

Auditor's Report

Village of Downers Grove, Illinois

FISCAL YEAR ENDED APRIL 30, 1922

Mr. I. G. Heardt, Commissioner,
Department of Accounts and Finances,
Village of Downers Grove, Illinois.

Dear Sir:

Pursuant to your instructions we have audited the accounts and records of the Village of Downers Grove for the fiscal year ended April 30, 1922, and present our report in the following exhibits and schedule:

- Exhibit A—Cash Statement per Treasurer's Records, May 1, 1921, to April 30, 1922.
- Schedule A-1—Cash Receipts per Treasurer's Records, May 1, 1921, to April 30, 1922.
- Exhibit B—Cash Receipts per Collector's Records, May 1, 1921, to April 30, 1922.
- Exhibit C—Reconciliation of Warrants Issued and Paid, May 1, 1921, to April 30, 1922.
- Exhibit D—Adjustments for Treasurer's Records, as of April 30, 1922.
- Exhibit E—Auditor's Memoranda, April 30, 1922.

We followed our regular audit procedure in checking the details of cash receipts and disbursements. Cash on hand and certificates of deposit were verified by inspection. Cash deposited on open account was verified by direct confirmation from the bank. According to your instructions our audit did not cover the details of the Special Assessment Account.

We invite your attention to a journal entry in September, 1921, which wrote off Special Assessment Vouchers amounting to \$480.00 and a Special Assessment Bond for \$40.00. These have been carried for several years as part of the cash balance but have in fact been worthless. They were due in 1919, and were acquired at that date or prior thereto.

The bank balance April 30, 1922 at the First National Bank was \$140.00 larger than the amount shown by the books at that date. This sum represents a deposit made by a contractor who is to build an electric light line for the Village. This deposit should not have been made and was not entered in the records of the Village Treasurer.

In Exhibit E we show the adjustments to the records of the Village Treasurer to bring them into agreement with this report. Such other adjustments as were necessary were made in the books as of April 30, 1922. The errors shown in the Auditor's Memoranda (Exhibit E) were found in the records of the Village Collector and were corrected as of April 30, 1922. We consider the small number of errors a creditable showing, inasmuch as the receipts increased approximately 25 per cent over the preceding year, and there is no internal check to catch errors.

We call your attention to the fact that there is a Petty Cash Fund of \$150.00 which does not appear in the cash balance on hand. It has been in existence for several years and we suggest that it be included in the cash balance.

It is gratifying to note that the total amount appropriated for the fiscal year ended April 30, 1922, of \$85,950.00, was not expended, as warrants amounting to only \$76,817.06 were issued. The tax levy made in August, 1920, of \$19,980.00, was cut by the County Officials to \$19,100.00, of which \$17,507.23 was collected during the calendar year 1921.

In the course of the audit we noticed that occasionally amounts which should have been paid by one department were paid by another department. In all cases, however, the approvals of the Commissioners of the departments affected and of the Village Council were given.

Excluding the current expenses only one liability was noted—that to the Fairbanks-Morse Company, which was created under authority of a resolution of the Village Council at its meeting August 1, 1921. The contract was for the purchase of two engines and generators. On April 30, 1922 the original liability had been reduced from \$27,000.00 to \$17,000.00, and is being paid off at the rate of \$500.00 a month.

We recommend that an appraisal be made of the property owned by the Village in order that proper book record can be made of all assets of the Village, to permit of the preparation of a balance sheet showing the Village's complete financial status.

We wish to thank the Village Officials for the cooperation given and courtesies shown our representative.

Respectfully submitted,
ELLIS, AUSTIN & COMPANY,
Certified Public Accountants.

EXHIBIT A

Cash Statement Per Treasurer's Records

May 1, 1921, to April 30, 1922

Department	Balance May 1, 1921	Receipts (Schedule A-1)	Disbursements Apr. 30, 22	Balance April 30, 22
Public Affairs	\$ 937.85	\$ 760.64	\$ 630.12	\$ 1,068.37
Accounts and Finances	5,040.98	8,843.73	7,454.60	6,430.11
Public Health and Safety	985.83	1,208.52	2,014.71	179.64
Streets and Public Improvements	2,733.06	5,437.81	6,519.00	1,651.87
Public Property	7,604.35	59,880.68	60,299.95	7,185.08
Sinking Fund Account	7,054.19	3,291.93	87	2,146.12
Interest Fund Account	4,277.06	1,881.48	27	3,429.55
Library Fund Account	1,294.35	2,310.49	3.06	539.30
Special Assessment Account	4,797.30	299.81	4,061.10	1,035.82
Total	\$34,724.99	\$83,915.09	\$94,974.22	\$23,665.86

EXHIBIT B

Cash Receipts Per Collector's Records

May 1, 1921, to April 30, 1922

Department	Amount
Light Department	\$44,543.16
Water Department	12,900.68
Licenses	1,205.00
Special Assessments	23.24
General	2,362.44
Total (Exhibit B)	\$61,034.46

EXHIBIT C

Reconciliation of Warrants Issued and Paid

May 1, 1921 to April 30, 1922

Department	Amount
Public Affairs	\$ 630.12
Accounts and Finances	7,454.60
Public Health & Safety	2,014.71
Streets and Public Improvements	6,519.00
Public Property	60,299.95
Total	\$76,918.38

EXHIBIT D

Adjustments For Treasurer's Records

As of April 30, 1922

Special Assessments	\$ 54.00
Interest Fund Account	\$ 54.00
Total	\$ 108.00

EXHIBIT E

Auditor's Memoranda

April 30, 1922

Item	Amount
September 15—Light bill overcharged—\$0.10	\$0.10
November 10—Light bill credited to water—\$14.29	\$14.29
November 22—Lamp sale for \$0.70; entered \$0.40	\$0.30
December 13—Light bill for \$6.81; entered \$6.84	\$0.03
January 10—Water repair bill for \$5.35; entered \$5.38	\$0.03
February 11—Water bill credited to light—\$1.87	\$1.87
ERRORS OF OMISSION	
June 4—License No. 28 not entered—\$1.00	\$1.00
September 1—License No. 82 not entered—\$2.00	\$2.00
September 13—License No. 84 for \$1.00; entered—\$2.00	\$1.00
1922	
March 17—One load not entered—\$0.25	\$0.25
1921	
September 6—Garbage permit not entered—\$1.00	\$1.00
1921	
June 11—S. Jacobsen not entered—\$1.00	\$1.00
July 29—S. Jacobsen not entered—\$1.00	\$1.00
August 16—S. Jacobsen not entered—\$1.00	\$1.00
November 22—S. Jacobsen not entered—\$1.00	\$1.00

LOCALS WERE SWAMPED BY THE NORTH CHICAGO'S

Ehninger Showed up with a Lame Arm and the Visitors Played Havoc with Him.

The Downers Grove Baseball Club met with one of the worst drubbings they have had in several years last Sunday when the North Chicago's swamped them to the tune of 22 to 6 at the north side field.

Herb Ehninger's arm has gone lame again and he will not be able to pitch for several weeks. In the meantime Manager Jenkins is looking around for a pitcher to take his place.

Following is the box score:

Player	AB	R	H	C	E
Downers Grove	4	1	0	1	1
Mochel, 3b	1	0	0	0	0
Klein, rf	1	0	0	0	0
Carpenter, ss	4	1	1	6	2
Ehninger, H., p	4	1	1	0	0
Binder, 2b	4	1	2	5	0
Davenport 1b	5	0	0	2	0
Nash, c	4	0	0	3	0
Ehninger, J., cf	3	1	2	4	0
Cline, 1b	4	1	2	4	0
Karsch, 2b	4	0	1	5	1
Totals	37	6	9	30	3

Item	Amount
Liquor	1.00
Lumber Yards	50.00
Peddlers	238.00
Plumbers	50.00
Pool Room	20.00
Sewer Builders	50.00
Theatre and Theatrical Performances	75.00
Total	1,205.00

Item	Amount
Automobile Fines	\$ 428.46
Police Fines	106.50
Sewer Permits	80.00
Building Permits	148.25
Rent of Village Hall	20.00
Refund of Street Labor	800.00
Sale of Street Labor	75.84
Sale of Motorcycle	75.00
Sale of Junk	160.00
Garbage Disposal	64.50
Flat Fees	2.00
Collection for Health & Safety Department	99.81
2 1/2 Insurance Tax	302.14
Total (Schedule A-1)	\$61,034.46

Item	Amount
Public Affairs	\$ 630.12
Accounts and Finances	7,454.60
Public Health & Safety	2,014.71
Streets and Public Improvements	6,519.00
Public Property	60,299.95
Total	\$76,918.38

Item	Amount
Warrant No. 3115	\$ 4.17
Warrant No. 1413	5.00
Warrant No. 1487	4.16
Warrant No. 1489	4.16
Warrant No. 1516	2.00
Warrant No. 1518	5.00
Warrant No. 1533	4.17
Warrant No. 1535	4.17
Total	\$32.83

Item	Amount
1919—Warrant No. 1304	\$ 3.00
1921—Warrant No. 902	2.00
Warrant No. 924	100.00
Warrant No. 947	4.16
Warrant No. 948	4.16
Warrant No. 950	4.16
Warrant No. 894	4.17
Warrant No. 897	4.17
Warrant No. 2544	4.17
Warrant No. 2625	4.16
Total	\$134.15

Item	Amount
Public Affairs	\$ 758.72
Accounts and Finances	7,410.95
Public Health & Safety	2,019.71
Streets and Public Improvements	6,471.00
Public Property	60,156.68
Total	\$76,817.06

EXHIBIT F

Errors in Entering

September 15—Light bill overcharged—\$0.10	\$0.10
November 10—Light bill credited to water—\$14.29	\$14.29
November 22—Lamp sale for \$0.70; entered \$0.40	\$0.30
December 13—Light bill for \$6.81; entered \$6.84	\$0.03
January 10—Water repair bill for \$5.35; entered \$5.38	\$0.03
February 11—Water bill credited to light—\$1.87	\$1.87

S. ANDREW'S RECTORY OPENED TO PUBLIC TUESDAY

Ice Cream and Cake Served at Reception and 25th Anniversary Celebration.

Last Tuesday evening, June 13, the Rev. Hugh M. MacWhorter held open house for the people of Downers Grove in the new rectory recently completed for S. Andrew's Episcopal church, corner Franklin street and Forest avenue.

Quite a large number of townspeople responded to the invitation and were profuse in their admiration for the tea room stucco residence. Ice cream and cake were served. The affair was also a celebration of the 25th anniversary of the laying of the cornerstone of the church, the record of which being taken from a copy of the Reporter of 25 years ago. S. Andrew's parish is to be congratulated upon the acquisition of this valuable and beautiful addition to their property.

Player	AB	R	H	C	E
Rogala, J., lf	7	5	5	1	0
Gross, 3b	7	3	2	5	0
Wolzek, 1b	6	3	4	13	1
Brown, ss	6	2	4	1	0
Holstien, c	5	2	2	2	0
Strobbe, p	4	1	2	3	0
Totals	54	22	27	34	2

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