Mr. I. G. Heartt, Commissioner, 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, met with one of the worst drubbings Rev. Hugh M. MacWhorter held open

to April 30, 1922. Exhibit B-Cash Receipts per Collector's Records, May 1, 1921, to Sunday when the North Chicago's Grove in the new rectory recently

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,

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 ing around for a pitcher to take his for the ten room stucco residence. direct confirmation from the bank. According to your instructions our audit place. 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 Boyal Stars, a fast colored team of this valuable and beautiful addition 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 i 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 a 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 war rants amounting to only \$76,817.06 were issued. The tax levy made in Aug ust, 1920, of \$19,980.00, was cut by the County Officials to \$19,100.00, or 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 St and courtesies shown our representative,

EXHIBIT A

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

Balance

\$83,915.09

\$83,915.09

Car			easurer's Re- oril 30, 1922	cords
partment			Receipts	Disburse-
	May	1, 1921	(Schedule A	-1) ments A
blic Affairs		937.85		
counts and Finan	CEK	5,040.98	8,843.73	7.454.60

(SEAL)

May	1, 1921	(Schodule A	11 mente	Apr. 30, 22
Public Affairs S				
[ [	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 & 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	77,185.08
Sinking Fund Account	7,054.19	3,291,93	8.	2,146.12
Interest Fund Account	4,277.08	1,881.48	2.	3,429.55
Library Fund Account	1,294.35	2,310,49	3,0€	539.30
Special Assessment Account	4.797.30	299.81	4,061	1,035.82
				***************************************
	4,724.99			
Receipts		\$83,915.09		1

	Disbursements Balance, April 30, 1922		\$94,974.22	\$23,66
	DEPOSITED AS FOLLOWS			\$20,00
à	On Open Account: First National Bank	\$10,212.20		
	Farmers & Merchants Bank Certificates of Deposit:		\$18,565.66	
	First National Bank	\$ 2,550.00		
	C. Ford Davis, Village Treas.	\$ 2,550.00	5,100.00	****
	SCHEDULE	A-1	.26	\$23,66

#### Cash Receipts Per Treasurer's Records May 1, 1921, to April 30, 1922 RECEIVED FROM VILLAGE COLLECTOR

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)  RECEIVED FROM COUNTY TAX COLLECTOR		\$61.034.46
Corporation Tax	\$16.602.02	ł
VVI PVI GGIVII I ALA	The second of the second	

\$16,692.03 Road and Bridge Taxes 3.016.96 Library Tax 1.347.04 Special Assessments 21,332.60 Received from the Library Board 963.45 Interest received from Funds on Deposit 584.58 WA

Total Cash Receipts (Exhibit A)
DISTRIBUTION OF CASH RECEIPTS
GENERAL
Public Affairs \$ 760.64
Accounts and Finances
Public Health and Safety
Streets and Public Improvements 5,437.81
Public Property 59,880.68
Total General \$76.131.38
DEECIALS
Sinking Fund Account \$ 3,291.93
Interest Fund Account 1.881.48

Special Assessment Account Total Specials \$ 7,783.71 Total of General and Specials (Exhibit A) EXHIBIT B

Library Fund Account

Coch Dessi	eta Par Callertania Dania
Cash Recei	pts Per Collector's Records
May 1,	1921 to April 30, 1922
SGHT DEPARTMENT	
Commercial Lighting	\$40,955.73
Meter Inspection and Ren	pairs 258.85
merer pares	1.709.54
Lamp Sales	257 21
Tapping Fees	5.00
AND EXACEMBED	600 00
Sales of Labor	47.70
Sales of Supplies	161 60
BURNA TURE TO A STATE OF	'7M TM1
Sales of Engines (Deposit	400.00
Freight Refund	29 37

Freight Refund	22.37	\$44,543.10
FATER DEPARTMENT		
Water Rates	9,541.99	1
Meter Inspection and Repairs		- 1
Meter Sales Tapping Fees	950.50	
apping rece	2,100.00	12,900.68

Meter Inspection and Repairs Meter Sales	308.19 950.50
Tapping Fees	2,100.00
Howling Alley \$	20.00
Dog Tax	450.00 131:00
los Wagons	110.00 10.00

#### LOCALS WERE SWAMPED BY THE NORTH CHICAGO'S

Arm and the Visitors Played Havoc with Him.

they have had in several years last house for the people of Downers swamped them to the tune of 22 to completed for S. Andrew's Episcopal 6 at the north side field.

Herb Ehninger's arm has gone Forest avenue. lame again and he will not be able to pitch for several weeks. In the people responded to the invitation meantime Manager Jenkins is look- and were profuse in their admiration

runs, some of which were helped ac- copy of the Reporter of 25 years ago. ross by some ragged playing.

Chicago and it is expected this will to their property. be a real game.

2.	Following is the box s	cor	e:		
in	Downers Grove AR	D	H	C	
Z. 15	Mochel, 3b4	1	0	1	
r,	Klein, rf1	0	0	0	
	Carpenter, ss4	1	1	6	
d	Ehninger, H., p 4	1	1	0	
n	Binder, 2b	1			
,,	Davenport 1b5	0	<b>%</b>	2	
e	Nash, c 4	0	0	3	
•-	Ehninger, J., cf 3	1	2	4	
-	Cline, 1b 4 Karesh, 2b 4	1	2	4	
1	Karesh, 2b 4	0	1	5	
8	Totals	6	9	30	
-	North Chicago AB	R	H	C	1
e	Rogala, A., rf	3	3	0	

Liquor Lumber Yards Peddlers	-			7 Totals 5.	22			
ogala, A., rf7	3	3	0	Strobbe, p	. 1	2	3	
orth Chicago AP			C	Holstien, c	5 2	2	2	
ota)s37		9	30	Brown, ss	6 9	4	1	
aresh, 2b 4		1	5	Wolzek, 1b	6 3	4	13	
line, 1b 4				Gross, 3b	7 3	2	5	
hninger, J., cf 3	1	2	4	Rogala, J., If	7 5	. 5	1	
asn, c 4	0	0	3	0			_	
avenport 16	O	O	2	Olenjoy liberty - Grit				

Pool Pares	50,00	
Pool Room	20.00	,
Sewer builders	50.00	
Theatre and Theatrical Performances	75.00	1,205.00
pecial Assessments Collected	-	00.34
BREAL		23.24
Automobile Fines	106 10	•
Police Fines	428.46	
Sewer Permits	106.50	
Sewer Permits	80.00	
rounding Termits	148.25	
	20.00	1
Refund of Street Labor	800.00	
sale of Street Labor	75.84	
Sale of Motorcycle		
Sale of Junk	75.00	
Sale of Junk Garbage Disposal	160.00	
in the Disposal	64.50	1
I lat I ces	2.00	1
Confection for Health & Safety Department	99.81	- 1
2% Insurance Tax	302.14	2,362.44
	002.14	2,002.44
Total (Schedule A-1)		961 004 46
EXHIBIT C		401,034.46

WARRANTS PAID BY TREASURER	
Public Affairs	630.12
Accounts and Finances Public Health & Safety Streets and Public Improvements	7 454 60
Public Health & Safety	1,404.60
Streets and Public Inc.	2,014,71
Public Property 60	299.95 \$76,918.
Add-Warrante Outstanding	
Warrant No. 3115	(Cartestan)
Whereast No. 1419	4.17
	5.00
	4.16
Warrant No 1480	
Warrant No. 1516	4.16
Warrant No. 1518	2.00
	5.00

Wa	rrant No. 1535			4.17	32.83
	Deduct-Payments of Wa	arrants of	Prior Per	riods:	\$76,951.21
1913	- warrant No. 1304				
102	Warrant No. 902 Warrant No. 924			2.00	
	Warrant No. 947		*****	100.00	
	warrant No. 948			4.16 4.16	
1	Warrant No. 950			4.16	
	Warrant No. 894 Warrant No. 897			4.17	
	Warrant No. 2544			4.17	- 1
•	Warrant No 2695			4.17	134.15
					-

ARRANTS ISSUED	\$76,817.0
Public Affairs \$ 758.72 Accounts and Finances 7,410.95 Public Health & Safety 2,019.71 Streets and Public Improvements	
Public Health & Safetter 7,410.95	
Streets and Public Improvements	
Streets and Public Improvements 6,471.00 Public Property 60,156.68	
	\$16,817.00

Adjustments For Treasurer's Records As of April 30, 1922 Special Assessments Interest Fund Account 54.00 To correct entry of August 31, 1921, setting up interest on the Special Assessment Vouchers and the Special Assessment Bond which had been consider-

have become due and paid up. Public Property Public Affairs To correct entry of Check No. 2733 dated July 5, 1921 payable to Downers Grove Publishing Company and charged to the wrong department,

April 30, 1922 ERRORS IN ENTERING

November 22-Lamp sale for \$0.70; entered \$0.40 December 13-Light bill for \$6.81; entered \$6.84 January 10-Water repair bill for \$5.35; entered \$5.38 February 11-Water bill credited to light-\$1.87

Dog Taxes June 4-License No. 28 not entered-\$1.00 September 1-License No. 82 not entered-\$2.00 September 13-License No. 84 for \$1.00; entered \$2.00 Garbage Disposal 2.900.68 March 17-One load not entered-\$0.25 **Building Permits** September 6-Garbage permit not entered-\$1.00

### S. ANDREW'S REC-TORY OPENED TO PUBLIC TUESDAY

Ehninger Showed up with a Lame Ice Cream and Cake Served at Reception and 25th Anniversary Celebration.

The Downers Grove Baseball Club | Last Tuesday evening, June 13, the church, corner Franklin street and

Quite a large number of towns-Ice cream and cake were served.

Downers Grove scored six runs in The affair was also a celebration of the first inning and from then on they the 25th anniversary of the laying of were helpless while the visitors clout- the cornerstone of the church, the ed Herb's offerings for 27 hits and 22 record of which being taken from a

S. Andrew's parish is to be con-Next Sunday the locals take on the gratulated upon the acquisition of

> Must Respect Authority. While we emphasize liberty, while we believe with all our hearts that

liberty to us is a great and essential thing, we must also believe that authority is a mighty and necessary thing, and must be respected if we

Brown, ss Holstien, c	5	2	2	1 2	0	
O Strobbe, p O Totals			27 27	3 34	2	_
nances	1.60 50.00 238.00 50.00 20.00 50.00 75.00			205		
	75.00	S.	1,	205.0	24	

		my bo boot
Total (Schedule A-1)	-	861 094
EXHIBIT C		\$61,034.
Reconciliation of Warrants Issued and	Paid	
ARRANTS PAID BY TREASURER		
Public Affairs	630,12	
Accounts and Finances Public Health & Safety Streets and Public Improvement	7,454.60	
Streets and Public Improvements	6.519.00	

Streets and Public Public Property	Improvements		2,014,71 6,519.00 60,299.95 \$76.	9
Add-Warrante	Outstanding		***	
Warrant No. 3115		09	4 12	
Warrant No. 1413 Warrant No. 1487	2 10 1000 1000 1100		\$ 4.17	
Warrant No. 1487		C. C. C. C. C. C. C. C.	5.00	
Warrant No. 1489			4.16	
Warrant No. 1516		A 80 HO 10 (49 CO. 1)	4.16	
Warrant No. 1516	4.6	ME TO THE EXTENSION PLAN	2.00	
Warrant No. 1518	5 1981 931 10 11		5.00	
		10 mm 10 mm 20 mm	4.17	
The care was the care and the care				3
				_

RANTS ISSUED Public Affairs	,817.0
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 \$76.	817.0 <del>(</del>

EXHIBIT D

ed as live securities rather than securities which 126.60

EXHIBIT E Auditors Memoranda

1921 September 15-Light bill overcharged-\$0.10 November 10-Light bill credited to water-\$14.29

ERRORS OF OMISSION

Peddler's Licenses June 11-S. Jacobsen not entered-\$1.00 July 29-S. Jacobsen not entered-\$1.00 August 16-S. Jacobsen not entered-\$1.00 November 22-S. Jacobsen not entered-\$1.00

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essary repairs and additions.

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tions might save you hundreds

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