

# VILLAGE OF POPLAR GROVE

*"A Great Place to Call Home"*

200 N. Hill Street, Poplar Grove, IL 61065

Phone: (815) 765-3201 – Fax: (815)765-3571

[www.villageofpoplargo-ve-il.gov](http://www.villageofpoplargo-ve-il.gov)

---

## OCTOBER 2023 TREASURER'S REPORT

---

### Monthly Reports:

Attached you will find October's financial reports.

### Monthly Activities:

- All monthly financial tasks were completed.
- Attached is a list of all payments issued in October.
- Invoices scheduled to be paid in the month of November: \$707,059.31 in AP checks, \$18,501.30 in Insurance Expense checks, and \$4,253.14 in EFTS. Grand Total: \$729,811.75.
- Attached please find the Village of Poplar Grove's balance sheet as of 10/31/2023.

### Ongoing Activities

- The Tax Levy will be on the November Board Agenda for review and possible approval in December.

Carina

10/31/2023

CHECK REGISTER  
CHECK DATE FROM 10/01/2023 - 10/31/2023

| Check Date                             | Bank | Check     | App Vendor       | Vendor Name                         | Amount    |
|--|------|-----------|------------------|-------------------------------------|-----------|
| Bank OPER COMMINGLED OPERATING ACCOUNT |      |           |                  |                                     |           |
| 10/03/2023                             | OPER | 28348     | PR NCPERS        | NCPERS                              | 112.00    |
| 10/05/2023                             | OPER | EFT592(E) | PR BCBS OF IL    | BLUE CROSS BLUE SHIELD OF ILLINOIS  | 21,179.90 |
| 10/05/2023                             | OPER | EFT593(E) | PR DENTAL/VISION | HUMANA INSURANCE COMPANY            | 1,234.58  |
| 10/06/2023                             | OPER | Various   | PR PAYROLL       | PAYROLL                             | 26,294.53 |
| 10/06/2023                             | OPER | EFT590(E) | PR IRS           | INTERNAL REVENUE SERVICE            | 9,492.24  |
| 10/06/2023                             | OPER | EFT591(E) | PR STATE OF IL   | STATE OF ILLINOIS                   | 1,409.00  |
| 10/06/2023                             | OPER | EFT594(E) | PR IL DIR EMPLOY | ILLINOIS DIRECTOR OF EMPLOYMENT SEC | 325.16    |
| 10/09/2023                             | OPER | 28349     | AP 0371          | ABBY PEST ELIMINATION LLC           | 475.00    |
| 10/09/2023                             | OPER | 28350     | AP 0006          | ADT COMMERCIAL LLC                  | 201.88    |
| 10/09/2023                             | OPER | 28351     | AP 0338          | AMAZON.COM                          | 1,216.60  |
| 10/09/2023                             | OPER | 28352     | AP 0490          | AUTOMOTIVE SOLUTIONS, INC.          | 115.00    |
| 10/09/2023                             | OPER | 28353     | AP 0356          | B&F CONSTRUCTION CODE SERVICE, INC. | 14,537.02 |
| 10/09/2023                             | OPER | 28354     | AP 0361          | BLAIN'S FARM & FLEET                | 1,163.39  |
| 10/09/2023                             | OPER | 28355     | AP 0051          | BOBCAT OF ROCKFORD                  | 442.87    |
| 10/09/2023                             | OPER | 28356     | AP 0457          | BOYD, CARINA                        | 121.44    |
| 10/09/2023                             | OPER | 28357     | AP 0098          | CINTAS CORPORATION #355             | 246.30    |
| 10/09/2023                             | OPER | 28358     | AP 0278          | COMED                               | 22,982.84 |
| 10/09/2023                             | OPER | 28359     | AP 0073          | CONSERV FS INC                      | 7,092.55  |
| 10/09/2023                             | OPER | 28360     | AP 0076          | CORDRAY BROTHERS INC                | 595.00    |
| 10/09/2023                             | OPER | 28361     | AP 0347          | CORE & MAIN LP                      | 2,946.08  |
| 10/09/2023                             | OPER | 28362     | AP 0353          | ERIC MILLER                         | 326.01    |
| 10/09/2023                             | OPER | 28363     | AP 0097          | FOX VALLEY INTERNET, INC.           | 54.90     |
| 10/09/2023                             | OPER | 28364     | AP 0096          | FRONTIER                            | 1,004.96  |
| 10/09/2023                             | OPER | 28365     | AP 0424          | GO TO COMMUNICATIONS INC            | 310.29    |
| 10/09/2023                             | OPER | 28366     | AP 0109          | HAWKINS, INC.                       | 4,612.50  |
| 10/09/2023                             | OPER | 28367     | AP 0110          | HEARTLAND BANK & TRUST COMPANY      | 38,168.75 |
| 10/09/2023                             | OPER | 28368     | AP 0384          | HIRE TRACI II LLC                   | 540.00    |
| 10/09/2023                             | OPER | 28369     | AP 0364          | HOME DEPOT CREDIT SERVICES          | 677.15    |
| 10/09/2023                             | OPER | 28370     | AP 0605          | INDUSTRIAL ENGINE COMPANY           | 2,763.75  |
| 10/09/2023                             | OPER | 28371     | AP 0072          | JOE COOLING & SONS, INC.            | 156.00    |
| 10/09/2023                             | OPER | 28372     | AP 0619          | KRISTI RICHARDSON                   | 151.10    |
| 10/09/2023                             | OPER | 28373     | AP 0575          | LAKESIDE INTERNATIONAL - MILWAUKEE  | 90.58     |
| 10/09/2023                             | OPER | 28374     | AP 0144          | LAUTERBACH & AMEN, LLP              | 4,000.00  |
| 10/09/2023                             | OPER | 28375     | AP 0151          | LINCOLN RENT-ALL & LAWN EQUIP SALES | 297.69    |
| 10/09/2023                             | OPER | 28376     | AP 0532          | MARVS TOWING & REPAIR, INC.         | 249.98    |
| 10/09/2023                             | OPER | 28377     | AP 0159          | MCMAHON ASSOCIATES, INC.            | 13,771.49 |
| 10/09/2023                             | OPER | 28378     | AP 0163          | MEDIACOM                            | 269.89    |
| 10/09/2023                             | OPER | 28379     | AP 0165          | MENARDS                             | 685.40    |
| 10/09/2023                             | OPER | 28380     | AP 0329          | MR. GOODWATER                       | 55.60     |
| 10/09/2023                             | OPER | 28381     | AP 0053          | NAPA AUTO PARTS                     | 826.54    |
| 10/09/2023                             | OPER | 28382     | AP 0186          | NICOR GAS                           | 784.50    |
| 10/09/2023                             | OPER | 28383     | AP 0192          | NORTHERN ILLINOIS SERVICE CO        | 239.52    |
| 10/09/2023                             | OPER | 28384     | AP 0489          | P.C. TECH 2 U                       | 145.00    |
| 10/09/2023                             | OPER | 28385     | AP 0211          | PITNEY BOWES INC.                   | 247.54    |
| 10/09/2023                             | OPER | 28386     | AP 0506          | R.P. LUMBER COMPANY, INC.           | 35.94     |
| 10/09/2023                             | OPER | 28387     | AP 0451          | RED WING BUSINESS ADVANTAGE ACCT.   | 239.19    |
| 10/09/2023                             | OPER | 28388     | AP 0435          | ROCK ROAD COMPANIES                 | 1,480.50  |
| 10/09/2023                             | OPER | 28389     | AP 0220          | ROCKFORD BUSINESS SYSTEMS, INC      | 456.99    |
| 10/09/2023                             | OPER | 28390     | AP 0325          | SCHUMACHER LANDSCAPING, INC.        | 34.00     |
| 10/09/2023                             | OPER | 28391     | AP 0217          | SOLUTIONS BANK                      | 13,870.00 |
| 10/09/2023                             | OPER | 28392     | AP 0319          | SOSNOWSKI SZETO, LLP                | 6,397.00  |

10/31/2023

CHECK REGISTER  
CHECK DATE FROM 10/01/2023 - 10/31/2023

| Check Date                             | Bank | Check     | App Vendor     | Vendor Name                       | Amount       |
|--|------|-----------|----------------|-----------------------------------|--------------|
| Bank OPER COMMINGLED OPERATING ACCOUNT |      |           |                |                                   |              |
| 10/09/2023                             | OPER | 28393     | AP 0248        | STEINER ELECTRIC COMPANY          | 176.12       |
| 10/09/2023                             | OPER | 28394     | AP 0620        | SYLVESTER ENTERPRISES INC         | 3,716.92     |
| 10/09/2023                             | OPER | 28395     | AP 0355        | TEST INC.                         | 18,598.51    |
| 10/09/2023                             | OPER | 28396     | AP 0259        | TWIN TOWERS INC.                  | 54.25        |
| 10/09/2023                             | OPER | 28397     | AP 0261        | U.S. CELLULAR                     | 216.59       |
| 10/09/2023                             | OPER | 28398     | AP 0262        | USA BLUE BOOK                     | 165.95       |
| 10/09/2023                             | OPER | 28399     | AP 0597        | VERIZON                           | 192.57       |
| 10/09/2023                             | OPER | 28400     | AP 0429        | WEX BANK - MARATHON FLEET CARD    | 1,747.04     |
| 10/18/2023                             | OPER | 28401     | AP 0526        | CURRAN CONTRACTING                | 170,554.91   |
| 10/18/2023                             | OPER | 28402     | AP 0615        | DPI CONSTRUCTION INC              | 6,900.00     |
| 10/18/2023                             | OPER | 28403     | AP 0625        | LARSON & LARSON BUILDERS INC      | 447,340.71   |
| 10/18/2023                             | OPER | 28404     | AP 0435        | ROCK ROAD COMPANIES               | 281,239.60   |
| 10/20/2023                             | OPER | Various   | PR PAYROLL     | PAYROLL                           | 14,214.69    |
| 10/20/2023                             | OPER | EFT595(E) | PR IRS         | INTERNAL REVENUE SERVICE          | 4,273.08     |
| 10/20/2023                             | OPER | EFT596(E) | PR STATE OF IL | STATE OF ILLINOIS                 | 852.47       |
| 10/20/2023                             | OPER | EFT597(E) | PR IMRF        | IMRF                              | 4,297.08     |
| 10/23/2023                             | OPER | 28406     | AP 0599        | FREEPOINT ENERGY SOLUTIONS        | 1,993.31     |
| 10/23/2023                             | OPER | 28407     | AP MISC        | ILLINOIS STATE TREASURER'S OFFICE | 43.77        |
| 10/23/2023                             | OPER | 28408     | AP MISC        | ILLINOIS STATE TREASURER'S OFFICE | 2.88         |
| 10/23/2023                             | OPER | 28409     | AP MISC        | ILLINOIS STATE TREASURER'S OFFICE | 46.35        |
| 10/27/2023                             | OPER | EFT598(E) | PR UNION DUES  | I.U.O.E. LOCAL 150                | 332.24       |
| Total of 98 Checks:                    |      |           |                |                                   | 1,162,085.18 |
| Less 0 Void Checks:                    |      |           |                |                                   | 0.00         |
| Total of 98 Disbursements:             |      |           |                |                                   | 1,162,085.18 |

Period Ending 10/31/2023

| DEPT/ACCOUNT         | DESCRIPTION                       | FUND         |                 |                   |                   |           | TOTAL       |
|----------------------|-----------------------------------|--------------|-----------------|-------------------|-------------------|-----------|-------------|
|                      |                                   | 01           | 20              | 31                | 32                | 90        |             |
|                      |                                   | GENERAL FUND | MOTOR FUEL FUND | WATER & SEWER FUN | DEBT SERVICE FUND | GOV FUNDS | CAPITAL     |
| <b>ASSETS</b>        |                                   |              |                 |                   |                   |           |             |
| 00-1010              | PETTY CASH                        |              | 192             |                   |                   |           | 192         |
| 00-1020              | CASH IN BANK                      | (1,276,913)  |                 | 1,094,659         |                   |           | 625,947     |
| 00-1021              | CASH IN BANK MONEY MARKET         | 2,386,990    | 373,930         |                   | 208,886           |           | 2,386,990   |
| 00-1022              | CASH IN BANK - BYRON BANK         |              |                 | 103,874           |                   |           | 103,874     |
| 00-1030              | MONEY MARKET                      |              | 31,567          |                   |                   |           | 31,567      |
| 00-1040              | MFT MONEY MARKET                  |              | 119,642         |                   |                   |           | 119,642     |
| 00-1070              | CASH WITH PAYING AGENT            |              |                 | 582,199           |                   |           | 582,199     |
| 00-1075              | ILLINOIS FUNDS INVESTMENT ACCT.   |              |                 |                   |                   |           |             |
| 00-1100              | PROPERTY TAXES RECEIVABLE         |              | 3,296,592       |                   |                   |           | 3,296,592   |
| 00-1325              | GASB 87 LEASE RECEIVABLE          |              | 317,096         |                   |                   |           | 317,096     |
| 00-1400              | ACCOUNTS RECEIVABLE - OTHER       |              | 17,635          |                   |                   |           | 17,635      |
| 00-1401              | ACCOUNTS RECEIVABLE               |              | 6,176           |                   |                   |           | 6,176       |
| 00-1405              | ACCOUNTS RECEIVABLE - LITIGATION  |              | 193,600         |                   | 161,962           |           | 355,562     |
| 00-1410              | ALLOWANCE FOR DOUBTFUL ACCOUNTS   |              | (193,600)       |                   |                   |           |             |
| 00-1600              | CONSTRUCTION IN PROGRESS          |              |                 | 136,245           |                   |           | 136,245     |
| 00-1605              | VEHICLES                          |              |                 | 42,017            |                   |           | 42,017      |
| 00-1610              | VILLAGE WATER SYSTEM              |              |                 | 13,308,326        |                   |           | 13,308,326  |
| 00-1620              | WATER/SEWER UTILITY SYSTEM        |              |                 | 8,148,871         |                   |           | 8,148,871   |
| 00-1630              | STREETS                           |              |                 | 66,551            |                   |           | 66,551      |
| 00-1705              | ACCUMULATED DEPRECIATION - VEHICL |              |                 | (31,018)          |                   |           | (31,018)    |
| 00-1710              | ACCUM DEP-VILLAGE NORTH WATER SY  |              |                 | (1,519,111)       |                   |           | (1,519,111) |
| 00-1711              | ACCUM DEP-VILLAGE SOUTH WATER SY  |              |                 | (4,131,277)       |                   |           | (4,131,277) |
| 00-1720              | ACCUMULATED DEPRECIATION - WATER/ |              |                 | (6,387,573)       |                   |           | (6,387,573) |
| 00-1730              | ACCUM DEP-STREET                  |              |                 | (29,116)          |                   |           | (29,116)    |
| 00-1850              | DEFERRED OUTFLOW                  |              |                 | 333,322           |                   |           | 333,322     |
| 00-1900              | UNAMORTIZED LOSS ON REFUNDING     |              |                 | 33,227            |                   |           | 33,227      |
|                      | <b>TOTAL ASSETS</b>               | 4,779,335    | 493,572         | 11,919,911        | 236,873           | 225,385   | 17,655,076  |
| <b>LIABILITIES</b>   |                                   |              |                 |                   |                   |           |             |
| 00-2100              | UNAVAILABLE PROPERTY TAXES        |              | 317,096         |                   |                   |           | 317,096     |
| 00-2200              | ACCOUNTS PAYABLE                  |              | 85,404          |                   |                   |           | 85,404      |
| 00-2201              | COMPENSATED ABSENCES - CURRENT PO |              | 16,797          |                   |                   |           | 16,797      |
| 00-2203              | BONDS PAYABLE 2012A - CURRENT POR |              |                 | 9,088             |                   |           | 9,088       |
| 00-2204              | BONDS PAYABLE 2012B - CURRENT POR |              |                 | 30,000            |                   |           | 30,000      |
| 00-2205              | BONDS PAYABLE 2015 - CURRENT PORT |              |                 | 145,000           |                   |           | 145,000     |
| 00-2230              | DUE TO AIRPORT - BEL AIR          |              |                 | 360,000           |                   |           | 360,000     |
| 00-2240              | ACCURED INTEREST PAYABLE          |              |                 | 23,500            |                   |           | 23,500      |
| 00-2304              | BONDS PAYABLE 2012B - LONG-TERM P |              |                 | 47,199            |                   |           | 47,199      |
| 00-2305              | BONDS PAYABLE 2015 - LONG-TERM PO |              |                 | 615,000           |                   |           | 615,000     |
| 00-2340              | HEALTH INSURANCE DEDUCTIONS PAYAB |              |                 | 1,625,000         |                   |           | 1,625,000   |
| 00-2360              | UNION DUES/NCPRS PAYABLE          |              |                 |                   |                   |           |             |
| 00-2370              | SUI PAYABLE                       |              |                 | 288               |                   |           | 288         |
| 00-2400              | OTHER DEFERRED REVENUE            |              |                 | 152               |                   |           | 152         |
| 00-2410              | CUSTOMER DEPOSITS HELD            |              | 694,976         |                   |                   |           | 694,976     |
| 00-2650              | NET PENSION LIABILITY             |              | 14,302          |                   |                   |           | 14,302      |
| 00-2660              | DEFERRED INFLOWS                  |              |                 | 17,727            |                   |           | 17,727      |
| 00-2665              | GASB 87 DEFERRED INFLOW           |              |                 | 19,899            |                   |           | 19,899      |
| 00-2690              | UNAMORTIZED BOND PREMIUM          |              | 17,306          |                   |                   |           | 17,306      |
| 00-2695              | GASB83 ASSET RETIREMENT OBLIGATIO |              |                 | 58,051            |                   |           | 58,051      |
|                      | <b>TOTAL LIABILITIES</b>          | 1,123,980    | 16,797          | 3,308,188         | 205,781           | 3,503     | 4,658,249   |
| <b>FUND BALANCES</b> |                                   |              |                 |                   |                   |           |             |
| 00-3000              | FUND BALANCE                      | 2,130,889    | 779,910         | 8,197,308         | 30,150            | 1,332,975 | 4,273,924   |
| 00-3001              | NET POSITION                      |              |                 |                   |                   |           | 8,197,308   |

Comparative Balance Sheet

Period Ending 10/31/2023

| DEPT/ACCOUNT                       | DESCRIPTION | FUND 01<br>GENERAL FUND | FUND 20<br>MOTOR FUEL FUND WATER | FUND 31<br>& SEWER FUN DEBT SERVICE | FUND 32<br>FUND GOV FUNDS | FUND 90<br>CAPITAL | Total      |
|------------------------------------|-------------|-------------------------|----------------------------------|-------------------------------------|---------------------------|--------------------|------------|
| <b>FUND BALANCES</b>               |             |                         |                                  |                                     |                           |                    |            |
| <b>TOTAL FUND EQUITY</b>           |             | 2,130,889               | 779,910                          | 8,197,308                           | 30,150                    | 1,332,975          | 12,471,232 |
| Beginning Fund Balance             |             | 2,130,889               | 779,910                          | 8,197,308                           | 30,150                    | 1,332,975          |            |
| Net of Revenues Vs Expenditures    |             | 1,524,461               | (303,134)                        | 414,414                             | 942                       | (1,111,092)        |            |
| Ending Fund Balance                |             | 3,655,350               | 476,776                          | 8,611,722                           | 31,092                    | 221,883            |            |
| Total Liabilities And Fund Balance |             | 4,779,330               | 493,573                          | 11,919,910                          | 236,873                   | 225,386            |            |