VILLAGE OF DOWNERS GROVE, ILLINOIS
AUDIT OF GENERAL ACCOUNTS
APRIL 30, 1921

Chicago, Ill., May 25, 1921.

Mr. I. G. Heartt, Commissioner,
Department Accounts & Finances,
Village of Downers Grove, Illinois.

Dear Sir:

We have audited the General Accounts of the Village of Downers Grove for the fiscal year ending April 30, 1921 as shown on the account books of the Village Collector and by the records of the Village Treasurer—and submit herewith statements which have been made up by us directly from said books and records, and are in accordance therewith and to the best of our knowledge and belief are correctly stated.

We are in possession of letters of confirmation from First National Bank and from Farmers & Merchants Bank of Downers Grove certifying to cash balances held by them on April 30, 1921, amounting to $29,104.79, as shown on Schedule C. We also inspected the securities and cash held by the Village Treasurer and found them in due order.

The accounts and records were found in good order and the office routine has been well cared for.

Yours very truly,
R. S. BUCHANAN & CO.
By R. S. Buchanan,
Certified Public Accountant.

SCHEDULE A
Cash Receipts per Collector's Record
May 1, 1920 to April 30, 1921 Inclusive

LIGHT DEPARTMENT		
Commercial Lighting	$ 33,471.49	
Meter Inspection and Repairs	162.30	
Light Meters	1,137.16	
Lamp Sales	411.55	
Sale of Poles	28.00	
Rents	30.00	
Labor	53.02	$ 35,293.52
WATER DEPARTMENT		
Water Rates	$ 8,723.22	
Meters	571.00	
Meter Repairs	449.25	
Tapping Fees	1,335.00	$ 11,078.47
ACCOUNTS & FINANCES		
Sidewalk Judgment		$ 1,090.10
Special Assessments		433.48
GENERAL		
Automobile Fines	$ 295.00	
Police Fines	16.00	
Building Permits	97.00	
Sewer Permits	58.00	
Sewer Building	40.00	
Supplies sold	147.25	
Plat Fees	4.00	
2% Insurance Tax	299.92	
Garbage Disposal	38.25	995.42
LICENSES		
Cigarette License	$ 250.00	
Dog License	135.00	
Electrician License	75.00	
Lumber Yard License	50.00	
Peddlers License	225.75	
Plumbers License	40.00	
Pool Room License	40.00	
Theatre License	52.00	
Liquor License	1.00	
Ice Wagon License	5.00	873.75
Forward to Schedule B		$ 49,764.74

SCHEDULE B
Cash Receipts by Treasurer's Records
May 1, 1920 to April 30, 1921 Inclusive

Collector's Receipts as per statement		$ 49,764.74
General Fund Collections Received by Treasurer Direct		
General Taxes	$ 13,535.03	
Road and Bridge Taxes	1,489.21	$ 15,024.24
Special Collections		
Interest	$ 2,275.64	
Library	3,086.83	
Sinking Fund	3,014.87	
Special Assessment	1,637.33	10,014.67
Total Receipts Forward to Schedule C		$ 74,803.65

SCHEDULE C
Receipts and Disbursements by Treasurer's Record
From May 1, 1920 to April 30, 1921 Inclusive

	General	Special	
Balance Cash on hand, May 1, 1920			Total
May 1920	$ 8,968.63	$ 2,496.58	$ 26,980.99
June 1920	2,861.88	45.38	
July 1920	4,297.43	1,836.93	
August 1920	4,926.06	72.76	
September 1920	2,552.38	43.11	
October 1920	3,017.84	38.83	
November 1920	5,201.54	394.42	
December 1920	3,882.44	177.61	
January 1921	4,290.22	409.73	
February 1921	6,211.38	86.16	
March 1921	14,401.00	4,801.50	
April 1921	3,644.70	45.14	
Totals	$ 64,255.50	$ 10,448.15	$ 74,803.65
			$101,304.55
Disbursements			
May 1920	$ 3,108.94	$ 164.26	
June 1920	5,015.17	167.58	
July 1920	3,467.53	194.36	
August 1920	4,921.00	2,432.39	
September 1920	4,337.11	275.71	
October 1920	5,488.41	365.06	
November 1920	4,581.10	3,095.35	
December 1920	6,572.57	177.96	
January 1921	4,961.61	608.92	
February 1921	5,273.25	575.69	
March 1921	5,937.06	853.49	
April 1921	3,801.71	203.33	
Totals	$ 57,465.46	$ 9,114.10	$ 66,579.56
Balance			$ 34,724.99
In First National Bank		$ 18,004.51	
Farmers & Merchants Bank		11,190.28	
First National Bank Certificate		2,550.00	
Farmers & Merchants Bank Certificate		2,550.00	
Special Assessment Vouchers		480.00	
Bond		40.00	
Cash		.20	$34 724.99

SCHEDULE C-2
Disbursements by Treasurer's Records
May 1, 1920 to April 30, 1921 Inclusive

GENERAL		
Accounts and Finances	$ 5,760.95	
Public Property	23,784.22	
Public Affairs	1,044.79	
Health and Safety	1,308.86	
Streets and Improvements	5,566.64	$ 57,465.46
SPECIAL		
Library	$ 2,558.01	
Interest	1,099.50	
Special Assessments	4,156.59	
Sinking Fund	1,300.00	$ 9,114.10
Total Disbursements		$ 66,579.56

SCHEDULE D
Statement of Warrants Issued and Paid
May 1, 1920 to April 30, 1921 Inclusive

	Issued	Paid by Treasurer	No.	Outstanding April 30, '21
May 1920	$ 3,509.07	$ 3,109.04	903	$ 2.00
June 1920	5,069.10	5,015.17	924	100.00
July 1920	3,431.86	3,467.53	947	4.16
August 1920	4,793.53	4,921.00	949	4.16
September 1920	4,400.60	4,337.11	950	4.16
October 1920	5,468.59	5,488.41	894	4.17
November 1920	4,599.43	4,581.10	897	4.17
December 1920	6,338.00	6,572.57	2544	4.17
January 1921	5,175.19	4,961.61	2625	4.16
February 1921	5,355.41	5,273.25		$ 131.15
March 1921	5,932.90	5,937.06		
April 1921	3,767.03	3,801.71		
Total issued as per disbursement records	$ 57,840.71	$ 57,465.56		
Less error		.10		
Total as per statement of Treas. Gen. Disbursements		$ 57,465.46		

RECONCILIATION

Warrants Issued	$ 57,840.71	
Less No. 520 charged in Treasurers Books under date of April 30, 1920	308.75	
Warrants Paid		$ 57,465.46
Deduct warrants paid which were issued last year:		
No. 1949	4.17	
No. 1968	4.16	
No. 2018	4.16	
No. 2021	4.16	
No. 2026	22.00	
No. 1774	6.00	
No. 559	20.00	
	$ 57,400.81	
Add Warrants Outstanding	131.15	
Totals	$ 57,531.96	$ 57,531.96

Report of the VILLAGE TREASURER
May 1, 1920 to April 30, 1921

DEPARTMENT OF PUBLIC AFFAIRS

Cash on hand	$ 980.17	
Received of County Collector for Taxes	1002.47	
Total	$1982.64	
Disbursements		
C. M. Hitch, Petty cash	$ .10	
L. P. Conover, services	100.00	
Legal Pub. Co., Adv.	36.14	
E. L. Dickerson, election	6.00	
C. F. Davis, election	18.00	
H. F. Legenhausen, election	6.00	
S. A. Dexter, election	6.00	
C. B. Blodgett, election	6.00	
H. L. Blodgett, election	18.00	
R. D. Blakey, election	6.00	
W. H. Blodgett, election	12.00	
J. R. Foster, election	12.00	
W. D. Herrick, election	12.00	
L. A. Cox, election	6.00	
F. J. Dewey, election	6.00	
E. G. Venard, election	12.00	
J. W. Tucker, election	22.00	
H. C. Dicke, election	6.00	
E. Bradley, election	6.00	
L. J. Foster, election	6.00	
H. H. Clarke	6.00	
J. Collan, election	12.00	
S. Budzik, salary	226.50	
D. G. Pub. Co., Printing	345.40	
J. Banks, salary	56.00	
J. D. Gillespie & Co., supplies	5.85	
Rand McNalley, supplies	11.50	
L. F. Edwards, supplies	53.30	
P. Nelson, labor	16.00	
Ill. Municipal League	10.00	
Total	$1044.79	
Cash balance	$ 937.85	

DEPARTMENT OF ACCOUNTS & FINANCES

Cash on hand	$ 2374.69	
Receipts		
Chas. M. Hitch, Collector:		
Licenses	736.75	
Dog Tax	265.00	
Police Fines	82.00	
Plat Fees	4.00	
Auto Fines	3.00	
Judgment—Sidewalk	1090.10	
County Collector, General Tax	6246.39	
Total	$10801.93	
Disbursements		
M. Venard, salary	$ 1127.50	
J. McMahon, salary	725.00	
L. Callahan, salary	57.50	
A. B. Snow, salary	157.50	
H. W. Bryce, salary	83.34	
C. Haller, salary	87.50	
W. C. Barber, salary	218.74	
D. W. Kearney, salary	345.00	
W. Bender, salary	83.30	
I. G. Heartt, salary	91.66	
C. M. Hitch, salary	1425.00	
C. F. Davis, salary	315.00	
Julia Hitch, salary	27.00	
C. M. Hitch, petty cash	82.59	
Addressograph Co., supplies	26.47	
Rockwood Co., supplies	85.00	
R. S. Buchanan & Co., services	200.00	
C. H. Hanson Co., supplies	12.44	
D. G. Pub. Co., supplies	59.45	
C. F. Davis, services	19.50	
Stevens, Maloney Co., sup.	6.79	
M. W. Mills Co., supplies	15.00	
Bell Phone Co., supplies	.20	
Fisher & Bell, services	509.02	
Legal Adviser	.45	
Total	$ 5760.95	
Cash balance	$ 5040.98	

DEPARTMENT OF HEALTH & SAFETY

Cash on hand	$1139.18	
Receipts		
Chas. M. Hitch:		
Garbage disposal	38.25	
Fire Insurance Tax	299.92	
County Collector, taxes	817.34	
Total	$2294.69	
Disbursements		
W. C. Dicke, fire	25.00	
F. Heinke, fire	61.00	
G. Cline, fire	27.00	
F. Safranski, fire	29.00	
F. Peszczinski, fire	13.00	
J. Reha, fire	8.00	
V. Wander, fire	19.00	
E. Dicke, fire	41.00	
C. L. Siebert, fire	4.00	
G. Dicke, fire	34.00	
Bell Phone Co.,	4.35	
S. Budzik, salary	88.00	
J. M. Zindt, supplies	48.22	
Puffer Pharmacy, supplies	108.40	
S. Hoffert, supplies	42.95	
J. Banks, labor	16.00	
J. D. Gillespie & Co., supplies	1.40	
H. W. Darnley, labor	10.00	
C. H. Shannon & Co., sup.	3.75	
H. Dicke, fire	27.00	
H. Wolf, fire	33.00	
H. Erickson, fire	21.00	
P. Shroka, fire	46.00	
H. C. Dicke, supplies	110.89	
D. G. Pub. Co., supplies	4.50	
J. Chilvers, labor	30.00	
W. E. Eichhorst, labor	5.75	
A. Peterson, labor	5.00	
C. M. Hitch, Collector, petty cash	1.10	
W. Edgerton, services	31.35	
D. G. Garage, services	27.26	
G. Hyde, services	3.00	
N. Y. Belting Co., services	33.18	
Buschman Bros., teaming	57.00	
Central City Chemical Co., supplies	71.75	
Lehmann & Michel, supplies	5.85	
C. Haller, Insurance	70.72	
M. Venard, salary	57.50	
D. W. Kearney, salary	57.50	
Peter Pirsch Co., supplies	6.60	
W. W. Gourley, services	3.00	
B. Cassel, supplies	5.00	
Lord Lumber Co., supplies	1.44	
Kidwell Garage, supplies	9.40	
Total	$1308.86	
Cash balance	$ 985.83	

DEPARTMENT OF STREETS & PUBLIC IMPROVEMENTS

Cash on hand	$3172.17	
Receipts		
County Collector, taxes	1226.51	
Road & Bridge Tax	3585.02	
C. M. Hitch:		
Sewer Permits	58.00	
Auto fines	235.00	
Sale of labor	23.00	
Total	$8299.70	
Disbursements		
Lord Lumber Co., supplies	434.55	
C. M. Hitch, petty cash	6.96	
J. H. Frankenfield, supplies	9.90	
Champlin Ptg. Co., supplies	65.05	
Appellate Court, supplies	10.00	
H. O. Sutter, labor	40.10	
Potter Mfg. Co., supplies	125.78	
Mertz & Mochel, supplies	10.82	
C. E. Baker, teaming	482.18	
J. Banks, salary	562.00	
F. Heinke, supplies	10.30	
Dicke Tool Co., supplies	9.20	
S. Budzik, salary	806.00	
J. V. Dieter, teaming	914.00	
S. Hoffert, supplies	8.20	
J. Reha, supplies	133.30	
C. Shroka, labor	39.00	
W. J. Hogan, labor	60.00	
J. Kropp, labor	114.00	
Am. Foundry Co., supplies	188.10	
J. S. Lozier, services	100.00	
Art. C. Rehm, services	5.00	
Gillespie & Co., supplies	1.10	
L. E. Jones, services	.50	
A. Jacoby, services	.50	
J. B. Sherman, services,	.50	
F. N. Davis, services	.50	
W. B. Kuegeman, services	.50	
H. C. Chambers, services	1.50	
L. Barr, services	10.50	
H. H. Woelfersheim, services	15.00	
R. C. Elliott, supplies	.90	
Buschman Bros, teaming	931.00	
J. W. Nash, supplies	.75	
P. Nelson, labor	224.00	
P. J. McGuire, services	200.00	
D. G. Electric Co., supplies	44.95	
Total	$5566.64	
Cash Balance	$2733.06	

DEPARTMENT OF PUBLIC PROPERTY

Cash on hand	$ 2745.82	
Receipts		
C. M. Hitch, Collector:		
Commercial lighting	33471.49	
Light meters	1087.73	
Light meter repairs	211.73	
Water rates	8723.22	
Water meters	571.00	
Water meter repairs	449.25	
Tapping fees	1406.69	
Lamp sales	411.55	
Sale of supplies	165.25	
Refund on supplies	10.00	
Sale of labor	30.02	
Rent of Hall	30.00	
County Collector, taxes	2146.51	
Total	$51460.26	
Disbursements		
H. L. Thompson, salary	1829.42	
O. Irwin, salary	1710.20	
M. Hollis, salary	172.50	
E. Watkins, salary	1732.50	
W. J. Hogan, salary	321.30	
F. Allen, salary	2168.40	
W. Dugan, salary	1215.48	
P. Watkins, salary	298.06	
H. C. Hicks, salary	632.06	
S. Budzik, salary	6.00	
O. Gehrline, salary	42.00	
A. Sheber, salary	36.00	
C. M. Hitch, salary	210.00	
M. Venard, salary	172.50	
D. W. Kearney, salary	57.50	
L. Callaghan, salary	147.80	
A. B. Snow, salary	22.50	
W. Bender, salary	8.33	
H. W. Bryce, salary	12.50	
C. Haller, salary	12.50	
W. C. Barber, salary	31.26	
C. F. Davis, salary	45.00	
I. G. Heartt, salary	8.33	
R. G. Tenant & Son, supplies	222.90	
Volstead Oil Co., supplies	60.38	
J. P. Marsh Co., supplies	16.50	
F. Eichorst, liability	20.00	
F. Baker, supplies	4.75	
Puffer Pharmacy, supplies	1.50	
Mrkvicka & Noeth, drayage	36.00	
C. M. Hitch, petty cash	912.69	
J. H. Frankenfield, supplies	164.70	
Western United Gas & Electric Co., supplies	9.15	
Ford Meter Box Co., supplies	53.46	
J. W. Nash, supplies	38.20	
Raymond Lead Co. supplies	344.13	
Standard Oil Co. supplies	214.29	
J. B. Clow & Sons, supplies	325.73	
Hersey Mfg. Co., supplies	278.77	
Hawkins El. Co. supplies	120.85	
McMaster Car Co., supplies	158.98	
Sinclair Refining Co., sup.	1461.72	
H. Mueller Mfg. Co., sup.	351.43	
Western Electric Co., sup.	1462.00	
J. D. Gillespie & Co., spls.	16.45	
Downers Grove Garage, spls	247.03	
V. Fredenhagen, rent	300.00	
Kidwell Garage, supplies	540.81	
W. H. Blodgett, Insurance	17.00	
S. Curtiss, Insurance	35.70	
W. H. Edwards, Insurance	35.70	
Department of Public Property, pumping & free ligt	5828.84	
Lord Lumber Co., supplies	204.60	
F. Newton, supplies	105.82	
Downers Grove Publishing Co., supplies	276.10	
Bush Engine Co., supplies	3793.98	
Noble Carbon Co., supplies	3.96	
W. D. Allen Co., supplies	179.52	
W. B. Erb Co., supplies	355.10	
Worthington Pump Co., spls	3874.87	
Pittsburg Meter Co., s'ppli's	179.89	
Mertz & Mochel, supplies	36.29	
Texas Oil Co., supplies	4949.84	
Bell Phone Co., supplies	5.69	
F. Heinke, supplies	728.60	
Potter Mfg. Co., supplies	.70	
H. J. Hawkins, supplies	104.64	
General Electric Co. sup'lies	1520.69	
Monarch Elec. Co., supplies	1396.79	
Link Belt Co., supplies	37.46	
Lindstrom Mfg. Co. supplies	15.00	
U. S. Machine Co., supplies	31.80	
Lehmann & Michel, supplies	7.92	
W. J. Darley Co., supplies	65.00	
Neptune Meter Co., supplies	127.34	
E. G. Venard, drayage	5.00	
S. Hoffert, supplies	11.75	
Dicke Tool Co., supplies	14.10	
M. W. Mills Prtg. Co., spls	109.25	
City of Chicago, supplies	114.00	
Westinghouse El. Co., spls.	4.80	
McCord Co., supplies	17.52	
Buffalo Meter Co., supplies	467.54	
Hennion & Hubble, supplies	40.50	
Oxveld Co., supplies	525.00	
Kennedy Voler Co., supplies	331.18	
Chicago Gear Mfg. Co., spls.	27.00	
Victor Mfg. Co., supplies	8.68	
Electric World, supplies	5.00	
Anna Meyers, supplies	1.25	
Total	$43855.91	
Cash Balance	$7604.35	

LIBRARY

Cash on Hand	$ 765.53	
Receipts		
County Collector, taxes	1359.91	
Stanley Brown, rent etc.	727.48	
Stanley Brown, a/c Follies	999.44	
Total	$3852.36	
Disbursements		
Bell Phone Co., rental	42.50	
J. H. Frankenfield, supplies	23.40	
E. S. Peck, salary & supplies	279.07	
C. E. Baker, teaming	10.75	
Lord Lumber Co., supplies	187.31	
Jessie Bryce, salary	711.00	
E. Snyder, salary	195.00	
Village of Downers Grove, water and light	43.27	
Marshall Field & Co., spls.	68.11	
Mertz & Mochel, supplies	92.91	
Mrs. E. Perron, salary & spls	85.29	
J. H. North, supplies	70.86	
J. M. H. Bennett, supplies	90.80	
J. Dieter, supplies	12.00	
H. J. Hawkins, supplies	41.75	
W. H. Blodgett, insurance	120.45	
J. Fisher, labor	61.25	
Miss Piper, salary	10.00	
Carson, Pirie, Scott & Co., supplies	35.59	
Mrs. McClure, supplies	7.30	
A. C. McClurg Co., supplies	24.10	
Buschmann Bros., teaming	3.75	
Downers Grove Publishing Co., printing	41.55	
Mrs. Sweeney, services	96.25	
S. J. Brown, supplies	78.37	
G. Rayner, labor	43.70	
Puffer Pharmacy, supplies	2.40	
P. Halkier, labor	18.25	
Style Hat Shop, supplies	1.10	
J. D. Gillespie & Co. supplies	2.65	
H. E. McAllister & Co. spls.	14.24	
M. Lower, services	1.30	
Grace McKee, services	6.50	
B. Thulin, services	4.30	
Lehmann & Michel, supplies	.44	
E. M. Houseman, supplies	6.00	
Stewart Burns, supplies	4.00	
Lucile Bush, salary	20.00	
Total	$2558.01	
Cash Balance	$1294.35	

INTEREST FUND

Cash on Hand	$3100.94
Receipts	
County Collector, taxes	$1524.82
First National Bank, interest	467.67
Farmers & Merchants Bank, interest	283.15
Total	$5376.58
Disbursements	
Farmers & Merchants Bank, interest on bonds	$ 800.00
Central Trust Co., interest on bonds	299.50
Total	$1099.50
Cash Balance	$4277.08

SINKING FUND

Cash on Hand	$5339.32
Receipts	
County Collector, taxes	3014.87
Total	$8354.19
Disbursements	
Central Trust Co., water and light bonds	$1300.00
Total	$1300.00
Cash Balance	$7054.19

I hereby certify the foregoing report to be correct to the best of my knowledge and belief.

C. FORD DAVIS,
Village Treasurer

Subscribed and sworn to before me this 1st day of June, 1921.

CHAS. M. HITCH,
Notary Public

My commission expires January 14, 1922.

THE LEGION RELATION TO COMMUNITY LIFE

PHYSICAL EDUCATION

Article IV.

Explanatory Note—In connection with Articles setting forth certain fundamental principles which the American Legion is supporting such as those that have already appeared on Education and others that will follow, it is desirable to state for those who may not grasp their general import that their objective is not confined to any particular local community—they apply to the country as a whole and represent the constructive thought of this organization in its endeavor to use its influence in every community for good.

The mobilization of our armies during 1917 and 1918 clearly demonstrated that American youth is not physically what it ought to be.

We were all made more or less familiar at the time with the physical defects affecting such a large percentage of applicants who presented themselves for service. For every man found sound enough to meet the physical requirements there were many times that number rejected.

The percentage of those physically disqualified ran so high that it gave us all an unpleasant surprise for it was the general belief that American youths were unusually athletic, and up to a standard of physical fitness much beyond the average.

No one is more familiar with these conditions than the American Legion, and no one has had more direct evidence of the beneficial effects assured from physical supervision and regular exercise than the men who were in the service.

It is fundamentally a most important part of the Legion's general program on Education to stimulate the interest of parents for the necessity of compulsory physical Education.

If parents only appreciated the close relation existing between bodily health and mental and moral vigor, the campaign for physical education of all school children would have been successfully concluded long before this.

In a recent article by H. A. Bruce appearing in the Chicago Daily News, Doctor Dudley A. Sargent, for 40 years director of the Hemmenway Gymnasium at Harvard University, summarizes some of the beneficial influences which he found specific and uniform physical instruction had upon the mind and character.

Among them, "Exercise alone, if properly carried on, has profound effects for good on the personality."

"Repeatedly I have seen undesirable traits vanish, to be replaced by most desirable ones."

"The diffident become normally self assertive, the timid develop self confidence, decision and initiative."

"Hence, physical education should have an important place in the curriculum of every school. What indeed is learning without health? And how can the efficiency so insistently required today be secured if, through ignorance, habits injurious to health are permitted to develop?"

Chief of Police, Fitzmorris, of Chicago, recently made the following statement. "It is because of the fact that normally healthy persons do not commit crimes that I am so much interested in athletic sports. For athletics is one of the great preventatives of crime and vice. I think compulsory athletics for all boys would do more than the Police Force in preventing crime. The "waves" of crime rise and fall with the mental and physical health of any community, and athletic sports bring health."

One of the great lessons learned from the war is the necessity of proper physical education.

Every child in Downers Grove schools should be given the advantages of physical supervision and regular exercise for the correction of weaknesses and the building up of the constitution. This exercise should be started from the first grades and carried on throughout the school life.

The results from such education will bring a great advance in the vigor of the nation, will develop a higher general efficiency and lead to cleaner lives morally and mentally.

SERVICE FIRST

Improved Long-Distance Telephone Service

Long-distance telephone service has been greatly improved.

Lines from Chicago are not overcrowded, service is rapid and transmission is good. Business men using this service obtain personal communication with distant customers without leaving their desks.

Try it. It may solve your problem.

Get acquainted with the money and time saving "station to station" service.

ILLINOIS BELL TELEPHONE COMPANY