on this revised approach staff recommended the following streets for resurfacing in the five year capital improvement program:

- FY 2013-14 - 41st from Dover to Malden; Bell from Dover to Brainard and Park from Arlington to 41st: \$378,000 (completed)
- FY 2015-16 - 50th from Gilbert to end; Kensington from Maple to Goodman; Maple from Sunset to Blackstone, Blackstone from Maple to Elm, Elm from Sunset to Blackstone and Park from 41st to Ogden: \$980,000 (budgeted).

Staff further recommended the street condition survey be updated every five years to note changes in condition and to update the relative ranking of street segments. Additionally, staff plans to make an assessment of our capital maintenance needs such as crack-filling and street patching to see if additional resources will be required to keep streets in good stable condition until such time that resurfacing occurs.

As a separate street project, Cossitt Avenue from Gilbert Avenue to Sunset Avenue is scheduled for reconstruction in FY 2015-16 due to deterioration of the roadway. The Village applied for and received STP funding for this project through the Central Council of Mayors. The Village anticipates that engineering will be completed in FY 2014-15 with construction in FY 2015-16.

Also scheduled as a separate street project is the reconstruction of Kensington Avenue from Cossitt Avenue to Burlington Avenue in FY 2016-17. This section of roadway was considered to be in poor to fair condition in the 2010 Street Condition Survey and a recent visual inspection of this roadway indicated a need for resurfacing in the near future. The Village received additional STP funding from the Central Council of Mayors for this project. Design engineering is scheduled in FY 2014-15 with construction in FY 2016-17.

The Village has programmed resources in the Capital Projects Fund in anticipation of the deforestation effects of the Emerald Ash Borer (EAB). We anticipate that all of the ash trees will need to be replaced and therefore have planned in the budget for the removal and replacement of ash trees over a seven year period beginning in FY 2010-11. The Village has also developed a pilot program for treating approximately 100 healthy white Ash trees to gauge the effectiveness

of the chemical treatments and save some of the most desirable ash tree specimens. We do not advocate any pre-emptive removal of existing Ash tree species in our inventory and will continue to monitor the spread of the EAB and act as a resource to residents.

Several years ago, the Village initiated a sewer rehabilitation program to repair, replace and/or rehabilitate existing mains by lining the sewer with a cured-in-place liner that provides a new structurally sufficient pipe within the existing pipe. This process is less disruptive to residents since it does not require traditional open trench methods for installation.

Due to limited funding, this program was put on hold until sufficient reserves were accumulated to sustain the program on an annual basis. As replacing the Village's aging sewer infrastructure remains an important long term goal, this maintenance activity is planned to resume in FY 2016-17 in the amount of \$100,000 annually. The Village will continue to review the information obtained from the sewer televising program in order to determine if any immediate action is necessary to maintain the functionality of the existing system.

The Village issued a \$2,080,000 alternate revenue bond in FY 2012-13 to fund a water meter replacement program and improvements at the East Avenue Water Pumping Station. The majority of water meters in the Village were 20 to 25 years old and had exceeded their life expectancy. In order to improve the Village's water accountability, the Village engaged a contractor to replace all of the meters throughout the Village in a single year rather than utilizing Village staff to install the water meters over a longer time frame, as was previously proposed. In addition to the replacement of the water meters, new technology was implemented that reads meters without the need for an employee to go to each home.

The Village's pumping station was constructed in 1984. Many of the components within the station have reached the end of their useful life and are in need of replacement. These repairs will support the continued delivery of potable water to residents and reduce operating costs over the long term. Due to the timing of other capital projects and the necessary planning and analysis required to implement the water meter replacement program and pumping station improvements, the projects have been rescheduled in FY 2014-15.

In preparation for the sale of alternate revenue water bonds, the Village requested a meeting with Moody's Investors Services in order to obtain a current bond rating. The Village President, staff and the Village's financial consultants met with Moody's to discuss financial operations, economic development initiatives, management and current/future debt.

As a result of this meeting and further analysis by Moody's, a Aa2 bond rating was assigned to the Village of La Grange and a stable credit outlook was issued for Village finances. The Aa2 rating is a relatively high bond rating for a non-home rule community. This bond rating recognizes strong financial conditions despite modest operating deficits in recent years characterized by healthy reserve levels, manageable debt burden with limited future borrowing plans. Moody's also notes that despite a substantial decline in assessed valuation in 2012, reflected by the triennial reassessment, the Village's tax base is expected to remain stable over the long-term due to its affluent tax base and proximately to Chicago.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of La

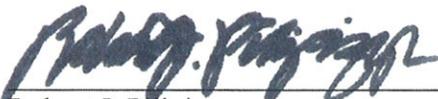
Grange for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended April 30, 2013. This was the eighteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the Village of La Grange also received the GFOA's Distinguished Budget Presentation Award for its annual Operating and Capital Improvements Budget for FY 2013-14. In order to qualify for the Distinguished Budget Presentation Award, the Village's budget document was judged to be proficient as a policy document, a financial plan, as operations guide and a communication device. The Village has received this notable national award for nineteen consecutive years.

The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the efficient and dedicated service of the entire staff of the Finance Department, especially Assistant Finance Director Joe Munizza, who prepared the Financial Statements. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

Finally, we would like to acknowledge Village President Livingston and the Board of Trustees for their leadership and support in planning and conducting the financial affairs of the Village in a responsible and progressive manner.

Respectfully submitted,



Robert J. Pilipiszyn
Village Manager



Lou Cipparrone
Finance Director/Treasurer



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

630.566.8400 // www.sikich.com

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INDEPENDENT AUDITOR'S REPORT

The Honorable President
Members of the Village Board
Village of La Grange, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of La Grange, Illinois, (the Village) as of and for the year ended April 30, 2014, which collectively comprise the Village's basic financial statements as listed in the table of contents, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of La Grange, Illinois, as of April 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, actuarial information and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules and supplemental data, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Village. The combining and individual fund financial statements and schedules and supplemental data are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and statistical information listed in the table of contents was not audited by us and, accordingly, we do not express an opinion thereon.

Naperville, Illinois
August 22, 2014



**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2014

The Village of La Grange's (the "Village") discussion and analysis is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter and the Village's financial statements.

USING THE FINANCIAL SECTION OF THIS COMPREHENSIVE ANNUAL REPORT

In accordance with Generally Accepted Accounting Principles (GAAP), the Village's financial statements present two kinds of statements, each with a different view of the Village's finances. The financial statement's focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the Village's accountability.

Government-Wide Financial Statements

The government-wide financial statements are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government.

The *Statement of Net Position* presents information on all of the Village's assets and liabilities, with the difference of the two reported as net position. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates governmental funds' using the current financial resources measurement focus (short-term spendable resources) with capital assets and long term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *Statement of Activities* presents information showing how the Village's net position changed during the fiscal year. The Statement of Activities is focused on both the gross and net cost of various activities (including governmental and business-type) which are supported

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various government services and/or subsidy to various business-type activities.

Both statements distinguish functions of the Village that are primarily supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Governmental Activities reflect the Village's basic services, including police, fire, public works, community development, finance and administration. Property taxes, local sales tax, local utility tax and shared state income, replacement and local use taxes finance the majority of these services. The Business-type Activities reflect private sector type operations (Water, Sewer, and Parking funds), where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of La Grange, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

The *governmental funds* focus is on sources and uses of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the fund financial statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith.

Proprietary funds provide the same type of information (private sector operations) as the government-wide business-type financial statements, only in more detail. The proprietary fund statements provide separate information for the Water, Sewer and Parking operations, all of which are considered to be major funds of the Village. Individual fund data for the Village's internal service fund, which accounts for the replacement of vehicles and equipment on a pay-as-you-go basis, can be found elsewhere in the report.

The fund financial statements also allow the Village to address its *fiduciary funds* (Police and Fire Pensions). While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the government-wide financial statements.

Other Information

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. In

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's progress in funding its obligation to provide pension benefits to employees.

While the total column on the proprietary fund financial statements is the same as the business-type activities column in the government-wide financial statement, the governmental funds total column requires reconciliation with the governmental activities column in the government-wide financial statements because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement.

The flow of current financial resources will reflect bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bonds and others) into the Governmental Activities column (in the Government-Wide Statements).

GOVERNMENT-WIDE STATEMENTS

As mentioned earlier, the Statement of Net Position may serve over time as a useful indicator of the Village's financial position. At the end of the current fiscal year, the Village is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
As of April 30, 2014

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and Other assets	\$24,566,609	\$27,110,444	\$4,152,589	\$5,258,168	\$28,719,198	\$32,368,612
Capital Assets	29,341,672	27,129,269	20,408,584	19,432,640	49,750,256	46,561,909
Total Assets	53,908,281	54,239,713	24,561,173	24,690,808	78,469,454	78,930,521
Long term liabilities	8,185,497	8,891,072	2,213,861	2,313,882	10,399,358	11,075,375
Other liabilities	834,014	746,925	592,226	860,026	1,426,240	1,816,530
Deferred Inflows	6,609,827	6,471,546	-	-	6,609,827	6,471,546
Total Liabilities and Deferred Inflows	15,629,338	16,109,543	2,806,087	3,173,908	18,435,425	19,363,451
Net Position:						
Net Investment in						
Capital Assets	28,236,672	25,774,269	20,408,584	19,432,640	48,645,256	45,206,909
Restricted	874,911	2,215,428	-	-	874,911	2,215,428
Unrestricted	9,167,360	10,140,474	1,346,502	2,084,260	10,513,862	12,224,734
Total Net Position	\$38,278,943	\$38,130,171	\$21,755,086	\$21,516,900	\$60,034,029	\$59,647,071

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The Village's total net position increased from \$59,647,071 in 2013 to \$60,034,029 in 2014 which is an increase in net position of \$386,958. The increase in Total Net Position for Governmental Activities of approximately \$148,772 is primarily due to revenues exceeding expenses in the Motor Fuel Tax being substantially offset by expenses exceeding revenues in the General and Capital Projects Funds.

In addition, Net Investment in Capital Assets increased due to the completion of the \$2.2 million Maple Avenue Relief Sewer Project-Phase II, which was primarily offset by a decrease in Restricted and Unrestricted Net Position to fund the project.

Total Net Position for Business Type Activities increased by \$238,186 primarily due to receipt of two IEPA Green Infrastructure Grants which partially funded the reconstruction and installation of permeable pavers at the parking lot (#13) located at the corner of Brainard and Burlington Avenues. In addition, Net Investment in Capital Assets increased due to completion of the Water Meter Replacement project and reconstruction of the parking lot. The increase in capital assets was offset by a decrease in Unrestricted Net Position to fund the projects.

By far, the largest portion of the Village's total net position (81.0%) reflects its net investment in capital assets (such as land, buildings, machinery, equipment and infrastructure) less any related outstanding debt used to acquire those assets. The Village uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the Village's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Investment in capital assets, net of debt also provides useful information that can be used for trend analysis to determine if the Village is properly replacing aging infrastructure, including: streets and water and sewer mains.

The Village's unrestricted net position for governmental activities reflects the portion of net position that can be used to finance day-to-day operations. Restricted net position represents funds which are subject to limitations on how they may be used. These funds primarily reflect State Motor Fuel Tax funds restricted for maintenance of roadways. As noted above, Restricted Net Position decreased as Motor Fuel Tax reserves were utilized to fund the Maple Avenue Relief Sewer Project.

The following table reflects the change in net position resulting from revenues and expenses of the Village's governmental and business-type activities.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Table 2
Change in Net Position
For the Fiscal Year Ended April 30, 2014

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
REVENUES						
Program Revenues						
Charges for Services	\$1,621,488	\$1,731,670	\$5,688,309	\$5,475,528	\$7,309,797	\$7,248,786
Operating Grants/Contr.	509,317	470,836	-	-	509,317	439,166
Capital Grants/Contr.	73,051	136,931	383,743	40,135	456,794	168,601
General Revenues						
Property Taxes	6,347,857	6,134,683	-	-	6,347,857	6,134,683
Other Taxes	4,915,950	4,650,778	-	-	4,915,950	4,650,778
Other	277,392	439,618	2,926	7,219	280,318	446,837
Total Revenues	\$13,745,055	\$13,564,516	\$6,074,978	\$5,522,882	\$19,820,033	\$19,087,398
EXPENSES						
General Government	2,198,577	2,235,538	-	-	2,198,577	2,235,538
Public Safety	8,218,014	8,363,505	-	-	8,218,014	8,363,505
Highways & Streets	3,013,072	2,364,485	-	-	3,013,072	2,364,485
Interest	47,620	56,512	-	-	47,619	56,512
Water & Sewer	-	-	4,942,845	4,589,091	-	-
Parking	-	-	1,012,947	1,016,639	1,012,947	1,016,639
Total Expenses	13,477,283	13,020,040	5,955,792	5,605,730	19,433,074	18,625,770
Increase / (Decrease)						
Before Transfers	267,772	544,476	119,186	(82,848)	386,958	461,628
Transfers	(119,000)	(116,000)	119,000	116,000	-	-
Change in Net Position	\$148,772	\$ 428,476	\$238,186	\$33,152	\$386,956	\$461,628

Governmental Activities

Charges for Services, which include revenues from Village fines, licenses and permits, decreased due to prior year receipts including several significant commercial building permits issued to La Grange Memorial Hospital.

Operating Grants and Contributions reflect annual Motor Fuel Tax receipts, traffic safety/tobacco enforcement grants, and a Staffing for Adequate Fire and Emergency Response (SAFER) grant. Capital Grants and Contributions reflect federal and state funding for the renovation of Stone Avenue Station, signal project on Willow Springs Road, reconstruction of Bluff Avenue and HVAC/energy efficiency improvements at Village Hall. Grant funding varies annual due to availability and timing of projects.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Property taxes continue to be the Village's largest revenue source generating \$6,347,857 which represents 46.2% of total governmental activity revenue. Property tax revenue reflects the allowable increase under the Property Tax Limitation Act which is restricted to five percent, or the percent of increase in the national Consumer Price Index (CPI), whichever is less. The Village's 2012 property tax levy, which was collected in fiscal year 2014, included a CPI increase of 1.7 percent.

Other Taxes include sales tax revenues combined with State shared revenues (income tax, local use tax and replacement tax) local utility taxes and franchise fee revenues, total \$4,915,950 which represents 35.8% of the total governmental activity revenue. Other taxes in 2014 reflect significant increases in sales tax receipts and State shared revenues (income, replacement and local use taxes). Sales tax receipts were consistently higher than one year ago as local restaurants and retailers continue to offset the lost sales tax from the closing of Borders in 2011. However, the Illinois Municipal League reported that FY 2014 income tax and replacement tax receipts include a one-time increase due to individuals and corporations reporting capital gain income in anticipation of significant changes in federal tax policy.

Other Revenues reflect investment income, reimbursements for; damaged property, training and prosecution services, and other miscellaneous revenues. Reimbursements for prosecution services decreased in FY 2014 due to a significant amount of fees being recovered during the previous fiscal year, primarily from two court ordered demolitions.

The Village realizes the importance of offering competitive compensation and benefit packages for the recruitment and retention of employees. General Government expenses in 2014 include an annual general wage adjustment of salaries which is tied directly to the allowable increase under the Property Tax Limitation Act. Salary expenses also include an average merit increase of 2.75% merit based upon annual performance evaluation.

General Government expenses decreased in 2014 primarily due to a reduction of legal services for personnel issues and labor law. During the previous fiscal year the Village incurred significant legal expenses related to a police union arbitration case and negotiation of a first time bargaining agreement with telecommunication operators.

Public Safety expenses reflect annual wage increases pursuant to collective bargaining agreements for Police and Fire employees. Public Safety expenses decreased in 2014 due to a reduction in Asset Forfeiture Fund expenses from the previous fiscal year. Significant Asset Forfeiture expenses incurred by the Police Department during 2013 included the purchase of a communications safety trailer and license plate recognition hardware.

Highway & Streets expenses reflect annual wage increases pursuant to the collective bargaining agreement for Public Works employees. Expenses also increased due to additional overtime for snow plowing and salt usage in 2014 resulting from frequent and severe winter storms. In addition, Highway and Streets includes maintenance projects which vary annually and are fully expensed in the year of completion rather than capitalized as an asset and depreciated over the estimated useful life.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

It is important to note that in response to recent recessionary conditions, beginning in 2010, the Village implemented a comprehensive and multi-year cost containment strategy, largely involving a reduction of personnel expenses. Cost containment efforts include maintaining one full-time vacancy within the Village's three largest operating departments — Police, Fire and Public Works, elimination/reduction of part-time positions, negotiated wage concessions with collective bargaining units and non-union employees, and increased employee contributions towards health insurance. In addition, the Village has reduced annual funding for annual maintenance programs and future infrastructure projects.

Interest expenses decreased in 2014 due to reduced outstanding debt resulting from annual principal payments. No new debt was issued in fiscal year 2014. Transfers from governmental activities to business-like activities reflect the annual transfer from the General Fund to the Parking Fund to fund additional costs associated with the general maintenance and operations of the parking structure.

Business-Type Activities

Charges for Services increased significantly in 2014 primarily to due to a 6 percent increase in the Village's water rate and a 10 percent increase in the Village's sewer rate, both effective May 1, 2013. The water rate increase was necessary to "pass on" the City of Chicago 15% water rate increase. Please note the Village rate increases are significantly less than the City of Chicago rate increases as they are primarily applied to the cost of the water purchased in the Water Fund, which is just one component of the total expenses for providing water to residents.

The sewer rate increase was necessary to provide funding for projected operations and capital expenses, and to rebuild sewer reserves. Sewer fees are based on cubic feet of water used multiplied by a separate sewer rate. Therefore, an increase in the water rate does not affect sewer fees.

Charges for Services also reflect additional revenue due to a \$5 per month increase in residential/commuter parking decals and parking fines, effective May 1, 2013. Increases in parking decals and fines were necessary to offset rising personnel costs for enforcement and maintenance of Village lots. These increases are in keeping with the parking study which recommended parking decal increases scheduled in smaller increments on consistent intervals (four to five years) rather than larger increases with less frequency.

Capital Grants and Contributions reflect receipt of the IEPA Green Infrastructure grants for reconstruction of parking lot #13, which were primarily received in in FY 2014.

Water and Sewer expenses increased due to a water rate increase from the City of Chicago of 15%, effective January 1, 2014. The City of Chicago also plans to increase water rates by an additional 15% in next year, starting January 1, 2015. As it is the Village's policy to "pass on" water rate increases from the City of Chicago, subsequent increases in Village water rates are anticipated.

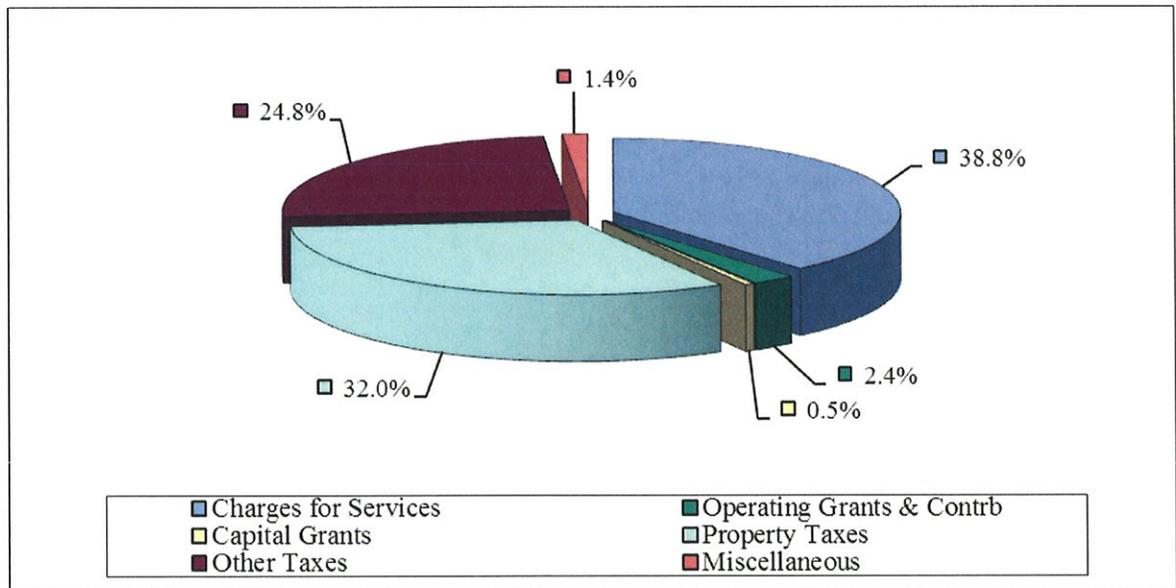
VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Please note the water rate increase does not take into account any increase in revenues due to improved water accuracy resulting from the completion of the water meter replacement project. Should revenues increase due to improved meter accuracy, future water rate increases could be reduced or eliminated to reflect the additional revenue. Water rates will continue to be reviewed on an annual basis.

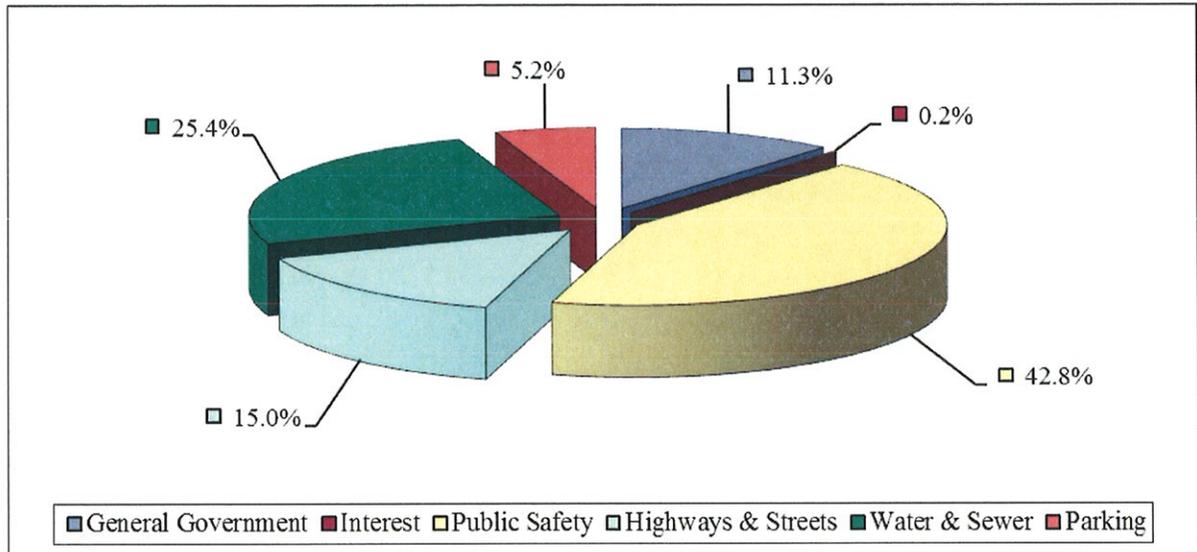
Water expenses also increased due to annual wage increases pursuant to the collective bargaining agreement for union employees, and overtime and maintenance costs required to repair a record number of water main breaks due to the severe winter conditions.

The following charts reflect revenues by source and expenses by function for governmental and business-type activities for the fiscal year ended April 30, 2014:

**Governmental and Business-Type Activities
Revenues by Source
Fiscal Year Ended April 30, 2014**



**Governmental and Business-Type Activities
Expenses by Function
Fiscal Year Ended April 30, 2014**



FUND FINANCIAL ANALYSIS

As noted earlier, the Village of La Grange uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. A fund is separate accounting entity with a self-balancing set of accounts that comprise its assets, liability, fund equity, revenues and expenditures.

The focus of the Village of La Grange's governmental fund types, which includes the General Fund, is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unreserved fund balance may serve as a useful measure of net resources available for spending at the end of a fiscal year. The Village's proprietary fund types, which are those funds which operate similar to a business, provide the same type of information found in the government-wide financial statements, but in more detail.

Governmental Funds

The **General Fund** is the main operating fund of the Village of La Grange. The Village experienced fiscal stress within the General Fund created by a decrease and flattening of major revenue streams (e.g. income tax, sales tax, building permits, etc.) due to macro-economic conditions and major operating expenditures (such as salaries, health insurance, and police and fire pension contributions) in excess of those reduced revenues. Reserve funds have been utilized to offset prior operating deficits; sustaining Village operations over the past several years.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

So as not to further deplete reserve funds below target levels, the Village implemented a multi-year cost containment plan beginning in 2010, focused on reduction of personnel expenses. As part of the ongoing cost containment plan, during the subsequent fiscal year the Village also proposes to continue to examine other strategies to reduce and control future operating expenditures as a means to protect reserves.

Despite these many fiscal pressures, Village finances are stabilizing. It is important to note that last fiscal year (2013) the Village recorded the first surplus in the General Fund in over five years, primarily due to the success of the cost containment plan and several Village revenues approaching levels from prior to the recession. Although the General Fund incurred a deficit in FY 2014 of approximately \$429,000, this was a planned deficit resulting from a budget amendment of \$670,000 approved by the Village Board early in the fiscal year, primarily relating to the increased scope of the Maple Avenue Relief Sewer project.

Throughout the course of the fiscal year additional budget amendments were necessary to reflect estimated actual expenditures exceeding budget estimates including: 1) professional services for court-ordered demolition of a foreclosed property; 2) increased overtime in the Police Department due to temporary vacancies and extended leaves of absence from work related injuries, and increased repairs and maintenance for department vehicles; 3) increased full-time salaries in the Fire Department due to a delayed retirement and receipt of federal funding for a firefighter/paramedic for two years, effective January 1, 2014; and 4) increased overtime and snow and ice control expenditures relating to the frequency and severity of winter storm conditions.

Table 3
General Fund Budgetary Highlights
Fiscal Year Ended April 30, 2014

	Original Budget	Amended Budget	Actual
Revenues and Transfers In			
Taxes	\$ 9,790,997	\$ 9,790,997	\$ 9,721,895
Intergovernmental	1,478,052	1,478,052	1,610,890
Licenses & Permits	1,165,901	1,165,901	1,160,668
Other	373,100	373,100	509,236
Transfers In	50,000	50,000	50,000
Total	\$ 12,858,050	\$ 12,858,050	\$ 13,052,689
Expenditures and Transfers Out			
General Government	(2,139,324)	(2,149,324)	(2,105,235)
Public Safety	(7,993,478)	(8,130,478)	(7,961,844)
Highways and Streets	(1,824,243)	(1,924,243)	(1,925,600)
Transfers Out	(819,000)	(1,489,000)	(1,489,000)
Total	\$ (12,776,045)	\$ (13,693,045)	\$ (13,481,679)
Changes in Fund Balance	\$ 82,005	\$ (834,995)	\$ (428,990)

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Tax revenues were under budget primarily due to prior year tax credits from property assessment appeals and home foreclosures. In addition, the Village experienced lower than estimated new growth, which resulted in Cook County automatically lowering the Village's tax levy. Simplified Telecommunication taxes were also under budget primarily due to continued bundling of phone services and elimination of residential/business phone lines.

Substantially offsetting the decrease in tax revenues was a significant increase in Sales Tax. Monthly sales tax receipts were consistently higher than one year ago as newly opened restaurants and retailers continue to offset the lost sales tax from the closing of Borders in September, 2011.

Intergovernmental revenues were over budget due to a significant increase in Income Tax receipts. However, the Illinois Municipal League has reported that 2014 income tax receipts reflect a one-time increase due to individuals and corporations reporting capital gain income in anticipation of significant changes in federal tax policy. Intergovernmental revenues also include partial receipt of a Staffing for Adequate Fire and Emergency Response (SAFER) grant from the Federal Emergency Management Agency (FEMA). The SAFER grant provides funding for 2-years in order to help maintain the number of trained "front-line" firefighters.

Licenses and Permits were under budget primarily due to a decrease in fines for village and compliance violations resulting from temporary vacancies within the Police Department from retirements, extended leaves due to illness/work-related injuries, redirected officer patrols, and parking compliance. The decreased revenues were primarily offset by an increase in the number of permits issued for new residential construction projects, a new multi-family building and several commercial permits at 1 N. La Grange Road and La Grange Memorial Hospital.

Other Revenue was over budget primarily due to unanticipated reimbursements for damaged property, prosecution services and training costs. Other Revenue also included several miscellaneous items including reimbursements for Gordon Park redevelopment costs, professional consulting fees pertaining to electric aggregation, sidewalk replacement for School District 102 and AT&T VRAD landscaping fees. Partially offsetting the increase in other revenue was a decrease in investment earnings resulting from the reduction of General Fund reserves and short-term interest rates remaining at less than one half of one percent.

General Government expenditures were under budget primarily due to a reduction in liability insurance premium and deductibles. Through a concerted effort to reduce employee accidents and liability claims, the Village received an experience credit for the second consecutive year, which decreased the current annual contribution to IRMA. In addition, General Government health insurance premiums decreased resulting from changes in coverage.

Public Safety expenditures are under budget primarily due to temporary vacancies created by the retirement of five police officers during the fiscal year. In order to maintain enforcement efforts, vacancies were filled as quickly as possible. Expenditures also reflect a decrease in required repairs and maintenance of Fire Department vehicles, and reduced training expenditures as the Fire Department was able to take advantage of available grant funded training opportunities.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Partially offsetting the reduced expenditures was an increase in overtime expenditures resulting from police officers covering shifts as the newly hired replacement officers were being trained. Additional overtime was also necessary as a result of extended leaves of absence due to illness and work related injuries.

Transfers Out includes a transfer to the Capital Projects Fund in the amount of \$700,000 to support infrastructure replacement, debt service and maintenance programs. Due to the economic recession which negatively impacted revenues in the General Fund, this transfer was previously reduced by \$300,000. In order to complete capital projects as planned, annual maintenance programs were reduced and/or eliminated. Transfers out also includes an annual transfer to the Parking fund of \$119,000 to partially fund operations and maintenance of Village lots and the parking structure.

Transfer Out also reflects the aforementioned budget amendment utilizing reserve funds in the amount of \$640,000 for the Maple Avenue Relief Sewer (M.A.R.S.) and \$30,000 for the Village Hall roof project. The budget amendment provided for the extension of the MARS project up to 6th Avenue due to economies of scale which reduced the unit cost per lineal foot. The budget amendment for the roof project was necessary due to an increase in materials cost and the complexity of the project regarding pedestrian accessibility to Village Hall.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund provides for the construction or resurfacing of public rights-of-way within the Village and for maintenance of streets and sidewalks, including sweeping, cleaning, and snow and ice control. MFT funds are distributed by the State on a per capita basis and are derived from a tax on the privilege of operating motor vehicles upon highways, based on the consumption of motor fuel.

Motor Fuel Tax Fund reserves of approximately \$600,000 reflect the accumulation of funds to finance the Village's 30 percent share of the reconstruction of "feeder" streets in conjunction with the State's 70 percent funding from Surface Transportation Project grants and the Maple Avenue Relief Sewer (M.A.R.S.) Project. Future years' reserves will be used to fund additional capital projects.

Motor Fuel Tax reserves decreased in 2014 by approximately \$1.35 million due to transfers out of \$1.8 million to the Capital Project Fund for M.A.R.S, exceeding annual MFT revenue of \$450,000.

Capital Projects Fund

The Capital Projects Fund was established to ensure that the Village infrastructure is maintained or replaced to an acceptable level and to account for the acquisition, construction, or replacement of fixed assets of government funds with fund revenues derived primarily from transfers from the General and Motor Fuel Tax Funds, as well as from bond proceeds.

The Capital Projects Fund includes reserves in the amount of approximately \$140,000 to replace aging infrastructure throughout the Village and for unforeseen contingency costs associated with the aggressive neighborhood street renovations projects and complex street reconstruction projects to be undertaken in the near future. Due to the nature of the Capital Projects Fund which is to build reserves for future infrastructure projects, in years with significant construction, this fund may incur large deficits with small reserve balances.

Capital Project Fund reserves decreased by approximately \$550,000 in 2014 as construction expenditures and transfers out of \$3.8 million exceeded grant funds and transfer-in from the General and Motor Fuel Tax Funds of \$3.25 million. Significant infrastructure projects included; M.A.R.S.; street renovation projects on 41st Street, Dover and Park Avenues; tree removal and planting resulting from the Emerald Ash Borer spreading rapidly throughout the Village; and debt service payment for the 2005 Streetlight Refunding bonds.

Proprietary Funds

Net position of the **Water, Sewer and Parking Funds** at year end totaled \$21,755,086. Net Position increased during the year by \$238,186 due to operating revenues exceeding operating expenses, which includes depreciation expense of \$757,959. The Parking Fund includes an annual transfer from the General Fund to provide funding for additional costs associated with the general maintenance and operations of the parking structure.

CAPITAL ASSETS

The Village of La Grange's investment in capital assets for its governmental and business-type activities as of April 30, 2014 is \$49,750,256. This investment in capital assets includes land, buildings, improvements, equipment and street infrastructure as reflected in Table 4.

The Village depreciates assets over their useful life. If a road project is considered maintenance – a recurring cost that does not extend the road's original useful life or expand its capacity – the cost of the project will be expensed. An "overlay" or resurfacing of a road will be considered maintenance whereas a "rebuild" or reconstruction of a road will be capitalized.

Construction in Progress, a non-depreciable asset, represents the cost of initial stages of a multi-year construction project which has been started but not yet completed. When the project is finished, the cost of the project is reclassified and recorded as a depreciable capital asset.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Table 4
Capital Assets
Net of Accumulated Depreciation

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Non-Depreciable Assets						
Land & Right of Way	\$8,115,246	\$8,115,246	\$1,370,735	\$1,370,735	\$9,485,981	\$9,485,981
Construction in Progress	2,844,502	400,545	112,951	785,534	2,957,453	1,186,079
Other Capital Assets						
Buildings	1,890,689	2,019,033	7,413,957	7,615,460	10,007,311	9,634,493
Improvements	911,188	864,398	-	-	911,188	864,398
Street Infrastructure	12,815,196	12,801,446	-	-	12,815,196	12,801,447
Storm Sewers	507,954	532,403	-	-	507,954	532,403
Equipment	2,256,897	2,396,198	17,532	24,433	2,274,429	2,420,630
Water System	-	-	8,345,838	7,099,841	8,345,838	7,099,841
Sewer System	-	-	2,274,262	2,333,927	2,274,262	2,333,927
Parking Improvements	-	-	873,309	202,710	170,644	202,710
Total	\$29,341,672	\$27,129,269	\$20,408,584	\$19,432,640	\$49,750,256	\$46,561,909

Total Capital Assets for Governmental Activities reflect a significant increase in Construction in Progress due to the substantial completion of the Maple Avenue Relief Sewer (M.A.R.S.) project - Phase II. Final close out costs for this phase of the M.A.R.S. project will occur during the subsequent fiscal year with the asset being placed into service at that time. Equipment capital assets decreased as depreciation expenses exceeded Equipment Replacement Fund purchases during the fiscal year.

Total Capital Assets for Business-Type Activities reflect a significant transfer from Construction in Progress to Water System assets due to the completion of the water meter replacement project. Parking Improvement assets increased due to reconstruction of parking lot #13, located at the corner of Brainard and Burlington Avenues.

Additional information on the Village's capital assets can be found in the Notes to the Financial Statements, note # 4.

LONG-TERM DEBT

At the end of the current fiscal year, the Village of La Grange has total bonded debt and notes outstanding of \$9,205,000 all of which is backed by the full faith and credit of the Village.

State statutes limit the amount of general obligation bond debt a governmental entity may issue to 8.625 percent of its total equalized assessed valuation. The current estimated debt limit for the Village is \$52,452,388; as such, the Village is currently significantly under the outstanding general obligation debt limit.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Table 5
Outstanding Bonds

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds (ARS Refunding Bonds Series 2005)	\$1,105,000	\$1,355,000	-	-	\$1,105,000	\$1,355,000
Alternate Revenue Bonds Series 2012A Water Meter	-	-	1,995,000	2,080,000	1,995,000	2,080,000
Village Only Totals	1,105,000	1,135,000	1,995,000	2,080,000	3,100,000	3,435,000
General Obligation Bonds Series 2012B Refunding	6,105,000	6,155,000	-	-	6,105,000	6,155,000
Library Only Totals	6,105,000	6,135,000	-	-	6,105,000	6,155,000
Village & Library Totals	\$7,210,000	\$7,510,000	\$1,995,000	\$2,080,000	\$9,205,000	\$9,590,000

The Village issued \$3.9 million of general obligation (alternate revenue source) bonds in 1998 for the replacement of streetlights throughout the Village. The accelerated replacement of street lights was completed over a three-year period and replaced the pay-as-you-go program, which was scheduled to be completed over a 20-year period. The 1998 Streetlight bonds were refunded in December, 2005 due to favorable interest rates. The bond refunding resulted in interest savings in excess of \$100,000 over the remaining life of the issue. The final maturity date of the outstanding debt was not extended as a result of the refunding.

In order to address ongoing water accountability issues, the Village issue \$2.08 million of alternate revenue bonds in 2012 to fund a water meter replacement program and improvements at the water pumping station. The Village elected to issue bonds rather than complete the projects on a pay-as-you-go basis in order to address the ongoing water accountability issue in a timely fashion, utilize new meter and pumping station technologies, bill residents for actual water usage in an equitable manner and financial conditions were such that the Village benefited by financing these projects with municipal bonds while interest rates were at historical lows.

Pursuant to GASB 61, the La Grange Public Library is a legally separate entity from the Village and is excluded in the Village's financial statements. However, the La Grange Public Library may not issue bonded debt without the Village's approval and property taxes are levied by the Village on behalf of the Library. Therefore, while a general obligation of the Village, principal and interest pertaining to the \$6.2 million General Obligation Refunding Library Bonds, Series 2012B is to be repaid with Library's tax levies. The outstanding Library Bonds are offset by an intergovernmental receivable in the Statement of Net Position.

VILLAGE OF LA GRANGE, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The General Obligation Library Bonds, Series 2004 which were approved via voter referendum were issued to fund construction of a new municipal library building. The 2004 Library bonds were refunded in August, 2012 due to favorable interest rates. The bond refunding resulted in interest savings in excess of \$750,000 over the remaining life of the issue. The final maturity date of the outstanding debt was not extended as a result of the refunding.

In preparation for the issuance of the Library Refunding bonds and the sale of \$2.08 million Alternate Revenue Water Bonds, the Village requested a meeting with Moody's Investors Services in order to obtain a current bond rating for these issues. The Village President, staff and the Village's financial consultants met with Moody's to discuss financial operations, economic development initiatives, management and current/future debt.

As a result of this meeting and further analysis by Moody's, a Aa2 rating was assigned to the Village of La Grange general obligation bonds and a stable credit outlook was issued. This bond rating recognizes strong financial conditions despite modest operating deficits in recent years characterized by healthy reserve levels, manageable debt burden with limited future borrowing plans. Moody's also notes that despite a substantial decline in assessed valuation in 2012, reflected by the triennial reassessment, the Village's tax base is expected to remain stable over the long-term due to its affluent tax base and proximately to Chicago.

Additional information on the Village's long-term debt can be found in the Notes to the Financial Statements, note # 6.

ECONOMIC FACTORS

The Village's composition is primarily residential with small commercial and industrial components. The property tax revenue derived from the current housing stock is extremely stable. The Village has also experienced an increase in residential housing due to construction of new single family residences and additions. This has provided economic growth to the property tax base. The commercial sector is stable as well as it is based on the purchase of food and other necessary household items. Due to the utilization of a Tax Increment Financing (TIF) District, the commercial sector base has increased in the last several years with the revitalization of the downtown central business district.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Lou Cipparrone, Finance Director, Village of La Grange, 53 S. La Grange Rd, La Grange, Illinois 60525.

VILLAGE OF LA GRANGE, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 2,897,855	\$ 2,039,128	\$ 4,936,983
Investments	11,068,665	1,211,662	12,280,327
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	3,263,629	-	3,263,629
Accounts	257,259	899,616	1,156,875
Accrued interest	21,375	2,183	23,558
Due from other governments	7,015,027	-	7,015,027
Due from fiduciary funds	23,764	-	23,764
Prepaid expenses	1,092	-	1,092
Net pension asset	17,943	-	17,943
Capital assets, not being depreciated	10,959,748	1,483,686	12,443,434
Capital assets being depreciated (net of accumulated depreciation)	18,381,924	18,924,898	37,306,822
Total assets	53,908,281	24,561,173	78,469,454
LIABILITIES			
Accounts payable	318,549	265,265	583,814
Accrued payroll	112,018	40,568	152,586
Accrued interest payable	17,409	18,429	35,838
Deposits	289,910	5,749	295,659
Unearned revenues			
Other	92,625	262,215	354,840
Due to fiduciary funds	3,503	-	3,503
Noncurrent liabilities			
Due within one year	876,500	108,073	984,573
Due in more than one year	7,308,997	2,105,788	9,414,785
Total liabilities	9,019,511	2,806,087	11,825,598
DEFERRED INFLOWS OF RESOURCES			
Unearned property tax	6,609,827	-	6,609,827
Total liabilities and deferred inflows of resources	15,629,338	2,806,087	18,435,425
NET POSITION			
Net investment in capital assets	28,236,672	20,408,584	48,645,256
Restricted for maintenance of roadways	599,065	-	599,065
Restricted for public safety	83,023	-	83,023
Restricted for drug forfeiture	192,823	-	192,823
Unrestricted	9,167,360	1,346,502	10,513,862
TOTAL NET POSITION	\$ 38,278,943	\$ 21,755,086	\$ 60,034,029

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2014

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 2,198,577	\$ 724,989	\$ -	\$ -
Public safety	8,218,014	566,141	57,641	-
Highways and streets	3,013,072	330,358	451,676	73,051
Interest	47,620	-	-	-
Total governmental activities	13,477,283	1,621,488	509,317	73,051
Business-Type Activities				
Water	4,466,056	4,489,392	-	-
Sewer	476,789	440,218	-	-
Parking	1,012,947	758,699	-	383,743
Total business-type activities	5,955,792	5,688,309	-	383,743
TOTAL PRIMARY GOVERNMENT	\$ 19,433,075	\$ 7,309,797	\$ 509,317	\$ 456,794

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (1,473,588)	\$ -	\$ (1,473,588)
	(7,594,232)	-	(7,594,232)
	(2,157,987)	-	(2,157,987)
	(47,620)	-	(47,620)
	<u>(11,273,427)</u>	<u>-</u>	<u>(11,273,427)</u>
	-	23,336	23,336
	-	(36,571)	(36,571)
	-	129,495	129,495
	<u>-</u>	<u>116,260</u>	<u>116,260</u>
	<u>(11,273,427)</u>	<u>116,260</u>	<u>(11,157,167)</u>
General Revenues			
Taxes			
Property	6,347,857	-	6,347,857
Replacement	273,355	-	273,355
Sales, local use	2,017,625	-	2,017,625
Utility	535,888	-	535,888
Telecommunications	573,794	-	573,794
Shared income	1,515,288	-	1,515,288
Investment income	30,948	2,926	33,874
Miscellaneous	246,444	-	246,444
Transfers	(119,000)	119,000	-
Total	<u>11,422,199</u>	<u>121,926</u>	<u>11,544,125</u>
CHANGE IN NET POSITION	148,772	238,186	386,958
NET POSITION, MAY 1	<u>38,130,171</u>	<u>21,516,900</u>	<u>59,647,071</u>
NET POSITION, APRIL 30	<u>\$ 38,278,943</u>	<u>\$ 21,755,086</u>	<u>\$ 60,034,029</u>

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

GOVERNMENTAL FUNDS
BALANCE SHEET

April 30, 2014

	General	Motor Fuel Tax	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,622,640	\$ 115,500	\$ 325,809	\$ 10,509	\$ 295,457	\$ 2,369,915
Investments	7,859,449	452,961	-	-	-	8,312,410
Receivables (net, where applicable, of allowances for uncollectibles)						
Property taxes	3,263,629	-	-	-	-	3,263,629
Accounts	257,259	-	-	-	-	257,259
Accrued interest	16,351	1,937	-	-	-	18,288
Other	1,092	-	-	-	-	1,092
Due from other governments	878,560	28,667	-	6,105,000	2,800	7,015,027
Due from other funds	22,411	-	-	-	-	22,411
Due from fiduciary funds	23,764	-	-	-	-	23,764
TOTAL ASSETS	\$ 13,945,155	\$ 599,065	\$ 325,809	\$ 6,115,509	\$ 298,257	\$ 21,283,795

	General	Motor Fuel Tax	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 121,047	\$ -	\$ 185,590	\$ -	\$ -	\$ 306,637
Accrued payroll	112,018	-	-	-	-	112,018
Deposits	289,910	-	-	-	-	289,910
Other	92,625	-	-	-	-	92,625
Due to fiduciary funds	3,503	-	-	-	22,411	25,914
Total liabilities	619,103	-	185,590	-	22,411	827,104
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - Library	-	-	-	6,105,000	-	6,105,000
Unavailable property tax revenues	6,609,827	-	-	-	-	6,609,827
Total deferred inflows of resources	6,609,827	-	-	6,105,000	-	12,714,827
Total liabilities and deferred inflows of resources	7,228,930	-	185,590	6,105,000	22,411	13,541,931
FUND BALANCES						
Restricted for maintenance of roadways	-	599,065	-	-	-	599,065
Restricted for public safety	-	-	-	-	83,023	83,023
Restricted for drug forfeiture	-	-	-	-	192,823	192,823
Assigned for economic development	747,885	-	-	-	-	747,885
Assigned for capital projects	-	-	140,219	-	-	140,219
Assigned for debt service	-	-	-	10,509	-	10,509
Unassigned	5,968,340	-	-	-	-	5,968,340
Total fund balances	6,716,225	599,065	140,219	10,509	275,846	7,741,864
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 13,945,155	\$ 599,065	\$ 325,809	\$ 6,115,509	\$ 298,257	\$ 21,283,795

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2014

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 7,741,864
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	29,341,672
Less Internal Service Fund	(1,524,273)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General obligation bonds	(7,210,000)
Accrued compensated absences	(640,929)
Interest payable is not reported in the governmental funds	(17,409)
Net pension asset (Police Pension) is shown as an asset on the statement of net position	17,943
Net pension obligation (Fire Pension) is shown as a liability on the statement of net position	(60,936)
Net pension obligation (IMRF) is shown as a liability on the statement of net position	(113,053)
Net other postemployment benefits obligation is shown as a liability on the statement of net position	(160,579)
Intergovernmental receivable from the Library is not unearned revenue on the statement of net position	6,105,000
The total net position of the internal service fund are included in the governmental activities in the statement of net position	<u>4,799,643</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 38,278,943</u></u>

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

For the Year Ended April 30, 2014

	General	Motor Fuel Tax	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 9,721,895	\$ -	\$ -	\$ -	\$ 26,624	\$ 9,748,519
Intergovernmental	1,610,890	451,676	73,051	-	29,699	2,165,316
Charges for services	-	-	366	-	150,237	150,603
Fines, licenses and permits	1,160,668	-	-	-	-	1,160,668
Investment income	27,467	3,339	32	2	-	30,840
Miscellaneous	481,769	-	7,232	-	108	489,109
Total revenues	13,002,689	455,015	80,681	2	206,668	13,745,055
EXPENDITURES						
Current						
General government	2,105,235	-	-	-	-	2,105,235
Public safety	7,961,844	-	-	-	168,571	8,130,415
Highways and streets	1,925,600	-	-	-	-	1,925,600
Capital outlay	-	-	3,489,358	-	-	3,489,358
Debt service						
Principal retirement	-	-	-	250,000	-	250,000
Interest and fiscal charges	-	-	-	51,545	-	51,545
Total expenditures	11,992,679	-	3,489,358	301,545	168,571	15,952,153
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,010,010	455,015	(3,408,677)	(301,543)	38,097	(2,207,098)

	General	Motor Fuel Tax	Capital Projects	Debt Service	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 50,000	\$ -	\$ 3,153,629	\$ 301,545	\$ -	\$ 3,505,174
Transfers (out)	(1,489,000)	(1,783,629)	(301,545)	-	(50,000)	(3,624,174)
Total other financing sources (uses)	(1,439,000)	(1,783,629)	2,852,084	301,545	(50,000)	(119,000)
NET CHANGE IN FUND BALANCES	(428,990)	(1,328,614)	(556,593)	2	(11,903)	(2,326,098)
FUND BALANCES, MAY 1	7,145,215	1,927,679	696,812	10,507	287,749	10,067,962
FUND BALANCES, APRIL 30	\$ 6,716,225	\$ 599,065	\$ 140,219	\$ 10,509	\$ 275,846	\$ 7,741,864

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2014

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (2,326,098)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, they are capitalized in the statement of activities	3,272,895
Less internal services funds	(388,428)
Capital assets are depreciated on the statement of activities	(1,060,492)
Less internal services funds disposed capital assets	438,867
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	250,000
The change in compensated absences is shown as an expense on the statement of activities	22,503
Accrual of interest is reported as interest expense on the statement of activities	3,925
The change in the net pension asset/obligation is shown as an expense on the statement of activities	(36,167)
The change in the net pension obligation (IMRF) is shown as an expense on the statement of activities	(2,369)
The change in the net other postemployment benefits payable (OPEB) is shown as an expense on the statement of activities	(27,871)
Internal service funds are reported separately in the fund financial statements	<u>2,007</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 148,772</u></u>

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

April 30, 2014

	Water	Parking	Sewer	Total	Internal Service Equipment Replacement
CURRENT ASSETS					
Cash and cash equivalents	\$ 1,332,612	\$ 706,457	\$ 59	\$ 2,039,128	\$ 527,940
Investments	466,762	744,900	-	1,211,662	2,756,255
Receivables					
Accounts	822,436	-	77,180	899,616	-
Accrued interest	610	1,573	-	2,183	3,087
Due from sewer fund	12,000	-	-	12,000	-
Total current assets	2,634,420	1,452,930	77,239	4,164,589	3,287,282
NONCURRENT ASSETS					
Capital assets					
Not being depreciated	133,848	1,349,838	-	1,483,686	-
Being depreciated, at cost	16,831,918	12,050,921	4,281,381	33,164,220	5,233,245
Less accumulated depreciation	(8,462,480)	(3,772,309)	(2,004,533)	(14,239,322)	(3,708,972)
Net capital assets	8,503,286	9,628,450	2,276,848	20,408,584	1,524,273
Total assets	11,137,706	11,081,380	2,354,087	24,573,173	4,811,555
CURRENT LIABILITIES					
Accounts payable	265,179	55	31	265,265	11,912
Accrued payroll	25,291	7,687	7,590	40,568	-
Due to water fund	-	-	12,000	12,000	-
Deposits	5,749	-	-	5,749	-
Unearned decals	-	262,215	-	262,215	-
Interest payable	18,429	-	-	18,429	-
Bonds payable	85,000	-	-	85,000	-
Compensated absences payable	15,568	4,732	2,773	23,073	-
Total current liabilities	415,216	274,689	22,394	712,299	11,912
NONCURRENT LIABILITIES					
Other postemployment benefits payable	9,039	2,909	3,457	15,405	-
Net pension obligation	33,916	22,612	11,305	67,833	-
Bonds payable	1,916,521	-	-	1,916,521	-
Compensated absences payable	70,919	21,559	13,551	106,029	-
Total noncurrent liabilities	2,030,395	47,080	28,313	2,105,788	-
Total liabilities	2,445,611	321,769	50,707	2,818,087	11,912
NET POSITION					
Net investment in capital assets	8,503,286	9,628,450	2,276,848	20,408,584	1,524,273
Unrestricted	188,809	1,131,161	26,532	1,346,502	3,275,370
TOTAL NET POSITION	\$ 8,692,095	\$ 10,759,611	\$ 2,303,380	\$ 21,755,086	\$ 4,799,643

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION

For the Year Ended April 30, 2014

	Water	Parking	Sewer	Total	Internal Service Equipment Replacement
OPERATING REVENUES					
Water sales	\$ 4,375,358	\$ -	\$ -	\$ 4,375,358	\$ -
Sewer fees	-	-	433,018	433,018	-
Water meter installation	45,966	-	-	45,966	-
Sewer connection fees	-	-	7,200	7,200	-
Delinquent penalties	48,512	-	-	48,512	-
Fire lines	12,143	-	-	12,143	-
Parking meter collections	-	83,108	-	83,108	-
Parking decal sales	-	487,233	-	487,233	-
Parking fines	-	188,358	-	188,358	-
Charges for services	-	-	-	-	431,236
Miscellaneous income	7,413	-	-	7,413	-
Total operating revenues	4,489,392	758,699	440,218	5,688,309	431,236
OPERATING EXPENSES					
Personnel services	1,366,921	703,150	311,592	2,381,663	-
Supplies and materials	38,010	15,031	8,658	61,699	-
Contractual services	2,478,882	56,043	37,693	2,572,618	-
Other	70,011	10,474	56,509	136,994	-
Depreciation	467,373	228,249	62,337	757,959	438,867
Total operating expenses	4,421,197	1,012,947	476,789	5,910,933	438,867
OPERATING INCOME (LOSS)	68,195	(254,248)	(36,571)	(222,624)	(7,631)
NON-OPERATING REVENUES (EXPENSES)					
Investment income	2,046	874	6	2,926	8,088
Interest expense	(44,859)	-	-	(44,859)	-
Gain on sale of investments	-	-	-	-	1,550
Total non-operating revenues (expenses)	(42,813)	874	6	(41,933)	9,638
INCOME (LOSS) BEFORE TRANSFERS	25,382	(253,374)	(36,565)	(264,557)	2,007
CONTRIBUTIONS	-	383,743	-	383,743	-
TRANSFERS					
Transfers in	-	119,000	-	119,000	-
Transfers (out)	-	-	-	-	-
Total transfers	-	119,000	-	119,000	-
CHANGE IN NET POSITION	25,382	249,369	(36,565)	238,186	2,007
NET POSITION, MAY 1	8,666,713	10,510,242	2,339,945	21,516,900	4,797,636
NET POSITION, APRIL 30	\$ 8,692,095	\$ 10,759,611	\$ 2,303,380	\$ 21,755,086	\$ 4,799,643

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2014

	Water	Parking	Sewer	Total	Internal Service Equipment Replacement
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 4,345,150	\$ 785,444	\$ 435,177	\$ 5,565,771	\$ -
Payments to suppliers	(2,344,812)	(72,077)	(64,218)	(2,481,107)	-
Payments to employees	(1,384,997)	(696,636)	(291,922)	(2,373,555)	-
Receipts (payments) to internal service funds	(46,310)	(10,295)	(39,110)	(95,715)	443,148
Net cash from operating activities	569,031	6,436	39,927	615,394	443,148
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal paid on bonds	(85,000)	-	-	(85,000)	-
Interest paid on bonds	(45,930)	-	-	(45,930)	-
Grants	-	383,743	-	383,743	-
Acquisition of capital assets	(1,612,417)	(632,578)	-	(2,244,995)	(386,878)
Net cash from capital and related financing activities	(1,743,347)	(248,835)	-	(1,992,182)	(386,878)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES					
Payment to other funds	-	-	(80,000)	(80,000)	-
Transfers in (out)	-	119,000	-	119,000	-
Net cash from noncapital and related financing activities	-	119,000	(80,000)	39,000	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(745,833)	(746,137)	-	(1,491,970)	(2,164,676)
Proceeds from sale of investments	745,236	1,145,637	-	1,890,873	2,144,833
Interest received	1,968	2,596	6	4,570	8,722
Net cash from investing activities	1,371	402,096	6	403,473	(11,121)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,172,945)	278,697	(40,067)	(934,315)	45,149
CASH AND CASH EQUIVALENTS, MAY 1	2,505,557	427,760	40,126	2,973,443	482,791
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 1,332,612	\$ 706,457	\$ 59	\$ 2,039,128	\$ 527,940
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income (loss)	\$ 68,195	\$ (254,248)	\$ (36,571)	\$ (222,624)	\$ (7,631)
Adjustments to reconcile operating income (loss) to net cash from operating activities					
Depreciation	467,373	228,249	62,337	757,959	438,867
Miscellaneous nonoperating receipts	-	(383,743)	-	(383,743)	-
Changes in assets and liabilities					
Accounts receivable	(144,242)	-	(5,041)	(149,283)	-
Accounts payable	195,781	(824)	(468)	194,489	11,912
Accrued payroll	15,795	1,728	5,244	22,767	-
Deferred revenue	-	26,745	-	26,745	-
Due to/from other funds	(12,000)	-	12,000	-	-
Other post employment benefits	3,107	1,000	1,188	5,295.00	-
Net pension obligation - IMRF	710	474	237	1,421	-
Compensated absences	(25,688)	3,312	1,001	(21,375)	-
NET CASH FROM OPERATING ACTIVITIES	\$ 569,031	\$ (377,307)	\$ 39,927	\$ 231,651	\$ 443,148
NONCASH ITEMS					
Amortization	\$ (362)	\$ -	\$ -	\$ (362)	\$ -

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

April 30, 2014

	Pension Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 577,440	\$ 2
Investments, at fair value		
U.S. Government and agency securities	2,846,066	-
Insurance contracts	11,237,497	-
Stocks	8,757,502	-
Corporate bonds	2,741,113	-
Municipal bonds	302,057	-
Receivables		
Assessments	-	41,063
Accrued interest	42,195	-
Due from General Fund	1,000	2,503
	26,504,870	\$ 43,568
Total assets		
LIABILITIES		
Due to the General Fund	-	\$ 23,764
Due to bondholders	-	19,803
Due to property owners	-	1
	-	\$ 43,568
Total liabilities		
NET POSITION HELD IN TRUST FOR PENSION BENEFITS		
	\$ 26,504,870	

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended April 30, 2014

ADDITIONS

Contributions	
Employer contributions	\$ 1,606,485
Employee contributions	364,874
Other	<u>39</u>
Total contributions	<u>1,971,398</u>
Investment income	
Net appreciation in fair value of investments	2,195,774
Interest	<u>258,491</u>
Total investment income	2,454,265
Less investment expense	<u>(123,382)</u>
Net investment income	<u>2,330,883</u>
Total additions	<u>4,302,281</u>

DEDUCTIONS

Benefits and refunds	2,850,113
Administrative expenses	4,000
Miscellaneous	<u>20,589</u>
Total deductions	<u>2,874,702</u>

NET INCREASE 1,427,579

**NET POSITION HELD IN TRUST FOR
PENSION BENEFITS**

May 1	<u>25,077,291</u>
April 30	<u>\$ 26,504,870</u>

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of La Grange, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

a. Reporting Entity

The Village was incorporated June 11, 1879. The Village is a municipal corporation governed by an elected seven-member board. The Village operates under a Board-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, water and sanitation, public improvements, planning and zoning and general administrative services. As required by generally accepted accounting principles, these financial statements present the Village (the primary government) and its component units. The component units discussed below are included in the Village's reporting entity because of the significance of their operational or financial relationship with the Village.

Based on the criteria of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*, there are no component units for which the Village is considered to be financially accountable.

The Village's financial statements include pension trust funds:

Police Pension Employees Retirement System

The Village's police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one pension beneficiary elected by the membership and two police employees elected by the membership constitute the pension board. The Village and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many characteristics of a legally separate government, PPERS is reported as if it were part of the primary government because its sole

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Reporting Entity (Continued)

Police Pension Employees Retirement System (Continued)

purpose is to finance and administer the pensions of the Village's police employees and because of the fiduciary nature of such activities. PPERS is reported as a pension trust fund. No separate stand-alone financial statements are issued by PPERS.

Firefighters' Pension Employees Retirement System

The Village's firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one pension beneficiary elected by the membership and two firefighter employees elected by the membership constitute the pension board. The Village and FPERS participants are obligated to fund all FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, FPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions of the Village's firefighters because of the fiduciary nature of such activities. FPERS is reported as a pension trust fund. No separate stand-alone financial statements are issued by FPERS.

b. Fund Accounting

The Village uses funds to report on its financial position and the changes in its financial position and cash flows. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted and committed monies (special revenue funds), the acquisition and construction of capital assets (capital projects funds) and the accumulation of restricted, committed or assigned resources for the payment of principal and interest on general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or the other departments or agencies primarily within the Village (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Village. When these assets are held under the terms of a formal trust agreement, a pension trust fund is used. Agency funds generally are used to account for assets that the Village holds on behalf of others as their agent.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements. Interfund services provided and used are not eliminated for this purpose. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expense of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Motor Fuel Tax Fund accounts for the operation of certain street maintenance programs and to fund specific capital projects as authorized by the Illinois Department of Transportation. The Village has elected to report the Motor Fuel Tax Fund as a major fund.

The Capital Projects Fund accounts for the costs of various infrastructure improvements to village property. These costs are financed by transfers from the General and Motor Fuel Tax Funds, grants and bond proceeds.

The Debt Service Fund accounts for resources that are used to repay general long-term debt obligations. The Village has elected to report this as a major fund.

The Village reports the following major proprietary funds:

The Water Fund accounts for the activities of the water operations.

The Sewer Fund accounts for the activities of the sewer operations.

The Parking Fund accounts for the activities of the parking lots and meters.

Additionally, the Village reports the following funds:

The Internal Service Equipment Replacement Fund is used to accumulate monies for the future replacement of equipment. Financing is provided by payments from the General, ETSB, Water, Parking and Sewer Funds.

Pension Funds are used to account for the Police and Firefighters' Pension activities.

Agency Funds are used to account for noncommitment debt of the special service areas and special assessments.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, with the exception of the agency funds which do not have a measurement focus. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. The Village recognizes property taxes when they become both measurable and available in the period intended to finance. A 60-day availability period (90 days for sales tax) is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and income taxes owed to and fines collected by the State of Illinois at year end on behalf of the Village also are recognized as revenue. Permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the proprietary fund's principal ongoing operations.

The Village reports unavailable and unearned revenue on its financial statements. Unavailable revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period for governmental funds or earned at the government-wide level. Unearned revenues arise when resources are received by the government before it has legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources by meeting all eligibility requirements, the liability for unearned revenue is removed from the financial statements and revenue is recognized.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments are stated at fair value.

f. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the financial statements. Short-term interfund loans, if any, are classified as "interfund receivables/payables."

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses.

h. Capital Assets

Capital assets which include property, plant, equipment, intangible assets and infrastructure assets (e.g., roads, bridges and storm sewers) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$10,000 for furniture, equipment and vehicles and \$100,000 for building, building improvements and infrastructure plus an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In the case of the initial capitalization of general infrastructure assets, (i.e., those reported by governmental activities) the Village chose to include all such items regardless of their acquisition date. The Village was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets (Continued)

acquisition year). As the Village constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the Village values these capital assets at the estimated fair value of the item at the date of its donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and building improvements	10-50
Improvements	10-35
Water distribution system	10-40
Sewer distribution system	40
Vehicles, equipment and furniture	2-25
Intangible assets	5-10
Infrastructure	50

i. Compensated Absences

Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees.

j. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, during the current period. The face amount of debt issued is reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures and expenses.

k. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the Village. Committed fund balance is constrained by formal actions of the Village's Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance when deemed necessary or desirable has been delegated to the Village Manager by the Village Board of Trustees. Any residual fund balance is reported as unassigned.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

The Village has established fund balance reserve policies for its general fund. The General Fund targets six months of operating expenditures as unassigned fund balance. The Special Revenue, Capital Projects and Debt Service Funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net position has not been restricted by enabling legislation adopted by the Village. Net investment in capital assets, represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

2. CASH AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds. The investments are governed by three separate investment policies; one policy for the Village adopted by the Village Board and one policy each for the Police Pension Fund and the Firefighters' Pension Fund approved by their respective boards.

The Village's investment policy authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, short-term commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds and Illinois Metropolitan Investment Fund (IMET).

Illinois Funds is an investment pool which was created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value and the IMET, a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold.

The Police and Firefighters' Pension Funds can invest in the same securities as the Village, plus the following: certain non-U.S. obligations (corporate debt securities), Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political divisions, Illinois insurance company general and separate accounts, mutual funds and equity securities.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

a. Village Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank’s failure, the Village’s deposits may not be returned to it. The Village’s investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance.

b. Village Investments

In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a 15-month period. The investment policy limits the maximum maturity length of investments in the general fund and the special revenue funds to 15 months from date of purchase. Investments in other funds may be purchased with maturities to match future projects or liability requirements. In addition, the policy requires the Village to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in short-term commercial paper rated A+ to AAA by Standard and Poor’s. Illinois Funds and the IMET are rated AAA by Standard and Poor’s.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village’s investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Village’s agent separate from where the investment was purchased or by the trust department of the bank where purchased, in the Village’s name. Illinois Funds and the money market mutual fund are not subject to custodial credit risk.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

b. Village Investments (Continued)

Concentration of credit risk - The Village's investment policy limits investments to the amount of the portfolio that can be invested in any one investment vehicle as follows:

Diversification by Instrument	Percent of Portfolio
U.S. Treasury obligations (bills, notes and bonds)	100%
U.S. government agency securities and instrumentalities of government sponsored corporations	50%
Bankers acceptances (BAs)	25%
Repurchase agreements (REPOs) (monies in the public funds or other money market funds are not to be included in this limitation)	25%
Certificates of deposit (CDs) commercial banks/savings and loans	100%
Certificates of deposit (CDs) credit unions	100%
Illinois Public Funds (or similar types of investments/money market pools)	50%
Commercial paper (CP)	10%

Diversification by Financial Institution

Bankers Acceptances (BAs) - no more than 25% of the total portfolio with any one institution.

Repurchase Agreements (REPOs) - no more than 25% of the total portfolio with any one institution.

Certificates of Deposit (CDs) - commercial banks, savings and loan association, credit unions - no more than 50% of the total portfolio with any one institution.

Local Government Investment Pool - The Illinois Public Funds or similar type of investment/money market pools - no more than 50%.

c. Police and Firefighters' Pension Fund Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Police Pension and Firefighters' Pension Funds' deposits may not be returned to them. The Police Pension and Firefighters' Pension Funds' investment policies do not require pledging of collateral for all bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Police Pension and Firefighters' Pension Funds' deposits with financial institutions.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

d. Police Pension Fund Investments

The following table presents the investments and maturities of the Police Pension Fund's debt securities as of April 30, 2014:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 - 5	6 - 10	More than 10
U.S. Treasury obligations	\$ 1,462,663	\$ 278,297	\$ 1,036,146	\$ 148,220	\$ -
U.S. agency obligations	499,387	26	419,831	9,926	69,604
Corporate bonds	1,830,320	38,319	1,102,777	689,224	-
Municipal bonds	225,382	30,186	158,157	37,039	-
TOTAL	\$ 4,017,752	\$ 346,828	\$ 2,716,911	\$ 884,409	\$ 69,604

In accordance with its investment policy, the Police Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The investment policy does not limit the maximum maturity length of investments in the Police Pension Fund.

The Police Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. The U.S. Treasury and U.S. agency obligations are rated AA, the money market funds are rated AAA and the bond mutual funds are rated AAA. Illinois Funds is rated AAA by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Police Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Police Pension Fund's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Police Pension Fund's agent separate from where the investment was purchased in the Police Pension Fund's name. Illinois Funds, insurance contracts and bond mutual funds are not subject to custodial credit risk.

Concentration of credit risk - The Police Pension Fund's investment policy limits the amount of the portfolio that can be invested in any one investment vehicle to 50% of the portfolio.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS (Continued)

e. Firefighters' Pension Fund Investments

The following table presents the investments and maturities of the Firefighters' Pension Fund's debt securities as of April 30, 2014:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1 - 5	6 - 10	More than 10
U.S. Treasury obligations	\$ 663,929	\$ 108,998	\$ 510,937	\$ 43,994	\$ -
U.S. agency obligations	220,087	-	210,271	6,616	3,200
Corporate bonds	910,793	6,022	568,776	335,995	-
Municipal bonds	76,675	10,062	56,045	10,568	-
TOTAL	\$ 1,871,484	\$ 125,082	\$ 1,346,029	\$ 397,173	\$ 3,200

In accordance with its investment policy, the Firefighters' Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The investment policy does not limit the maximum maturity length of investments in the Firefighters' Pension Fund.

The Firefighters' Pension Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the U.S. Government or securities issued by agencies of the U.S. Government that are explicitly or implicitly guaranteed by the U.S. Government. The U.S. agency obligations are rated AA and the money market funds are rated AAA. Illinois Funds is rated AAA by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Firefighters' Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Firefighters' Pension Fund's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Firefighters' Pension Fund's agent separate from where the investment was purchased in the Firefighters' Pension Fund's name. Illinois Funds, insurance contracts and bond mutual funds are not subject to custodial credit risk.

Concentration of credit risk - The Firefighters' Pension Fund's investment policy limits the amount of the portfolio that can be invested in any one investment vehicle to 50% of the portfolio.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES

Property taxes for 2013 attach as an enforceable lien on January 1, 2013 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about February 1, 2014 and August 1, 2014 and are payable in two installments, on or about March 1, 2014 and September 1, 2014. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 3% of the tax levy and 5% of the debt service levy to reflect actual collection experience.

The 2014 tax levy, which attached as an enforceable lien on property as of January 1, 2014, has not been recorded as a receivable as of April 30, 2014, as the tax has not yet been levied by the Village and will not be levied until December 2014 and, therefore, the levy is not measurable at April 30, 2014.

The following receivables are included in due from other governments on the statement of net position:

GOVERNMENTAL ACTIVITIES	
Library	\$ 6,105,000
Income taxes	238,039
Sales taxes	457,456
Utility taxes	183,065
MFT allotment	28,667
9-1-1 fees	<u>2,800</u>
TOTAL	<u><u>\$ 7,105,027</u></u>

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2014 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 400,545	\$ 2,443,957	\$ -	\$ 2,844,502
Land	539,948	-	-	539,948
Land right of way	7,575,298	-	-	7,575,298
Total capital assets not being depreciated	<u>8,515,791</u>	<u>2,443,957</u>	<u>-</u>	<u>10,959,748</u>
Capital assets being depreciated				
Buildings	5,898,888	-	-	5,898,888
Improvements	2,530,018	107,670	-	2,637,688
Street infrastructure	17,313,942	322,151	22,091	17,614,002
Storm sewers	1,822,410	-	-	1,822,410
Equipment	6,499,697	399,117	209,252	6,689,562
Total capital assets being depreciated	<u>34,064,955</u>	<u>828,938</u>	<u>231,343</u>	<u>34,662,550</u>

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES (Continued)				
Less accumulated depreciation for				
Buildings	\$ 3,879,855	\$ 128,344	\$ -	\$ 4,008,199
Improvements	1,665,620	60,880	-	1,726,500
Street infrastructure	4,512,496	308,401	22,091	4,798,806
Storm sewers	1,290,007	24,449	-	1,314,456
Equipment	4,103,499	538,418	209,252	4,432,665
Total accumulated depreciation	<u>15,451,477</u>	<u>1,060,492</u>	<u>231,343</u>	<u>16,280,626</u>
Total capital assets being depreciated, net	<u>18,613,478</u>	<u>(231,554)</u>	<u>209,252</u>	<u>18,381,924</u>
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	<u>\$ 27,129,269</u>	<u>\$ 2,212,403</u>	<u>\$ 209,252</u>	<u>\$ 29,341,672</u>
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,370,735	\$ -	\$ -	\$ 1,370,735
Construction in progress	785,534	57,213	729,796	112,951
Total capital assets not being depreciated	<u>2,156,269</u>	<u>57,213</u>	<u>729,796</u>	<u>1,483,686</u>
Capital assets being depreciated				
Building and building improvements	9,386,936	-	-	9,386,936
Water distribution system	15,227,759	1,703,821	655,596	16,275,984
Sewer distribution system	4,246,653	-	-	4,246,653
Parking improvements	1,989,545	702,665	-	1,989,545
Equipment	562,437	-	-	562,437
Total capital assets being depreciated	<u>31,413,330</u>	<u>2,406,486</u>	<u>655,596</u>	<u>33,164,220</u>
Less accumulated depreciation for				
Building and building improvements	1,771,476	201,503	-	1,972,979
Water distribution system	8,127,918	457,824	655,596	7,930,146
Sewer distribution system	1,912,726	59,665	-	1,972,391
Parking improvements	1,786,835	32,066	-	1,818,901
Equipment	538,004	6,901	-	544,905
Total accumulated depreciation	<u>14,136,959</u>	<u>757,959</u>	<u>655,596</u>	<u>14,239,322</u>
Total capital assets being depreciated, net	<u>17,276,371</u>	<u>1,648,527</u>	<u>-</u>	<u>18,924,898</u>
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	<u>\$ 19,432,640</u>	<u>\$ 1,705,740</u>	<u>\$ 729,796</u>	<u>\$ 20,408,584</u>

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 82,531
Public safety	418,046
Highways and streets	<u>559,915</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENT ACTIVITIES	<u>\$ 1,060,492</u>

5. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets and omissions; injuries to employees; illnesses of employees; and natural disasters.

The Village purchases medical insurance from a private insurance company and participates in a municipal risk management pool for general liability coverage. Premiums have been displayed as expenditures/expenses in appropriate funds. The amount of settlements did not exceed the insurance coverage for each of the past three fiscal years.

Intergovernmental Risk Management Agency (IRMA)

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in northeastern Illinois, which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool their risk management needs. IRMA administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration services; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were members. Supplemental contributions may be required to fund these deficits.

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT

a. General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government activities. These bonds; therefore, are reported in the proprietary funds if they are expected to be repaid from proprietary revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

	Fund Debt Retired by	Balances May 1	Issuances	Reductions	Balances April 30	Current Portion
\$6,205,000 2012B General Obligation Refunding Library Bonds, due in annual installements of \$50,000 to \$600,000 from September 25, 2012 to December 1, 2024, interest from 2.000% to 2.125%.	Debt Service	\$ 6,155,000	\$ -	\$ 50,000	\$ 6,105,000	\$ 500,000
\$2,785,000 Alternate Revenue Refunding Bonds dated December 22, 2005 due in annual installments from \$135,000 to \$295,000 plus interest from 3.20% to 3.90% through December 1, 2017.*	Debt Service	1,355,000	-	250,000	1,105,000	260,000
TOTAL GENERAL OBLIGATION BONDS		\$ 7,510,000	\$ -	\$ 300,000	\$ 7,210,000	\$ 760,000

* While a general obligation of the Village, the principal and interest is to be repaid with the Library's tax levy paid to the Village.

Utility taxes are pledged for the retirement of the General Obligation Bonds (Alternate Revenue Source) Series 2005. Property tax levies have been abated to date. During the current fiscal year, the pledge of utility and telecommunication taxes of \$301,545 was approximately 27.2% of total utility and telecommunication tax revenues.

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

Business-Type Activities

	Fund Debt Retired by	Balances May 1	Issuances	Reductions	Balances April 30	Current Portion
\$2,080,000 Alternate Revenue Bonds Series 2012A dated September 25, 2012 due in annual installments from \$85,000 to \$135,000 plus interest from 2.00% to 2.70% through December 1, 2032.	Water	\$ 2,080,000	\$ -	\$ 85,000	\$ 1,995,000	\$ 85,000
TOTAL BUSINESS-TYPE ACTIVITIES		\$ 2,080,000	\$ -	\$ 85,000	\$ 1,995,000	\$ 85,000

Water fee revenues are pledged for the retirement of the General Obligation Bonds (Alternate Revenue Source) Series 2012A. Property tax levies have been abated to date. During the current fiscal year, the pledge of water fees of \$130,930 was approximately 2.99% of water fee revenue.

b. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Governmental Type	
	Alternate Revenue Bonds	
	Principal	Interest
2015	\$ 260,000	\$ 42,295
2016	270,000	32,545
2017	280,000	22,285
2018	295,000	11,505
TOTAL	\$ 1,105,000	\$ 108,630

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Governmental Type		Business-Type	
	Library G.O. Bonds		Water G.O. Bonds	
	Principal	Interest	Principal	Interest
2015	\$ 500,000	\$ 122,850	\$ 85,000	\$ 44,230
2016	515,000	112,850	90,000	42,530
2017	525,000	102,550	90,000	40,730
2018	530,000	92,050	90,000	38,930
2019	545,000	81,450	90,000	37,130
2020	555,000	70,550	95,000	35,330

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

b. Debt Service Requirements to Maturity (Continued)

Fiscal Year Ending April 30,	Governmental Type		Business-Type	
	Library G.O. Bonds		Water G.O. Bonds	
	Principal	Interest	Principal	Interest
2021	\$ 570,000	\$ 59,450	\$ 95,000	\$ 33,430
2022	575,000	48,050	95,000	31,530
2023	590,000	36,550	100,000	29,630
2024	600,000	24,750	100,000	27,630
2025	600,000	12,750	105,000	25,630
2026	-	-	110,000	23,530
2027	-	-	110,000	21,220
2028	-	-	115,000	18,745
2029	-	-	115,000	16,100
2030	-	-	120,000	13,340
2031	-	-	125,000	10,340
2032	-	-	130,000	7,090
2033	-	-	135,000	3,645
TOTAL	\$ 6,105,000	\$ 763,850	\$ 1,995,000	\$ 500,740

c. Other Changes in Long-Term Debt

Changes in other governmental activities long-term liabilities during the fiscal year were as follows:

Governmental Activities

	Balances May 1	Additions	Retirements	Balances April 30	Current Portion
General obligation bonds	\$ 7,510,000	\$ -	\$ 300,000	\$ 7,210,000	\$ 760,000
Net pension obligation - IMRF	110,684	2,369	-	113,053	-
Net pension obligation - fire pension	44,248	16,615	-	60,936	-
Other postemployment benefit*	132,708	27,871	-	160,579	-
Compensated absences payable*	663,432	-	22,503	640,929	116,500
TOTAL	\$ 8,461,072	\$ 46,928	\$ 322,503	\$ 8,185,497	\$ 876,500

* The Village's General Fund has historically been used to retire the compensated absences and other postemployment benefit liabilities.

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

c. Other Changes in Long-Term Debt (Continued)

Business-Type Activities

	Balances May 1	Additions	Retirements	Balances April 30	Current Portion
General obligation bonds	\$ 2,080,000	\$ -	\$ 85,000	\$ 1,995,000	\$ 85,000
Unamortized bond premium	6,883	-	362	6,521	-
Net pension obligation - IMRF	66,412	1,421	-	67,833	-
Other postemployment benefit	12,731	2,674	-	15,405	-
Compensated absences payable	150,477	-	21,375	129,102	23,073
TOTAL	\$ 2,316,503	\$ 4,095	\$ 106,737	\$ 2,213,861	\$ 108,073

7. INDIVIDUAL FUND DISCLOSURES

Transfers between funds during the year were as follows:

Primary Government

Fund	Transfers In	Transfers Out
General	\$ 50,000	\$ 1,489,000
Motor Fuel Tax	-	1,783,629
Emergency Telephone Systems Board	-	50,000
Capital Projects	3,153,629	301,545
Parking	119,000	-
Debt Service	301,545	-
TOTAL ALL FUNDS	\$ 3,624,174	\$ 3,624,174

- \$1,370,000 transferred to the Capital Projects Fund from the General Fund. This transfer represents the General Fund's portion of infrastructure maintenance and improvements.
- \$119,000 transferred to the Parking Fund from the General Fund. This transfer funds the additional costs associated with the general maintenance and operations of the parking structure.
- \$50,000 transferred to the General Fund from the Emergency Telephone Systems Board Fund. This transfer is to offset the costs of personnel attributable directly to the operation of the emergency telephone system.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. INDIVIDUAL FUND DISCLOSURES (Continued)

Primary Government (Continued)

- \$1,783,629 transferred to the Capital Projects Fund from the Motor Fuel Tax Fund. This transfer is for funding infrastructure maintenance and improvements.
- \$301,545 transferred to the Debt Service Fund from the Capital Projects Fund. This transfer is for funding the Alternate Revenue Bonds. The bonds were issued to fund the completion of the residential street light program.

Receivable Fund	Payable Fund	Amount
General	Foreign Fire Insurance	\$ 750
General	Asset Forfeiture	21,661
TOTAL		<u>\$ 22,411</u>
General	Fiduciary	<u>\$ 23,764</u>

- All relate to operating activity for the funds. These amounts will be repaid within one year.

8. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Village expects such amounts, if any, to be immaterial.

9. EMPLOYEE RETIREMENT SYSTEMS

The Village contributes to three defined benefit pension plans, the IMRF, an agent multiple-employer public employee retirement system; the Police Pension Plan which is a single-employer pension plan and the Firefighters' Pension Plan which is also a single-employer pension plan. The benefits, benefit levels, employee contributions and employer

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for IMRF as a whole, but not for individual employers. That report can be obtained from IMRF online at www.imrf.org.

All employees (other than those covered by the Police or Firefighters' Pension Plans or the Sheriff's Law Enforcement Personnel Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

a. Plan Descriptions

Illinois Municipal Retirement Fund (IMRF)

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2013 and 2014 was 13.12% and 13.04%, respectfully, of covered payroll.

Sheriff's Law Enforcement Personnel (SLEP)

SLEP provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 32 years or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (SLEP) (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 50 (reduced benefits) or after age 55 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 30 years of service to a maximum of 75%.

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 6.5% of their annual salary to SLEP. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2013 and 2014 was 17.03% and 17.13%, respectfully, of covered payroll.

Police Pension Plan

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Police Pension Plan as a pension trust fund. At April 30, 2014, the Police Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	33
Terminated employees entitled to benefits but not yet receiving them	-
Current employees	
Vested	22
Nonvested	4
	<hr/>
TOTAL	<hr/> <u>59</u>

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. For the year ended April 30, 2014, the Village's contribution was 46.88% of covered payroll.

Firefighters' Pension Plan

Fire sworn personnel are covered by the Firefighters' Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for the Firefighters' Pension Plan as a pension trust fund. At April 30, 2014, the Firefighters' Pension Plan membership consisted of:

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Retirees and beneficiaries currently receiving benefits	27
Terminated employees entitled to benefits but not yet receiving them	-
Current employees	
Vested	11
Nonvested	8
	<hr/>
TOTAL	<u>46</u>

The Firefighters' Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held at the date of retirement. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a covered employee who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the preceding calendar year.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past services costs for the Firefighters' Pension Plan. For the year ended April 30, 2014, the Village's contribution was 66.16% of covered payroll.

b. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues in the period in which the employee services are performed. Benefits and refunds of the plans are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

Investments are reported at fair value. Investment income is recognized as earned. Gains and losses on sales and exchanges of fixed income securities are recognized on the transaction date.

Significant Investments

There are significant investments (other than United States Government guaranteed obligations) in any one organization that represent 5% or more of plan net position for either the Police or Firefighters' Pension Plans. Information for the IMRF is not available.

Plan	Organization	Amount
Police Pension	Transamerica	\$ 1,688,357
	Met Life	1,018,967
	ING Golden Select	884,497
	Nationwide	825,233
	Pacific Life Insurance	1,880,492
	Manulife Financial	1,070,201
	Kemper Scudder	10,386
		<u>\$ 7,378,133</u>

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Summary of Significant Accounting Policies and Plan Asset Matters (Continued)

Significant Investments (Continued)

Plan	Organization	Amount
Firefighters' Pension	ING Golden Select	\$ 828,715
	Pacific Life Insurance	1,292,924
	Nationwide	523,893
	Transamerica	1,000,716
	Putnam Allstate Advisor	
	Met Life Bullet	213,116
		<u>\$ 3,859,364</u>

Administrative Costs

Administrative costs for both the Police and Firefighters' Pension Plans are financed primarily through investment earnings.

c. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Police Pension	Firefighters' Pension
Actuarial valuation date	December 31, 2011	December 31, 2011	April 30, 2013	April 30, 2013
Actuarial cost method	Entry-age Normal	Entry-age Normal	Entry-age Normal	Entry-age Normal
Asset valuation method	5 Year Smoothed Market	5 Year Smoothed Market	5 Year Smoothed Market	5 Year Smoothed Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	30 Years, Open	30 Years, Open	29 Years, Closed	29 Years, Closed

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Costs (Continued)

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Police Pension	Firefighters' Pension
Significant actuarial assumptions				
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually	7.0% Compounded Annually	7.0% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually	3.00% Compounded Annually	3.00% Compounded Annually
c) Additional projected Salary increases - seniority/merit	.40% to 10.00%	.40% to 10.00%	4.0% to 6.1%	4.0% to 5.5%
d) Postretirement benefit increases	3.00%	3.00%	3.00%	3.00%

Trend Information

Trend information gives an indication of the progress in accumulating sufficient assets to pay benefits when due.

	For Fiscal Year	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2012	\$ 564,406	\$ 19,005
	2013	568,993	20,634
	2014	601,969	22,920
Employer contributions	2012	\$ 503,448	\$ 19,005
	2013	552,046	20,634
	2014	597,234	22,920
Percentage of APC contributed	2012	89.20%	100.00%
	2013	97.02%	100.00%
	2014	99.21%	100.00%
NPO (asset)	2012	\$ 204,423	\$ -
	2013	221,370	-
	2014	226,105	-

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Costs (Continued)

Trend Information (Continued)

	For Fiscal Year	Police Pension	Firefighters' Pension
Annual pension cost (APC)	2012	\$ 789,262	\$ 794,693
	2013	793,008	770,870
	2014	833,182	809,470
Employer contributions	2012	\$ 774,579	\$ 773,196
	2013	780,213	761,155
	2014	813,703	792,782
Percentage of APC contributed	2012	98.14%	97.29%
	2013	98.39%	98.74%
	2014	97.56%	98.06%
NPO (asset)	2012	\$ (50,217)	\$ 34,533
	2013	(37,422)	44,248
	2014	(17,943)	60,936

Net Pension Obligation

The Village's annual pension cost and net pension obligation to the Police and Firefighters' Pension Funds for the year ended April 30, 2014 were as follows:

	Illinois Municipal Retirement*	Police Pension	Firefighters' Pension
Annual required contributions	\$ 597,234	\$ 834,026	\$ 808,473
Interest on net pension obligation	16,603	(2,620)	3,097
Adjustment to annual required contribution	(11,868)	1,776	(2,100)
Annual pension cost	601,969	833,182	809,470
Contributions made	597,234	813,703	792,782
Decrease in net pension obligation (asset)	4,735	19,479	16,688
Net pension obligation (asset), beginning of year	221,370	(37,422)	44,248
NET PENSION OBLIGATION (ASSET), END OF YEAR	\$ 226,105	\$ (17,943)	\$ 60,936

* A portion of the IMRF net pension obligation is allocated to the LaGrange Public Library.

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Costs (Continued)

Net Pension Obligation (Continued)

In an effort to contain retirement costs, beginning in 2010, IMRF offered members an opportunity to phase-in contribution rate increases. The phase-in plan provides municipalities the flexibility to moderate the significant increases in the employer contribution rate while maintaining the commitment to fully fund the pension plan over a reasonable time period. The Village is participating in the phase-in funding option, resulting in a temporary NPO.

The funded status and funding progress of the plans as of December 31, 2014 for IMRF and April 30, 2014 for Police and Firefighters' Pension Funds were as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Police Pension	Firefighters' Pension
Actuarial accrued liability (AAL)	\$ 13,685,055	\$ 384,479	\$ 30,364,396	\$ 23,354,689
Actuarial value of plan assets	10,399,730	309,949	16,345,109	9,517,744
Unfunded actuarial accrued liability (UAAL)	3,285,325	74,530	14,019,287	13,836,945
Funded ratio (actuarial value of plan assets/AAL)	75.99%	80.62%	53.83%	40.75%
Covered payroll (active plan members)	\$ 4,460,937	\$ 133,108	\$ 2,169,964	\$ 1,523,231
UAAL as a percentage of covered payroll	73.65%	55.99%	646.06%	908.39%

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

d. Summary Financial Statements

Schedule of Net Position as of April 30, 2014.

	Police Pension	Firefighters' Pension	Total
ASSETS			
Cash and cash equivalents	\$ 338,621	\$ 238,819	\$ 577,440
Investments			
U.S. Government and agency securities	1,962,050	884,016	2,846,066
Insurance contracts	7,378,133	3,859,364	11,237,497
Equities	4,920,240	3,837,262	8,757,502
Corporate bonds	1,830,320	910,793	2,741,113
Municipal bonds	225,382	76,675	302,057
Receivables			
Accrued interest	29,645	12,550	42,195
Due from general fund	1,000		
	<hr/>		
Total assets	16,685,391	9,819,479	26,504,870
LIABILITIES			
Due to general fund	-	-	-
	<hr/>		
Total liabilities	-	-	-
	<hr/>		
NET POSITION	\$ 16,686,391	\$ 9,819,479	\$ 26,504,870

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

d. Summary Financial Statements (Continued)

Schedule of Changes in Net Position for the year ended April 30, 2014.

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 813,703	\$ 792,782	\$ 1,606,485
Employee	211,426	153,448	364,874
Miscellaneous	20	19	39
Total contributions	1,025,149	946,249	1,971,398
Investment Income			
Net appreciation in fair value of investments	1,355,963	839,811	2,195,774
Interest income	173,131	85,360	258,491
Less investment expense	(73,750)	(49,632)	(123,382)
Net investment income	1,455,344	875,539	2,330,883
Total additions	2,480,493	1,821,788	4,302,281
DEDUCTIONS			
Benefits and refunds	1,634,674	1,215,439	2,850,113
Administrative expenses	2,000	2,000	4,000
Miscellaneous	10,418	10,171	20,589
Total deductions	1,647,092	1,227,610	2,874,702
NET INCREASE (DECREASE)	833,401	594,178	1,427,579
NET POSITION HELD IN TRUST FOR PENSION BENEFITS			
May 1	15,851,990	9,225,301	25,077,291
April 30	\$ 16,685,391	\$ 9,819,479	\$ 26,504,870

VILLAGE OF LA GRANGE, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides other postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the Village's governmental and business-type activities.

b. Benefits Provided

The Village provides pre and post-Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under one of the Village's three retirement plans. The retirees pay the blended premium. Upon a retiree becoming eligible for Medicare, the amount payable under the Village's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

c. Membership

At April 30, 2013, membership consisted of:

Retirees and beneficiaries currently receiving benefits	10
Terminated employees entitled to benefits but not yet receiving them	-
Active employees - vested	62
Active employees - nonvested	34
	<hr/>
TOTAL	106
	<hr/>
Participating employers	1
	<hr/>

d. Funding Policy

The Village is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.

VILLAGE OF LA GRANGE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation

Because the Village has fewer than 200 participants, a valuation is performed every three years in accordance with GAAP. The Village's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2014 and the two preceding years was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2012	\$ 46,318	\$ 16,863	36.40%	\$ 115,492
2013	46,809	16,863	36.03%	145,438
2014	47,309	16,863	35.65%	175,983

The net OPEB obligation as of April 30, 2014 was calculated as follows:

Annual required contribution	\$ 44,884
Interest on net OPEB obligation	7,272
Adjustment to annual required contribution	(4,847)
Annual OPEB cost	47,309
Contributions made	16,863
Increase in net OPEB obligation	30,446
Net OPEB obligation, beginning of year	145,438
NET OPEB OBLIGATION, END OF YEAR	\$ 175,884

Funded Status and Funding Progress: The funded status of the Plan as of April 30, 2012 was as follows:

Actuarial accrued liability (AAL)	\$ 835,685
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	835,685
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 7,952,848
UAAL as a percentage of covered payroll	10.51%

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the Plan.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2013 actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included an investment rate of return of 5%, projected salary increases of 5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the Village has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at April 30, 2014 was 30 years.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF LA GRANGE, ILLINOIS

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property	\$ 6,471,546	\$ 6,471,546	\$ 6,321,233
Sales	1,879,451	1,879,451	2,017,625
Other	1,440,000	1,440,000	1,383,037
Intergovernmental	1,478,052	1,478,052	1,610,890
Fines, licenses and permits	1,165,901	1,165,901	1,160,668
Investment income	40,000	40,000	27,467
Miscellaneous	333,100	333,100	481,769
Total revenues	12,808,050	12,808,050	13,002,689
EXPENDITURES			
General government	2,139,324	2,149,324	2,105,235
Public safety	7,993,478	8,130,478	7,961,844
Highways and streets	1,824,243	1,924,243	1,925,600
Total expenditures	11,957,045	12,204,045	11,992,679
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	851,005	604,005	1,010,010
OTHER FINANCING SOURCES (USES)			
Transfers in			
ETSB Fund	50,000	50,000	50,000
Transfers (out)			
Capital Projects Fund	(700,000)	(1,370,000)	(1,370,000)
Parking Fund	(119,000)	(119,000)	(119,000)
Total other financing sources (uses)	(769,000)	(1,439,000)	(1,439,000)
NET CHANGE IN FUND BALANCE	\$ 82,005	\$ (834,995)	(428,990)
FUND BALANCE, MAY 1			7,145,215
FUND BALANCE, APRIL 30			\$ 6,716,225

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
State motor fuel tax	\$ 445,000	\$ 445,000	\$ 451,676
Investment income	5,000	5,000	3,339
Total revenues	450,000	450,000	455,015
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	450,000	450,000	455,015
OTHER FINANCING SOURCES			
Transfers (out)			
Capital Projects Fund	(2,248,260)	(2,248,260)	(1,783,629)
Total other financing sources (uses)	(2,248,260)	(2,248,260)	(1,783,629)
NET CHANGE IN FUND BALANCE	\$ (1,798,260)	\$ (1,798,260)	(1,328,614)
FUND BALANCE, MAY 1			1,927,679
FUND BALANCE, APRIL 30			\$ 599,065

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**ILLINOIS MUNICIPAL RETIREMENT FUND
REQUIRED SUPPLEMENTARY INFORMATION**

April 30, 2014

Schedule of Funding Progress

Calendar Year	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ 7,189,854	\$ 10,764,452	66.79%	\$ 3,574,598	\$ 3,949,910	90.50%
2009	8,190,145	12,034,081	68.06%	3,843,936	4,220,084	91.09%
2010	8,552,699	12,248,866	69.82%	3,696,167	4,186,745	88.28%
2011	9,262,764	13,061,674	70.92%	3,798,910	4,259,317	89.19%
2012	9,401,695	13,090,552	71.82%	3,688,857	4,257,448	86.64%
2013	10,399,730	13,685,055	75.99%	3,285,325	4,460,937	73.65%

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2009	\$ 372,465	\$ 372,465	100.00%
2010	422,810	422,810	100.00%
2011*	452,152	554,883	81.49%
2012*	503,448	561,337	89.69%
2013*	552,046	564,620	97.77%
2014	597,234	597,234	100.00%

* The Village has elected to participate in IMRF's optional phase-in plan.

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

SHERIFF'S LAW ENFORCEMENT PERSONNEL
REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2014

Schedule of Funding Progress

Calendar Year	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ 141,527	\$ 176,021	80.40%	\$ 34,494	\$ 113,828	30.30%
2009	163,287	219,347	74.44%	56,060	121,334	46.20%
2010	194,523	261,895	74.28%	67,372	125,974	53.48%
2011	228,323	295,413	77.29%	67,090	121,461	55.24%
2012	266,698	335,996	79.38%	69,298	124,151	55.82%
2013	309,949	384,479	80.62%	74,530	133,108	55.99%

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2009	\$ 14,618	\$ 14,618	100.00%
2010	17,026	17,026	100.00%
2011	18,797	18,797	100.00%
2012	19,005	19,005	100.00%
2013	20,634	20,634	100.00%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS
POLICE PENSION FUND
REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2014

Schedule of Funding Progress

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ 15,482,324	\$ 21,921,736	70.63%	\$ 6,439,411	\$ 2,016,671	319.31%
2009	12,755,497	23,129,888	55.15%	10,374,391	2,088,122	496.83%
2010	14,405,306	23,911,338	60.24%	9,506,032	2,112,137	450.07%
2011	15,543,656	26,610,209	58.41%	11,066,553	2,171,946	509.52%
2012	N/A	N/A	N/A	N/A	N/A	N/A
2013	\$ 16,345,109	\$ 30,364,396	53.83%	14,019,287	2,169,964	646.06%

N/A - Information is not available as an actuarial valuation was not performed.

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2009	\$ 482,475	\$ 488,890	98.69%
2010	563,847	564,934	99.81%
2011	812,318	823,760	98.61%
2012	774,579	790,945	97.93%
2013	780,213	794,310	98.23%
2014	813,703	834,026	97.56%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS
FIREFIGHTERS' PENSION FUND
REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2014

Schedule of Funding Progress

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ 8,994,331	\$ 15,919,958	56.50%	\$ 6,925,627	\$ 1,302,908	531.55%
2009	7,518,844	17,125,131	43.91%	9,606,287	1,243,750	772.36%
2010	8,452,039	17,622,336	47.96%	9,170,297	1,428,538	641.94%
2011	9,050,478	19,504,709	46.40%	10,454,231	1,412,819	739.96%
2012	N/A	N/A	N/A	N/A	N/A	N/A
2013	\$ 9,517,744	\$ 23,354,689	40.75%	13,836,945	1,523,231	908.39%

N/A - Information is not available as an actuarial valuation was not performed.

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2009	\$ 536,622	\$ 542,901	98.84%
2010	587,972	593,567	99.06%
2011	760,590	773,525	98.33%
2012	773,196	794,355	97.34%
2013	761,155	769,974	98.85%
2014	792,782	808,473	98.06%

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

OTHER POSTEMPLOYMENT BENEFITS PLAN
REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2014

Schedule of Funding Progress

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	\$ -	\$ 501,973	0.00%	\$ 501,973	\$ 7,133,744	7.04%
2010	N/A	N/A	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	-	835,685	0.00%	835,685	7,712,414	10.84%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Information is not available as an actuarial valuation was not performed.

Schedule of Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2009	\$ 16,863	\$ 45,427	37.12%
2010	16,863	44,884	37.57%
2011	16,863	44,884	37.57%
2012	16,863	44,884	37.57%
2013	N/A	N/A	N/A
2014	N/A	N/A	N/A

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2014

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service and Pension Trust Funds. All annual appropriations lapse at fiscal year end.

All departments of the Village submit requests for appropriation to the Village Manager so that a budget may be prepared. The budget is prepared by fund, function and activity and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget.

The budget may be amended by the governing body. The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any adjustments that alter the total expenditures of any fund must be approved by the governing body.

Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, one supplementary appropriation was necessary.

2. EXPENDITURES IN EXCESS OF BUDGET

Fund	Excess
Foreign Fire Insurance Tax	\$ 1,027

MAJOR GOVERNMENTAL FUNDS

General Fund - The chief operating fund of the Village, which accounts for all activities of the general government except for those accounted for in another fund.

Motor Fuel Tax Fund - A special revenue fund established to account for the municipal portion of motor fuel tax revenues collected and distributed by the State of Illinois, which are restricted to pay for street improvements, maintenance and repairs.

The Capital Projects Fund - Established to account for the costs of various infrastructure improvements to village property. These costs are financed by transfers from the General and Motor Fuel Tax Funds, grants and bond proceeds.

The Debt Service Fund - Established to account for resources that are used to repay general long-term debt obligations.

VILLAGE OF LA GRANGE, ILLINOIS

GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL

For the Year Ended April 30, 2014

	Original Budget	Final Budget	Actual
TAXES			
Property	\$ 6,334,556	\$ 6,334,556	\$ 6,191,292
Property - road and bridge	136,990	136,990	129,941
Replacement	240,000	240,000	273,355
Sales and local use - NHR	1,879,451	1,879,451	2,017,625
Municipal utility	525,000	525,000	535,888
Simplified telecommunication	675,000	675,000	573,794
Total taxes	9,790,997	9,790,997	9,721,895
INTERGOVERNMENTAL			
Shared income tax	1,409,452	1,409,452	1,515,288
Grants - State of Illinois	1,100	1,100	1,100
Grants - IDOT - highway maintenance	67,500	67,500	67,660
Grants	-	-	26,842
Total intergovernmental	1,478,052	1,478,052	1,610,890
FINES, LICENSES AND PERMITS			
Vehicle	230,000	230,000	225,619
Animal	10,000	10,000	10,120
Business	30,000	30,000	34,169
Liquor	35,000	35,000	42,600
Elevator inspection fees	6,000	6,000	14,450
Building permits	300,000	300,000	343,700
Filing/zoning fees	7,500	7,500	3,250
Contractor licensing fees	55,000	55,000	58,775
Fire - plan review fees	1,000	1,000	1,950
Franchise fee - Comcast cable	225,000	225,000	232,375
Sprint antenna lease	38,901	38,901	38,901
Village violation fines	85,000	85,000	51,754
Compliance violation fines	55,000	55,000	40,392
Circuit court fines	55,000	55,000	32,225
Pound fees	2,000	2,000	350
False alarm fines	5,000	5,000	3,750
DUI fines	3,000	3,000	5,289
Alarm user fees	19,000	19,000	18,509
Accident reports	3,500	3,500	2,490
Total fines, licenses and permits	1,165,901	1,165,901	1,160,668
INVESTMENT INCOME			
	40,000	40,000	27,467
MISCELLANEOUS			
Auction proceeds	1,000	1,000	734
Pistol range fees	2,000	2,000	1,725
Administration refuse credit	25,000	25,000	18,006
Commercial refuse license	25,000	25,000	30,000
Ambulance transport fees	220,000	220,000	244,745
La Grange Road depot - sublet	3,600	3,600	3,900
Miscellaneous	56,500	56,500	182,659
Total miscellaneous	333,100	333,100	481,769
OTHER FINANCING SOURCES (USES)			
Transfers in			
Emergency Telephone Systems Board Fund	50,000	50,000	50,000
Total other financing sources (uses)	50,000	50,000	50,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 12,858,050	\$ 12,858,050	\$ 13,052,689

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

GENERAL FUND
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL

For the Year Ended April 30, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Personnel	\$ 1,258,757	\$ 1,258,757	\$ 1,237,364
Supplies and materials	40,650	40,650	41,039
Operations and contractual	796,021	806,021	787,359
Capital outlay	43,896	43,896	39,473
Total general government	<u>2,139,324</u>	<u>2,149,324</u>	<u>2,105,235</u>
PUBLIC SAFETY			
Personnel	7,252,698	7,317,698	7,269,851
Supplies and materials	124,600	124,600	108,342
Operations and contractual	391,604	436,604	367,149
Capital outlay	224,576	251,576	216,502
Total public safety	<u>7,993,478</u>	<u>8,130,478</u>	<u>7,961,844</u>
HIGHWAYS AND STREETS			
Personnel	1,075,099	1,110,099	1,101,077
Supplies and materials	82,400	82,400	95,149
Operations and contractual	524,120	589,120	591,953
Capital outlay	142,624	142,624	137,421
Total highways and streets	<u>1,824,243</u>	<u>1,924,243</u>	<u>1,925,600</u>
Total expenditures	<u>11,957,045</u>	<u>12,204,045</u>	<u>11,992,679</u>
TRANSFERS			
Transfer to Capital Projects Fund	700,000	1,370,000	1,370,000
Transfer to Parking Fund	119,000	119,000	119,000
Total transfers	<u>819,000</u>	<u>1,489,000</u>	<u>1,489,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u><u>\$ 12,776,045</u></u>	<u><u>\$ 13,693,045</u></u>	<u><u>\$ 13,481,679</u></u>

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended April 30, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Grant proceeds	\$ 1,471,020	\$ 1,471,020	\$ 73,051
Contribution from property owners	500	500	366
Investment income	500	500	32
Miscellaneous	5,000	5,000	7,232
	<hr/>	<hr/>	<hr/>
Total revenues	1,477,020	1,477,020	80,681
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Capital outlay			
Resurfacing	3,374,013	3,374,013	2,924,092
Other	1,340,000	1,340,000	565,266
	<hr/>	<hr/>	<hr/>
Total expenditures	4,714,013	4,714,013	3,489,358
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,236,993)	(3,236,993)	(3,408,677)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	700,000	1,370,000	1,370,000
Motor Fuel Tax Fund	2,248,260	2,248,260	1,783,629
Transfers (out)			
Debt Service Fund	(301,545)	(301,545)	(301,545)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	2,646,715	3,316,715	2,852,084
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (590,278)</u>	<u>\$ 79,722</u>	(556,593)
FUND BALANCE, MAY 1			<hr/> 696,812
FUND BALANCE, APRIL 30			<u><u>\$ 140,219</u></u>

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended April 30, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 25	\$ 25	\$ 2
Total revenues	<u>25</u>	<u>25</u>	<u>2</u>
EXPENDITURES			
Debt service			
Principal	250,000	250,000	250,000
Interest and fiscal charges	51,545	51,545	51,545
Total expenditures	<u>301,545</u>	<u>301,545</u>	<u>301,545</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(301,520)</u>	<u>(301,520)</u>	<u>(301,543)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Capital Projects Fund	301,545	301,545	301,545
Total other financing sources (uses)	<u>301,545</u>	<u>301,545</u>	<u>301,545</u>
NET CHANGE IN FUND BALANCE	<u>\$ 25</u>	<u>\$ 25</u>	2
FUND BALANCE, MAY 1			<u>10,507</u>
FUND BALANCE, APRIL 30			<u><u>\$ 10,509</u></u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

Foreign Fire Insurance Tax Fund - A special revenue fund established to account for the collection of the restricted State Foreign Fire Insurance Tax revenues and related expenditures to provide equipment, materials and services necessary to support the core functions and essential activities of the Fire Department.

Emergency Telephone Systems Board (ETSB) Fund - A special revenue fund established to account for all operations of the restricted E-911 emergency telephone service revenues and services provided by the Village.

Asset Forfeiture Fund - A special revenue fund established to account for the restricted revenues received through asset forfeiture programs and the related expenditures.

VILLAGE OF LA GRANGE, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

April 30, 2014

	Foreign Fire Insurance Tax	Emergency Telephone Systems Board	Asset Forfeiture	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 51,620	\$ 29,353	\$ 214,484	\$ 295,457
Receivables				
Due from other governments	-	2,800	-	2,800
TOTAL ASSETS	\$ 51,620	\$ 32,153	\$ 214,484	\$ 298,257
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	750	-	21,661	22,411
Total liabilities	750	-	21,661	22,411
FUND BALANCES				
Restricted for public safety	50,870	32,153	-	83,023
Restricted for drug forfeiture	-	-	192,823	192,823
Total fund balances	50,870	32,153	192,823	275,846
TOTAL LIABILITIES AND FUND BALANCES	\$ 51,620	\$ 32,153	\$ 214,484	\$ 298,257

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL

For the Year Ended April 30, 2014

	Foreign Fire Insurance Tax		Emergency Telephone Systems Board		Asset Forfeiture		Total Nonmajor Governmental Funds
	Budget	Actual	Budget	Actual	Budget	Actual	
REVENUES							
Taxes	\$ 19,000	\$ 26,624	\$ -	\$ -	\$ -	\$ -	\$ 26,624
Charges for services	-	-	142,000	150,237	-	-	150,237
Asset forfeiture	-	-	-	-	-	29,699	29,699
Investment income	50	10	100	4	500	94	108
Total revenues	19,050	26,634	142,100	150,241	500	29,793	206,668
EXPENDITURES							
Public safety	32,800	33,827	131,600	110,216	25,500	24,528	168,571
Total expenditures	32,800	33,827	131,600	110,216	25,500	24,528	168,571
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,750)	(7,193)	10,500	40,025	(25,000)	5,265	38,097
OTHER FINANCING SOURCES (USES)							
Transfers in (out) General Fund	-	-	(50,000)	(50,000)	-	-	(50,000)
Total other financing sources (uses)	-	-	(50,000)	(50,000)	-	-	(50,000)
NET CHANGE IN FUND BALANCES	<u>\$ (13,750)</u>	<u>(7,193)</u>	<u>\$ (39,500)</u>	<u>(9,975)</u>	<u>\$ (25,000)</u>	5,265	(11,903)
FUND BALANCES, MAY 1		58,063		42,128		187,558	287,749
FUND BALANCES, APRIL 30		<u>\$ 50,870</u>		<u>\$ 32,153</u>		<u>\$ 192,823</u>	<u>\$ 275,846</u>

(See independent auditor's report.)

PROPRIETARY FUNDS

Water Fund - An enterprise fund established to account for all operations of the water utility services provided by the Village.

Parking Fund - An enterprise fund established to account for all operations of village parking lots and meters.

Sewer Fund - An enterprise fund established to account for all operations of the sewer utility services provided by the Village.

Equipment Replacement Fund - An internal service fund established to account for all vehicle and equipment replacement activities of the Village.

VILLAGE OF LA GRANGE, ILLINOIS

PROPRIETARY FUNDS
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 BUDGET AND ACTUAL - BUDGETARY BASIS

For the Year Ended April 30, 2014

	Enterprise Funds						Internal Service	
	Water		Parking		Sewer		Equipment Replacement	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
OPERATING REVENUES								
Water sales	\$ 4,295,000	\$ 4,375,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer fees	-	-	-	-	450,000	433,018	-	-
Water meter installation	35,000	45,966	-	-	-	-	-	-
Sewer connection fees	-	-	-	-	6,000	7,200	-	-
Delinquent penalties	45,000	48,512	-	-	-	-	-	-
Fire lines	12,000	12,143	-	-	-	-	-	-
Parking meter collections	-	-	90,000	83,108	-	-	-	-
Parking decal sales	-	-	510,000	487,233	-	-	-	-
Parking fines	-	-	167,500	188,358	-	-	-	-
Charges for services	-	-	-	-	-	-	431,236	431,236
Miscellaneous revenue	100	7,413	623,027	383,743	-	-	-	-
Total operating revenues	4,387,100	4,489,392	1,390,527	1,142,442	456,000	440,218	431,236	431,236
OPERATING EXPENSES								
Personnel services	1,368,865	1,366,921	717,703	703,150	302,694	311,592	-	-
Supplies and materials	34,300	38,010	19,400	15,031	8,500	8,658	-	-
Contractual services	2,477,755	2,422,489	72,907	54,653	26,469	37,693	-	-
Capital outlay	1,187,310	1,171,338	972,822	643,052	83,110	56,509	802,000	388,428
Other	144,130	141,393	-	1,390	-	-	-	-
Total operating expenses	5,212,360	5,140,151	1,782,832	1,417,276	420,773	414,452	802,000	388,428
OPERATING INCOME (LOSS)	(825,260)	(650,759)	(392,305)	(274,834)	35,227	25,766	(370,764)	42,808

	Enterprise Funds						Internal Service	
	Water		Parking		Sewer		Equipment Replacement	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
NON-OPERATING REVENUES (EXPENSES)								
Investment income	\$ 10,000	\$ 2,046	\$ 5,000	\$ 874	\$ 100	\$ 6	\$ 20,000	\$ 8,088
Interest expense	-	(44,859)	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	-	-	1,550
Total non-operating revenues (expenses)	10,000	(42,813)	5,000	874	100	6	20,000	9,638
INCOME (LOSS) BEFORE TRANSFERS	(815,260)	(693,572)	(387,305)	(273,960)	35,327	25,772	(350,764)	52,446
TRANSFERS	-	-	119,000	119,000	-	-	-	-
CHANGE IN NET POSITION - BUDGETARY BASIS	<u>\$ (815,260)</u>	<u>(693,572)</u>	<u>\$ (268,305)</u>	<u>(154,960)</u>	<u>\$ 35,327</u>	<u>25,772</u>	<u>\$ (350,764)</u>	<u>52,446</u>
ADJUSTMENTS TO GAAP BASIS								
Depreciation		(467,373)		(228,249)		(62,337)		(438,867)
Capital assets capitalized		1,101,327		632,578		-		388,428
Bonds payable		85,000		-		-		-
Total adjustments to GAAP basis		<u>718,954</u>		<u>404,329</u>		<u>(62,337)</u>		<u>(50,439)</u>
CHANGE IN NET POSITION		25,382		249,369		(36,565)		2,007
NET POSITION, MAY 1		<u>8,666,713</u>		<u>10,510,242</u>		<u>2,339,945</u>		<u>4,797,636</u>
NET POSITION, APRIL 30		<u>\$ 8,692,095</u>		<u>\$ 10,759,611</u>		<u>\$ 2,303,380</u>		<u>\$ 4,799,643</u>

(See independent auditor's report.)

FIDUCIARY FUNDS

Police Pension Fund - A pension trust fund established to account for pensions paid for police officers.

Firefighters' Pension Fund - A pension trust fund established to account for pensions paid for firefighters.

Special Assessment #269 Fund - An agency fund established to account for bonds issued and the collection of special assessments to service these bonds, which are used to pay for the benefited owner's portion of costs associated with the construction of street improvements.

Special Assessment #270 Fund - An agency fund established to account for bonds issued and the collection of special assessments to service these bonds, which are used to pay for the benefited owner's portion of costs associated with the construction of street improvements.

VILLAGE OF LA GRANGE, ILLINOIS
FIDUCIARY FUNDS
COMBINING STATEMENT OF NET POSITION

April 30, 2014

	Pension Trust		Total Pension Trust	Agency		Total Agency
	Police Pension	Firefighters' Pension		Special Assessment #269	Special Assessment #270	
ASSETS						
Cash and cash equivalents	\$ 338,621	\$ 238,819	\$ 577,440	\$ 1	\$ 1	\$ 2
Investments, at fair value						
U.S. Government and agency securities	1,962,050	884,016	2,846,066	-	-	-
Insurance contracts	7,378,133	3,859,364	11,237,497	-	-	-
Stocks	4,920,240	3,837,262	8,757,502	-	-	-
Corporate bonds	1,830,320	910,793	2,741,113	-	-	-
Municipal bonds	225,382	76,675	302,057	-	-	-
Receivables						
Assessments	-	-	-	41,063	-	41,063
Accrued interest	29,645	12,550	42,195	-	-	-
Due from General Fund	1,000	-	1,000	-	2,503	2,503
Total assets	16,685,391	9,819,479	26,504,870	41,064	2,504	43,568
LIABILITIES						
Due to General Fund	-	-	-	23,764	-	23,764
Due to bondholders	-	-	-	17,300	2,503	19,803
Due to property owners	-	-	-	-	1	1
Total liabilities	-	-	-	41,064	2,504	43,568
NET POSITION	\$ 16,685,391	\$ 9,819,479	\$ 26,504,870	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

PENSION TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN NET POSITION

For the Year Ended April 30, 2014

	Police Pension	Firefighters' Pension	Total
ADDITIONS			
Contributions			
Employer	\$ 813,703	\$ 792,782	\$ 1,606,485
Employee	211,426	153,448	364,874
Other	20	19	39
Total contributions	<u>1,025,149</u>	<u>946,249</u>	<u>1,971,398</u>
Investment income			
Net appreciation in fair value of investments	1,355,963	839,811	2,195,774
Interest	173,131	85,360	258,491
Total investment income	<u>1,529,094</u>	<u>925,171</u>	<u>2,454,265</u>
Less investment expense	<u>(73,750)</u>	<u>(49,632)</u>	<u>(123,382)</u>
Net investment income	<u>1,455,344</u>	<u>875,539</u>	<u>2,330,883</u>
Total additions	<u>2,480,493</u>	<u>1,821,788</u>	<u>4,302,281</u>
DEDUCTIONS			
Benefits and refunds	1,634,674	1,215,439	2,850,113
Administrative expenses	2,000	2,000	4,000
Miscellaneous	10,418	10,171	20,589
Total deductions	<u>1,647,092</u>	<u>1,227,610</u>	<u>2,874,702</u>
NET INCREASE	833,401	594,178	1,427,579
NET POSITION HELD IN TRUST FOR PENSION BENEFITS			
May 1	<u>15,851,990</u>	<u>9,225,301</u>	<u>25,077,291</u>
April 30	<u>\$ 16,685,391</u>	<u>\$ 9,819,479</u>	<u>\$ 26,504,870</u>

See accompanying notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended April 30, 2014

	Balances May 1	Additions	Deductions	Balances April 30
Special Assessment #269				
ASSETS				
Cash and investments	\$ 1	\$ -	\$ -	\$ 1
Assessments receivable	41,265	-	202	41,063
TOTAL ASSETS	\$ 41,266	\$ -	\$ 202	\$ 41,064
LIABILITIES				
Due to General Fund	\$ 23,764	\$ -	\$ -	\$ 23,764
Due to bondholders	17,502	-	202	17,300
TOTAL LIABILITIES	\$ 41,266	\$ -	\$ 202	\$ 41,064
Special Assessment #270				
ASSETS				
Cash and investments	\$ 1	\$ -	\$ -	\$ 1
Assessments receivable	2,083	-	2,083	-
Due from General fund	-	2,503	-	2,503
TOTAL ASSETS	\$ 2,084	\$ 2,503	\$ 2,083	\$ 2,504
LIABILITIES				
Due to bondholders	\$ 2,083	\$ 420	\$ -	\$ 2,503
Due to property owners	1	-	-	1
TOTAL LIABILITIES	\$ 2,084	\$ 420	\$ -	\$ 2,504
All Funds				
ASSETS				
Cash and investments	\$ 2	\$ -	\$ -	\$ 2
Assessments receivable	43,348	-	2,285	41,063
Due from General Fund	-	2,503	-	2,503
TOTAL ASSETS	\$ 43,350	\$ 2,503	\$ 2,285	\$ 43,568
LIABILITIES				
Due to General Fund	\$ 23,764	\$ -	\$ -	\$ 23,764
Due to bondholders	19,585	420	202	19,803
Due to property owners	1	-	-	1
TOTAL LIABILITIES	\$ 43,350	\$ 420	\$ 202	\$ 43,568

See accompanying notes to financial statements.

SUPPLEMENTAL DATA

VILLAGE OF LA GRANGE, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE

April 30, 2014

Insured	Description of Coverage	Limits of Coverage	Expiration Date of Policy
Village of La Grange	General Liability	\$10,000,000	12/31/14
	-Professional Liability		
	-Police Professional		
	-Employee Benefits		
	-Abuse/Molestation		
	Auto Liability	\$10,000,000	12/31/14
	-Uninsured/Underinsured Motorist	\$500,000	
	Public Officials Liability	\$10,000,000	12/31/14
	-Wrongful Acts		
	-Employment Practices		
	Workers' Compensation	Statutory	12/31/14
	-Employer's Liability	\$2,500,000	
	First Party Property - All Risk	\$250,000,000	12/31/14
	Crime		12/31/14
	-Employee Theft	\$5,000,000	
	-Forgery, Alteration and Counterfeit Currency	\$5,000,000	
-Credit Card Forgery	\$5,000,000		
-Computer Fraud	\$5,000,000		
-Non-Faithful Performance	\$2,500,000		
Public Officials Bonds	Statutory	12/31/14	

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
2005 ALTERNATE REVENUE REFUNDING BONDS**

April 30, 2014

Date of Issue	December 22, 2005
Date of Maturity	December 1, 2017
Authorized Issue	\$ 2,785,000
Denomination of Bonds	\$ 5,000
Interest Rates	3.20% to 3.90%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	First National Bank of La Grange

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2013	\$ 260,000	\$ 42,295	\$ 302,295	2014	\$ 21,148	2014	\$ 21,147
2014	270,000	32,545	302,545	2015	16,273	2015	16,272
2015	280,000	22,285	302,285	2016	11,143	2016	11,142
2016	295,000	11,505	306,505	2017	5,753	2017	5,752
	<u>\$ 1,105,000</u>	<u>\$ 108,630</u>	<u>\$ 1,213,630</u>		<u>\$ 54,317</u>		<u>\$ 54,313</u>

(See independent auditor's report.)

VILLAGE OF LA GRANGE, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
2012A ALTERNATE REVENUE BONDS

April 30, 2014

Date of Issue	September 25, 2012
Date of Maturity	December 1, 2032
Authorized Issue	\$ 2,080,000
Denomination of Bonds	\$ 5,000
Interest Rates	2.00% to 2.70%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2013	\$ 85,000	\$ 44,230	\$ 129,230	2014	\$ 22,115	2014	\$ 22,115
2014	90,000	42,530	132,530	2015	21,265	2015	21,265
2015	90,000	40,730	130,730	2016	20,365	2016	20,365
2016	90,000	38,930	128,930	2017	19,465	2017	19,465
2017	90,000	37,130	127,130	2018	18,565	2018	18,565
2018	95,000	35,330	130,330	2019	17,665	2019	17,665
2019	95,000	33,430	128,430	2020	16,715	2020	16,715
2020	95,000	31,530	126,530	2021	15,765	2021	15,765
2021	100,000	29,630	129,630	2022	14,815	2022	14,815
2022	100,000	27,630	127,630	2023	13,815	2023	13,815
2023	105,000	25,630	130,630	2024	12,815	2024	12,815
2024	110,000	23,530	133,530	2025	11,765	2025	11,765
2025	110,000	21,220	131,220	2026	10,610	2026	10,610
2026	115,000	18,745	133,745	2027	9,373	2027	9,372
2027	115,000	16,100	131,100	2028	8,050	2028	8,050
2028	120,000	13,340	133,340	2029	6,670	2029	6,670
2029	125,000	10,340	135,340	2030	5,170	2030	5,170
2030	130,000	7,090	137,090	2031	3,545	2031	3,545
2031	135,000	3,645	138,645	2032	1,823	2032	1,822
	<u>\$ 1,995,000</u>	<u>\$ 500,740</u>	<u>\$ 2,495,740</u>		<u>\$ 250,371</u>		<u>\$ 250,369</u>

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of La Grange, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have been changed over time.	74-81
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	82-87
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	88-92
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	93-94
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	95-97

Data Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

VILLAGE OF LA GRANGE, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	\$ 15,656,941	\$ 18,930,507	\$ 19,045,027	\$ 19,493,061	\$ 19,623,954	\$ 21,471,377	\$ 23,308,688	\$ 26,159,844	\$ 25,774,269	\$ 28,236,672
Restricted	2,690,783	2,135,944	2,570,315	2,141,650	2,799,614	2,031,415	2,436,668	1,971,413	2,215,428	874,911
Unrestricted	9,679,324	4,532,594	7,158,890	10,147,997	14,406,277	11,202,081	9,511,459	9,570,437	10,140,473	9,167,360
TOTAL GOVERNMENTAL ACTIVITIES	\$ 28,027,048	\$ 25,599,045	\$ 28,774,232	\$ 31,782,708	\$ 36,829,845	\$ 34,704,873	\$ 35,256,815	\$ 37,701,694	\$ 38,130,170	\$ 38,278,943
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	\$ 12,950,634	\$ 20,269,210	\$ 20,417,117	\$ 19,942,728	\$ 20,093,344	\$ 19,588,533	\$ 19,561,148	\$ 19,130,919	\$ 19,432,640	\$ 20,408,584
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	2,977,233	3,216,791	3,730,552	3,691,422	3,204,708	2,977,756	2,352,649	2,352,829	2,084,260	1,346,502
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 15,927,867	\$ 23,486,001	\$ 24,147,669	\$ 23,634,150	\$ 23,298,052	\$ 22,566,289	\$ 21,913,797	\$ 21,483,748	\$ 21,516,900	\$ 21,755,086
PRIMARY GOVERNMENT										
Net investment in capital assets	\$ 28,607,575	\$ 39,199,717	\$ 39,462,144	\$ 39,435,789	\$ 39,717,298	\$ 41,059,910	\$ 42,869,836	\$ 45,290,763	\$ 45,206,909	\$ 48,645,256
Restricted	2,690,783	2,135,944	2,570,315	2,141,650	2,799,614	2,031,415	2,436,668	1,971,413	2,215,428	874,911
Unrestricted	12,656,557	7,749,385	10,889,442	13,839,419	17,610,985	14,179,837	11,864,108	11,923,266	12,224,733	10,513,862
TOTAL PRIMARY GOVERNMENT	\$ 43,954,915	\$ 49,085,046	\$ 52,921,901	\$ 55,416,858	\$ 60,127,897	\$ 57,271,162	\$ 57,170,612	\$ 59,185,442	\$ 59,647,070	\$ 60,034,029

Data Source

Audited Financial Statements

VILLAGE OF LA GRANGE, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007
EXPENSES			
Governmental activities			
General government	\$ 1,590,186	\$ 1,845,464	\$ 1,937,230
Public safety	5,860,890	6,119,447	6,642,436
Highways and streets	2,413,158	2,464,050	2,017,568
Economic development	961,240	13,063	99,775
Interest	420,036	506,152	432,004
	<hr/>	<hr/>	<hr/>
Total governmental activities expenses	11,245,510	10,948,176	11,129,013
Business-type activities			
Water	2,825,014	2,863,831	2,892,482
Sewer	302,694	329,252	379,052
Parking	624,712	742,020	871,378
	<hr/>	<hr/>	<hr/>
Total business-type activities expenses	3,752,420	3,935,103	4,142,912
TOTAL PRIMARY GOVERNMENT EXPENSES	<hr/> \$ 14,997,930	<hr/> \$ 14,883,279	<hr/> \$ 15,271,925
PROGRAM REVENUES			
Governmental activities			
Charges for services			
General government	\$ 941,040	\$ 732,123	\$ 855,298
Public safety	520,864	535,871	534,768
Highways and streets	289,781	258,926	246,045
Operating grants and contributions	570,739	509,208	464,571
Capital grants and contributions	-	1,483,176	-
	<hr/>	<hr/>	<hr/>
Total governmental activities program revenues	2,322,424	3,519,304	2,100,682
Business-type activities			
Charges for services			
Water	2,779,585	2,943,231	2,687,286
Sewer	425,389	459,666	434,711
Parking	653,966	638,705	652,490
Operating grants and contributions	-	-	-
Capital grants and contributions	-	-	-
	<hr/>	<hr/>	<hr/>
Total business-type activities program revenues	3,858,940	4,041,602	3,774,487
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<hr/> \$ 6,181,364	<hr/> \$ 7,560,906	<hr/> \$ 5,875,169

2008	2009	2010	2011	2012	2013	2014
\$ 2,308,329	\$ 2,304,578	\$ 2,403,960	\$ 2,219,004	\$ 2,177,656	\$ 2,235,538	\$ 2,198,577
6,905,170	7,211,128	7,464,482	8,211,120	8,124,562	8,363,505	8,218,014
3,304,975	2,829,506	3,502,763	3,188,321	2,162,386	2,364,485	3,013,072
150,253	1,195,475	5,575,820	-	-	-	-
353,797	241,819	92,357	73,343	65,632	56,512	47,620
13,022,524	13,782,506	19,039,382	13,691,788	12,530,236	13,020,040	13,477,283
3,157,557	3,167,287	3,412,349	3,612,540	3,608,282	4,151,600	4,466,056
489,657	492,746	454,813	460,477	457,000	437,491	476,789
939,593	947,992	987,368	989,517	972,235	1,016,639	1,012,947
4,586,807	4,608,025	4,854,530	5,062,534	5,037,517	5,605,730	5,955,792
\$ 17,609,331	\$ 18,390,531	\$ 23,893,912	\$ 18,754,322	\$ 17,567,753	\$ 18,625,770	\$ 19,433,075
\$ 969,318	\$ 763,975	\$ 507,135	\$ 569,433	\$ 606,493	\$ 844,036	\$ 724,989
587,665	664,944	694,998	664,840	698,118	547,589	566,141
261,949	262,899	269,777	313,878	344,560	340,045	330,358
462,184	442,249	428,546	463,735	453,001	439,166	509,317
126,962	3,331,705	1,330,911	1,947,291	2,316,228	168,601	73,051
2,408,078	5,465,772	3,231,367	3,959,177	4,418,400	2,339,437	2,203,856
2,657,000	3,034,837	2,938,394	3,216,520	3,418,705	4,362,179	\$ 4,489,392
447,297	413,261	408,242	396,770	379,483	423,676	440,218
637,171	641,122	645,361	681,449	702,431	729,808	1,142,442
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,741,468	4,089,220	3,991,997	4,294,739	4,500,619	5,515,663	6,072,052
\$ 6,149,546	\$ 9,554,992	\$ 7,223,364	\$ 8,253,916	\$ 8,919,019	\$ 7,855,100	\$ 8,275,908

VILLAGE OF LA GRANGE, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007
NET (EXPENSES) REVENUE			
Governmental activities	\$ (8,923,086)	\$ (7,428,872)	\$ (9,028,331)
Business-type activities	106,520	106,499	(368,425)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUE	\$ (8,816,566)	\$ (7,322,373)	\$ (9,396,756)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION			
Governmental activities			
Taxes			
Property	\$ 6,253,695	\$ 7,310,714	\$ 7,598,116
Sales	1,304,241	1,424,058	1,651,702
Utility	525,999	616,230	555,717
Other	1,992,829	2,140,818	2,144,077
Shared Income	-	-	-
Investment income	264,467	541,186	751,162
Gain from the sale of property	-	-	-
Tif surplus distribution	-	-	-
Miscellaneous	504,121	308,435	368,376
Transfers	750,000	(7,340,572)	(865,632)
Total governmental activities	11,595,352	5,000,869	12,203,518
Business-type activities			
Investment earnings	56,776	102,850	164,461
Miscellaneous	222,952	8,213	-
Contributions	716,736	-	765,632
Transfers	(750,000)	7,340,572	100,000
Total business-type activities	246,464	7,451,635	1,030,093
TOTAL PRIMARY GOVERNMENT	\$ 11,841,816	\$ 12,452,504	\$ 13,233,611
CHANGE IN NET POSITION			
Governmental activities	\$ 2,672,266	\$ (2,428,003)	\$ 3,175,187
Business-type activities	352,984	7,558,134	661,668
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	\$ 3,025,250	\$ 5,130,131	\$ 3,836,855

Data Source

Audited Financial Statements

2008	2009	2010	2011	2012	2013	2014
\$ (10,614,446)	\$ (8,316,734)	\$ (15,808,015)	\$ (9,732,611)	\$ (8,111,836)	\$ (10,680,603)	\$ (11,273,427)
(845,339)	(518,805)	(862,533)	(767,795)	(536,898)	(90,067)	116,260
\$ (11,459,785)	\$ (8,835,539)	\$ (16,670,548)	\$ (10,500,406)	\$ (8,648,734)	\$ (10,770,670)	\$ (11,157,167)
\$ 7,704,022	\$ 8,028,635	\$ 8,423,435	\$ 5,873,311	\$ 5,958,771	\$ 6,134,683	\$ 6,347,857
1,733,078	1,707,932	1,585,276	1,687,782	1,809,302	1,927,842	2,017,625
589,944	587,064	476,791	525,432	477,806	492,357	535,888
2,347,610	2,305,612	2,049,516	2,012,352	776,288	829,205	847,149
-	-	-	-	1,267,303	1,401,374	1,515,288
691,733	467,220	143,462	68,239	32,302	31,973	30,948
-	-	-	-	-	-	-
-	-	747,885	-	-	-	-
656,535	367,408	356,678	217,437	334,943	407,645	246,444
(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(116,000)	(119,000)
13,622,922	13,363,871	13,683,043	10,284,553	10,556,715	11,109,079	11,422,199
168,117	82,556	30,770	15,303	6,849	7,219	2,926
3,675	151	-	-	-	-	-
60,028	-	-	-	-	-	-
100,000	100,000	100,000	100,000	100,000	116,000	119,000
331,820	182,707	130,770	115,303	106,849	123,219	121,926
\$ 13,954,742	\$ 13,546,578	\$ 13,813,813	\$ 10,399,856	\$ 10,663,564	\$ 11,232,298	\$ 11,544,125
\$ 3,008,476	\$ 5,047,137	\$ (2,124,972)	\$ 551,942	\$ 2,444,879	\$ 428,476	\$ 148,772
(513,519)	(336,098)	(731,763)	(652,492)	(430,049)	33,152	238,186
\$ 2,494,957	\$ 4,711,039	\$ (2,856,735)	\$ (100,550)	\$ 2,014,830	\$ 461,628	\$ 386,958

VILLAGE OF LA GRANGE, ILLINOIS
FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GENERAL FUND										
Reserved/restricted	\$ 4,064	\$ 2,342	\$ -	\$ -	\$ 109,441	\$ 221,110	\$ 262,520	\$ -	\$ -	\$ -
Assigned for economic development	-	-	-	-	-	747,885	747,885	747,885	747,885	747,885
Unreserved/unassigned	8,280,219	8,370,231	8,263,032	8,295,701	7,686,966	6,387,609	5,997,113	5,901,808	6,397,330	5,968,340
TOTAL GENERAL FUND	\$ 8,284,283	\$ 8,372,573	\$ 8,263,032	\$ 8,295,701	\$ 7,796,407	\$ 7,356,604	\$ 7,007,518	\$ 6,649,693	\$ 7,145,215	\$ 6,716,225
ALL OTHER GOVERNMENTAL FUNDS										
Reserved/restricted	\$ 5,957,189	\$ 4,270,833	\$ 5,369,600	\$ 5,405,719	\$ 7,177,304	\$ 1,817,676	\$ 2,174,148	\$ 1,981,913	\$ 2,215,428	\$ 874,911
Unreserved/assigned, reported in										
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-	10,507	10,509
Capital Project Funds	846,936	(148,058)	404,005	948,656	1,210,242	963,773	533,073	886,015	696,812	140,219
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 6,804,125	\$ 4,122,775	\$ 5,773,605	\$ 6,354,375	\$ 8,387,546	\$ 2,781,449	\$ 2,707,221	\$ 2,867,928	\$ 2,922,747	\$ 1,025,639

Data Source

Audited Financial Statements

VILLAGE OF LA GRANGE, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007
REVENUES			
Taxes	\$ 10,089,912	\$ 11,504,355	\$ 11,960,303
Licenses and permits	1,186,116	1,061,222	1,005,086
Intergovernmental	683,948	790,150	622,774
Charges for services	73,803	4,490	92,342
Investment income	261,037	533,690	744,105
Miscellaneous	708,304	567,231	503,879
Total revenues	13,003,120	14,461,138	14,928,489
EXPENDITURES			
General government	1,685,933	1,749,674	1,878,139
Public safety	5,623,998	6,087,869	6,429,965
Highways and streets	1,339,215	1,469,547	1,494,714
Economic development	961,240	7,353,634	865,407
Capital outlay	1,303,175	2,709,028	365,292
Debt service			
Principal	975,000	1,765,991	1,792,209
Interest	440,046	424,772	459,132
Other charges	-	25,619	-
Total expenditures	12,328,607	21,586,134	13,284,858
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	674,513	(7,124,996)	1,643,631
OTHER FINANCING SOURCES (USES)			
Transfers in	2,791,582	3,717,221	3,070,016
Transfers (out)	(2,041,582)	(3,717,221)	(3,170,016)
Bonds/notes issued	-	7,285,000	-
Payment to escrow agent	-	(2,751,342)	-
Sale of capital assets	-	-	-
Total other financing sources (uses)	750,000	4,533,658	(100,000)
NET CHANGE IN FUND BALANCES	\$ 1,424,513	\$ (2,591,338)	\$ 1,543,631
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	13.82%	14.63%	21.48%

Note: Income taxes were reclassified from taxes to intergovernmental.

Data Source

Audited Financial Statements

2008	2009	2010	2011	2012	2013	2014
\$ 12,379,089	\$ 12,572,204	\$ 12,535,018	\$ 10,098,872	\$ 9,022,167	\$ 9,384,053	\$ 9,748,519
1,056,762	932,583	949,402	1,050,567	1,062,973	1,241,513	1,160,668
868,921	3,918,841	818,416	1,509,578	2,480,352	2,074,969	2,165,316
3,867	257,985	245,379	237,152	278,233	159,631	150,603
686,667	465,282	167,452	68,242	31,807	31,826	30,840
809,961	528,012	1,210,271	368,247	579,530	647,524	489,109
15,805,267	18,674,907	15,925,938	13,332,658	13,455,062	13,539,516	13,745,055
2,221,861	2,209,157	2,321,048	2,113,519	2,078,237	2,135,751	2,105,235
6,835,548	7,057,583	7,575,382	7,859,624	8,003,062	8,100,937	8,130,415
1,745,562	2,017,805	1,812,198	1,677,999	1,688,774	1,719,244	1,925,600
319,410	1,195,475	5,575,820	-	-	-	-
1,587,401	573,839	2,453,339	1,708,255	1,478,342	641,938	3,489,358
1,994,437	3,682,363	2,010,000	220,000	235,000	240,000	250,000
387,609	304,808	124,051	76,575	68,765	60,305	51,545
-	-	-	-	-	-	-
15,091,828	17,041,030	21,871,838	13,655,972	13,552,180	12,898,175	15,952,153
713,439	1,633,877	(5,945,900)	(323,314)	(97,118)	641,341	(2,207,098)
4,088,400	4,666,171	4,367,701	1,053,956	1,854,387	1,000,305	3,505,174
(4,188,400)	(4,766,171)	(4,467,701)	(1,153,956)	(1,954,387)	(1,091,305)	(3,624,174)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(91,000)	(119,000)
\$ 613,439	\$ 1,533,877	\$ (6,045,900)	\$ (423,314)	\$ (197,118)	\$ 550,341	\$ (2,326,098)
20.50%	31.68%	11.32%	2.55%	2.56%	2.51%	2.48%

VILLAGE OF LA GRANGE, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Railroad Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
2004	\$ 369,950,841	\$ 30,444,985	\$ 42,100,262	\$ 360,926	\$ 442,857,014	1.2690	\$ 1,328,571,042
2005	488,848,094	35,494,867	47,006,177	350,788	571,699,926	1.3315	1,715,099,778
2006	488,870,503	35,293,781	45,438,649	365,256	569,968,189	1.3032	1,709,904,567
2007	519,735,586	36,339,481	45,642,872	423,061	602,141,000	1.1240	1,806,423,000
2008	612,239,451	39,233,415	49,040,791	468,882	700,982,539	1.0629	2,102,947,617
2009	659,634,278	79,941,557	45,670,865	534,963	785,781,663	1.0629	2,357,344,989
2010	662,256,327	75,586,633	43,014,350	532,201	781,389,511	1.0978	2,344,168,533
2011	538,810,551	64,623,012	38,708,391	661,609	642,803,563	1.3588	1,928,410,689
2012	504,019,265	60,361,764	35,589,759	672,843	600,643,631	1.4900	1,801,930,893
2013	475,130,449	57,584,946	34,383,299	680,396	567,779,090	1.6080	1,703,337,270

Note: Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of the County Clerk

VILLAGE OF LA GRANGE, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013**
VILLAGE DIRECT RATES*										
General	0.8694	0.6943	0.7492	0.7310	0.6010	0.5345	0.5345	0.6938	0.7649	0.7692
Police Pension	0.1012	0.0942	0.0834	0.0811	0.0810	0.0970	0.0970	0.1229	0.1377	0.1762
Fire Pension	0.0964	0.0835	0.0860	0.0901	0.0850	0.0974	0.0974	0.1191	0.1334	0.1746
Library	0.4930	0.3970	0.4129	0.4010	0.3570	0.3340	0.3340	0.4230	0.4540	0.4880
Total Direct Rate	1.5600	1.2690	1.3315	1.3032	1.1240	1.0629	1.0629	1.3588	1.4900	1.6080
OVERLAPPING RATES*										
La Grange Park District	0.3520	0.3590	0.4210	0.4070	0.3540	0.3330	0.3450	0.4160	0.4480	0.4800
County of Cook/Health Facilities	0.1410	0.1220	0.1030	0.4460	0.4150	0.3940	0.3940	0.4620	0.5310	0.5310
Forest Preserve District of Cook County	0.0590	0.0600	0.0570	0.0530	0.0510	0.0490	0.0510	0.0580	0.0630	0.0690
Consolidated Elections	-	-	-	0.0120	-	0.0210	-	0.0250	-	0.0310
Township of Lyons	0.0350	0.0360	0.0330	0.0330	0.0460	0.0470	0.0480	0.0590	0.0630	0.0680
General Assistance Lyons	0.0020	0.0020	0.0030	0.0030	0.0020	0.0020	0.0020	0.0030	0.0030	0.0030
Road and Bridge Lyons	0.0370	0.0370	0.0340	0.0340	0.0320	0.0330	0.0330	0.0410	0.0440	0.0480
Lyons Mental Health	0.0880	0.0900	0.0810	0.0810	0.0740	0.0760	0.0780	0.0950	0.1030	0.1120
Suburban T B Sanitarium	0.0040	0.0010	0.0050	-	-	-	-	-	-	-
Metro Water Reclamation Dist. of Greater Chicago	0.3610	0.3470	0.2840	0.2630	0.2520	0.2610	0.2740	0.3200	0.3700	0.4170
Des Plaines Valley Mosquito Abatement District	0.0120	0.0120	0.0120	0.0120	0.0120	0.0110	0.0110	0.0140	0.0150	0.0160
La Grange Highlands Sanitary District	0.2210	0.2190	0.1950	0.1950	0.1770	0.1770	0.1860	0.2420	0.2700	0.2940
South Lyons Sanitary District	0.1010	0.0980	0.0910	0.0900	0.0810	0.0880	0.0950	0.1140	0.1240	0.1360
School District #102	3.2980	3.3750	2.9390	2.8830	2.7040	2.5590	2.6290	3.2490	3.6220	3.8770
School District #105	2.0540	2.3420	2.3780	2.3220	2.1350	2.3830	2.4920	2.9870	3.2830	3.5810
School District #106	3.0930	3.0640	2.6150	2.5590	2.3420	2.2490	2.3190	2.9990	3.2610	3.5370
Lyons Township High School #204	1.9140	1.8930	1.6570	1.6170	1.4820	1.4910	1.5450	1.9220	2.1290	2.3120
DuPage Community College District #502	0.2270	0.2250	0.2060	0.2080	0.1930	0.2040	0.2110	0.2480	0.2760	0.3230
La Grange Special Service Area #7	-	0.2190	0.2040	0.1550	0.1480	0.1320	0.1440	0.1700	0.1990	0.2090

* Property tax rates are per \$100 of assessed valuation

**2013 tax rates are estimated

Data Source

Cook County Clerk's Office

VILLAGE OF LA GRANGE, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2014			2005		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
La Grange Rd Investor	\$ 4,790,244	1	0.75%	\$ 7,609,207	1	1.72%
Columbia/LG Memorial Hospital	3,763,526	2	0.59%	6,681,718	2	1.51%
Sambell La Grange	2,263,570	3	0.35%	3,016,264	6	0.68%
Burcor Properties	3,704,648	4	0.58%	4,823,507	4	1.09%
CNC	3,466,065	5	0.54%	3,911,312	5	0.88%
Grayhill Manufacturing Co.	3,595,877	6	0.56%	6,253,329	3	1.41%
SBC/Ameritech	2,146,121	7	0.33%	2,407,794	8	0.54%
Bank One	1,856,107	8	0.29%	-	-	0.00%
Grozich, LLC	1,660,205	9	0.26%	2,236,351	9	0.50%
DPA Management	871,967	10	0.14%	1,758,786	10	0.40%
D.R. Brooks, B&B Investments	-	-	0.00%	2,666,800	7	0.60%
TOTAL	\$ 28,118,330		4.39%	\$ 41,365,068		9.33%

Data Source

Office of the County Clerk

VILLAGE OF LA GRANGE, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 4,719,149	\$ 2,137,996	45.30%	\$ 2,549,648	\$ 4,687,644	99.33%
2005	4,915,684	2,206,774	44.89%	2,673,959	4,880,733	99.29%
2006	5,180,586	2,320,565	44.79%	2,774,958	5,095,523	98.36%
2007	5,427,546	2,446,303	45.07%	2,887,144	5,333,447	98.27%
2008	5,362,830	2,544,434	47.45%	2,744,670	5,289,104	98.63%
2009	5,784,985	2,949,638	50.99%	2,708,992	5,658,630	97.82%
2010	5,942,227	2,840,177	47.80%	2,963,117	5,803,294	97.66%
2011	6,016,641	3,036,978	50.48%	2,885,675	5,922,653	98.44%
2012	6,222,668	3,135,806	50.39%	2,990,339	6,126,145	98.45%
2013	6,359,126	3,242,876	51.00%	-	3,242,876	51.00%

Data Source

Village records

VILLAGE OF LA GRANGE, ILLINOIS

SALES TAX BY CATEGORY

Last Ten Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General merchandise	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food	176,371	204,827	217,012	235,537	257,825	262,831	262,087	276,748	300,635	305,961
Drinking and eating places	246,232	244,501	256,971	258,766	268,963	260,860	313,646	333,052	377,267	393,813
Apparel	19,468	23,992	27,986	24,120	22,801	17,875	14,319	16,392	15,874	10,165
Furniture and H.H. and Radio	108,059	112,483	109,393	92,077	79,960	56,782	74,627	78,104	73,059	123,445
Lumber, building hardware	19,732	20,934	18,076	12,867	12,510	42,981	32,267	34,566	36,066	43,387
Automobile and filling stations	65,303	64,523	69,975	75,846	88,979	80,924	118,401	121,218	121,233	120,054
Drugs and miscellaneous retail	238,780	257,632	277,016	279,326	275,379	225,938	224,771	227,733	218,440	210,677
Agriculture and all others	160,916	183,959	179,305	223,038	218,312	222,628	187,929	196,243	210,123	231,160
Manufacturers	28,355	(42,689)	7,154	12,117	8,782	12,390	13,422	14,302	14,704	17,257
TOTAL	\$ 1,063,216	\$ 1,070,162	\$ 1,162,888	\$ 1,213,694	\$ 1,233,511	\$ 1,183,209	\$ 1,241,469	\$ 1,298,358	\$ 1,367,401	\$ 1,455,919
Village direct sales tax rate	1.00%	1.00%	1.00%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Data Source

Illinois Department of Revenue

VILLAGE OF LA GRANGE, ILLINOIS
DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Fiscal Years

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
DIRECT										
Village of La Grange	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	-	-
OVERLAPPING										
State of Illinois	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Cook County	0.75%	0.75%	1.00%	1.25%	1.75%	1.75%	1.00%	0.75%	0.75%	0.75%
Regional Transportation authority	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.00%	1.00%	1.00%	1.00%
Village of La Grange	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Total overlapping	8.00%	8.00%	8.25%	8.50%	9.00%	9.00%	8.00%	7.75%	7.75%	7.75%
TOTAL SALES TAX RATE	8.25%	8.25%	8.50%	8.75%	9.25%	9.25%	8.25%	8.00%	7.75%	7.75%

Data Source

Illinois Department of Revenue

VILLAGE OF LA GRANGE, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Increment Revenue Bonds	Installment Notes Payable	General Obligation Bonds				
2005	\$ 3,930,000	\$ -	\$ 4,800,000	\$ -		\$ 8,730,000	0.40%	\$ 34,887
2006	3,610,000	-	7,919,009	-		11,529,009	0.30%	34,887
2007	3,225,000	-	6,511,800	-		9,736,800	0.36%	34,887
2008	2,765,000	-	4,977,363	-		7,742,363	0.45%	34,887
2009	2,260,000	-	1,800,000	-		4,060,000	0.86%	34,887
2010	2,050,000	-	-	-		2,050,000	1.70%	34,887
2011	1,830,000	-	-	-		1,830,000	1.91%	34,887
2012	1,595,000	-	-	-		1,595,000	2.19%	34,887
2013	1,355,000	-	-	2,080,000		3,435,000	1.02%	34,887
2014	1,105,000	-	-	1,995,000		3,100,000	1.13%	34,887

* See the schedule of Demographic and Economic Information on page 93 for personal income and population data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

Personal income is the per capita income times the population.

VILLAGE OF LA GRANGE, ILLINOIS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available In Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2005	\$ 3,930,000	\$ 127,528	\$ 3,802,472	0.30%	\$ 244.53
2006	3,610,000	144,564	3,465,436	0.26%	222.86
2007	3,225,000	160,783	3,064,217	0.18%	196.32
2008	2,765,000	169,393	2,595,607	0.14%	166.30
2009	2,260,000	169,527	2,090,473	0.10%	133.94
2010	2,050,000	170,189	1,879,811	0.08%	120.44
2011	1,830,000	170,422	1,659,578	0.07%	106.33
2012	1,595,000	10,500	1,584,500	0.07%	101.52
2013	3,435,000	10,507	3,424,493	0.18%	219.41
2014	3,100,000	10,509	3,089,491	0.17%	197.94

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 82 for property value data.

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF LA GRANGE, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

April 30, 2014

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village of La Grange (1)	Village of La Grange Share of Debt
Village of La Grange	\$ 1,105,000	100.00%	\$ 1,105,000
Cook County	3,616,435,000	0.45%	16,273,958
Cook County Forest Preserve	187,950,000	0.45%	845,775
Metropolitan Water Reclamation District	2,168,368,889	0.46%	9,974,497
Township of Lyons	8,070,000	16.37%	1,321,059
Lyons Township High School #204	11,535,000	21.02%	2,424,657
DuPage Community College District #502	322,425,000	1.45%	4,675,163
La Grange Public Library	6,105,000	100.00%	6,105,000
Park District of La Grange	9,155,000	98.26%	8,995,703
School District #102	32,016,810	66.70%	21,355,212
School District #105	27,405,000	7.69%	2,107,445
School District #106	3,400,000	7.45%	253,300
	<u>6,392,865,699</u>		<u>74,331,769</u>
TOTAL	<u>\$ 6,393,970,699</u>		<u>\$ 75,436,769</u>

(1) Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

VILLAGE OF LA GRANGE, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt limit	\$ 38,196,417	\$ 49,309,119	\$ 49,869,744	\$ 49,936,006	\$ 60,459,744	\$ 64,987,869	\$ 68,420,543	\$ 68,041,720	\$ 56,088,682	\$ 52,452,388
Total net debt applicable to limit	10,370,000	9,805,000	9,220,000	8,600,000	7,945,000	7,580,000	7,200,000	6,805,000	6,585,000	6,105,000
LEGAL DEBT MARGIN	\$ 27,826,417	\$ 39,504,119	\$ 40,649,744	\$ 41,336,006	\$ 52,514,744	\$ 57,407,869	\$ 61,220,543	\$ 61,236,720	\$ 49,503,682	\$ 46,347,388
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	27.15%	19.88%	18.49%	17.22%	13.14%	11.66%	10.52%	10.00%	11.74%	11.64%

Equalized assessed valuation of taxable real property	<u>\$ 600,643,631</u>
Estimated true value of taxable real property	<u>1,801,930,893</u>
Direct general obligation bonded debt payable from property taxes - Library	<u>6,105,000</u>
Legal debt limit 8.625% of EAV	52,452,388
Encumbered legal debt limit	<u>6,105,000</u>
UNENCUMBERED LEGAL DEBT LIMIT	<u>\$ 46,347,388</u>

VILLAGE OF LA GRANGE, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	Alternate Revenue Bonds						Special Assessment Bonds 269/270			
	Water Charges and Other	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage	Special Assessment Collections	Debt Service		Coverage
				Principal	Interest			Principal	Interest	
2005	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ 116,590	\$ 81,000	\$ 11,336	\$ 1.26
2006	-	-	-	-	-	N/A	76,113	61,000	10,478	1.06
2007	-	-	-	-	-	N/A	45,561	59,000	7,109	0.69
2008	-	-	-	-	-	N/A	47,442	38,000	5,196	1.10
2009	-	-	-	-	-	N/A	35,097	25,000	3,441	1.23
2010	-	-	-	-	-	N/A	23,782	68,000	2,516	0.34
2011	-	-	-	-	-	N/A	825	-	-	-
2012	-	-	-	-	-	N/A	-	-	-	-
2013	4,364,631	3,640,948	723,683	-	27,195	26.61	-	-	-	-
2014	4,491,438	3,953,824	537,614	85,000	45,930	11.71	-	-	-	-

Note: Details of the Village's outstanding debt can be found in the notes to financial statements. Water Charges and Other includes investment earnings but not tap-on fees. Operating expenses do not include interest or depreciation.

VILLAGE OF LA GRANGE, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income	Per Capita Personal Income (1)	Unemployment Rate (2)
2014	15,550	\$ 542,492,850	\$ 34,887	7.50%
2013	15,550	542,492,850	34,887	7.30%
2012	15,550	542,492,850	34,887	7.10%
2011	15,550	542,492,850	34,887	7.40%
2010	15,608	544,516,296	34,887	7.30%
2009	15,608	544,516,296	34,887	4.40%
2008	15,608	544,516,296	34,887	3.40%
2007	15,608	544,516,296	34,887	3.10%
2006	15,608	544,516,296	34,887	4.20%
2005	15,608	544,516,296	34,887	4.30%

(1) U.S. Bureau of Census. Data based on 2010 and 2000 Census.

(2) Illinois Department of Employment Security.

VILLAGE OF LA GRANGE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2014			2005		
	Number of Employees	Rank	Percentage of Total Village Population	Number of Employees	Rank	Percentage of Total Village Population
Adventist/La Grange Hospital	1,000	1	6.41%	1,000	1	6.41%
Lyons Township High School	650	2	4.16%	650	2	4.16%
Grayhill	400	3	2.56%	400	3	2.56%
School District 105	180	4	1.15%	180	4	1.15%
Meadowbrook Manor	125	5	0.80%	125	5	0.80%
Lexington Health Care Center	102	6	0.65%	102	7	0.65%
Village of La Grange	105	7	0.67%	116	6	0.74%
JP Morgan Chase	75	8	0.48%	75	8	0.48%
Musser	60	9	0.38%	60	9	0.38%
Billet Specialties, Inc	55	10	0.35%	-	-	0.00%
First National Bank of La Grange			0.00%	55	10	0.35%

Data Source

Village records

VILLAGE OF LA GRANGE, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GENERAL GOVERNMENT										
Administration	4	4	4	4	4	4	4	4	4	4
Finance	5	5	5	5	5	5	5	5	5	5
Community development	5	5	5	5	6	6	6	6	6	6
PUBLIC SAFETY										
Police										
Officers	34	34	34	34	35	35	35	35	35	35
Civilians-parking	3	3	3	3	3	3	3	3	3	3
Fire										
Firefighters and officers	20	20	20	21	21	21	21	21	21	21
Civilians										
PUBLIC WORKS										
Public works	14	14	14	14	14	14	14	14	14	14
Water	9	9	9	9	9	9	9	9	9	9
Sewer	2	2	2	2	2	2	2	2	2	2
Total	96	96	96	97	99	99	99	99	99	99

Data Source

Village budget office

VILLAGE OF LA GRANGE, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
PUBLIC SAFETY										
Police										
Index/non-index crimes cleared	160	139	131	110	111	152	149	131	134	134
Parking violations	11,824	10,968	9,200	9,168	9,319	7,381	7,654	8,361	6,386	7,330
Traffic violations	3,092	2,310	2,488	2,107	1,643	2,049	2,580	1,619	1,427	1,274
Fire										
Emergency responses	1,965	2,074	2,009	2,027	1,941	1,832	2,022	1,901	1,878	1,930
Fire prevention activity	1,399	703	703	306	500	542	860	822	818	1,089
PUBLIC WORKS										
Street sweeping (miles)	4,750	4,557	4,839	4,203	4,209	3,988	3,570	4,607	4,916	3,622
Snow/ice control (hours)	840	1,110	331	1,147	1,517	1,213	1,191	609	993	2,116
WATER										
Water main breaks	30	42	47	73	35	41	33	30	65	59
Average daily consumption (gal.)	1,379,043	1,491,719	1,318,699	1,296,690	1,279,532	1,196,218	1,195,318	1,168,813	1,235,199	1,197,755
Service leaks	14	13	44	19	12	2	9	14	11	36
SEWER										
Catch basins repaired/replaced	22	75	33	28	9	119	384	345	374	308

Data Source

Village budgets and various Village departments

VILLAGE OF LA GRANGE, ILLINOIS

CAPITAL ASSETS STATISTICS

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	6	6	6	7	7	7	7	7	7	7
Fire										
Fire stations	1	1	1	1	1	1	1	1	1	1
Fire engines	2	2	2	2	2	2	2	2	2	2
Ambulances	2	2	2	2	2	2	2	2	2	2
Aerial ladder truck	1	1	1	1	1	1	1	-	-	-
PUBLIC WORKS										
Collector streets (miles)	8	8	8	8	8	8	8	8	8	8
Residential streets (miles)	45	45	45	45	45	45	45	45	45	45
Streetlights	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796
Traffic signals	17	17	17	17	17	17	17	17	17	17
WATER										
Water mains (miles)	70	70	70	70	70	70	70	70	70	70
Fire hydrants	560	560	560	560	560	560	560	560	560	560
WASTEWATER										
Sanitary sewers (miles)	39	39	39	39	39	39	39	39	39	39
Storm sewers (miles)	8	8	8	8	8	8	8	8	8	8

Data Source

Various Village departments