

# Wauponsee Township Board Meeting Minutes

## November 9, 2016

The regular scheduled meeting of the Board of Trustees of Wauponsee Township of Grundy County, the State of Illinois was held on the above date at the Wauponsee Township Road and Bridge Office for the purpose of conducting normal business. Supervisor Fannin opened the meeting at 7:00 PM. The Pledge of Allegiance to the flag followed immediately.

The meeting attendance roll call results are shown below.

Trustees:	Jeff Carr	Absent
	Andy Chandler	Physically Present
	Tom Baker	Absent
	Neil Romines	Physically Present
Supervisor:	Steven Fannin	Physically Present
Road Commissioner:	Mark Doerfler	Physically Present

Residents Present: None

### Public Comments

None

### Approval of Minutes

Meeting minutes for the October 12 meeting were presented. A motion to approve the minutes as presented was made by Trustee Romines and seconded by Trustee Chandler. The motion passed on a voice vote.

### Approval of Claims

A motion was made by Trustee Chandler and seconded by Trustee Romines to authorize the Wauponsee Township Fund claims as presented by the Supervisor and the bank end of the period summary statement.

Trustees:	Jeff Carr	Absent
	Andy Chandler	Yes
	Tom Baker	Absent
	Neil Romines	Yes
Supervisor:	Steven Fannin	Yes

The motion passed on a roll call vote. The claim details are listed on the attachment to these minutes.

A motion was made by Trustee Romines and seconded by Trustee Chandler to authorize the Wauponsee Township Road and Bridge Fund claims as presented.

Trustees:	Jeff Carr	Absent
	Andy Chandler	Yes
	Tom Baker	Absent
	Neil Romines	Yes
Supervisor:	Steven Fannin	Yes

The motion passed on a roll call vote. The claim details are listed on the attachment to these minutes.

### Supervisor's Report

Supervisor Fannin reported the following:

- The fiscal report year ending March 31, 2017 now requires the Township to submit a list of all investments held at the end of the fiscal year including investments by type, cost and fair market value for each investment.

- The detailed fiscal report to the state is only required when more than \$850,000 is received. The Township can file a copy of the Supervisor/Treasurer Report with Township trustee signatures to meet the reporting requirement.
- The final tax distribution was made in November. The Road District received \$3,875.21, SS 37.41, GA received \$27.48 and the Township received \$151.98.

### Road Commissioner's Report

- Contacted personnel for plowing this winter.
- The Road Commissioner is considering hiring a part time employee to do routine work. A couple options are available which are still being considered.
- Snow plow installation planned.
- Ditch work is being done on Lund Rd. south ditch. A culvert will be installed under the road.
- A sand mix from Morris Sand and Gravel is being considered as an alternative to hauling sand from Elburn. This option will save on trucking costs.
- It has been determined that the existing radios can be converted to the new system. This would save the cost of purchasing new radios.
- An alarm system is being considered for the Road District Buildings. The equipment cost would be \$956 with a \$399 annual monitoring fee. During the discussion of the system several questions arose regarding the current building/equipment insurance. Is there a discount if we have an alarm system? Do many townships have one? Is it recommended? The Township is attending the TOI Conference the TORMA representative.

### Clerk's Report

The clerk will attend the November TOI Conference.

The caucus notification letters to the party committee chairmen have been mailed. Following a discussion of required caucus notifications; Supervisor Fannin said he would contact the Republican Committee Chairman to insure the party is well represented at the caucus.

Old Business

None

New Business

Approve Township Officials' 2017-2020 Salaries

Trustee Chandler made a motion to set the Supervisor's 2017-2020 salary at \$14,000 per year with an annual 3% increase in 2018, 2019 and 2020. The motion was seconded by trustee Romines and carried on a voice vote.

Trustee Romines made a motion to set the Clerk's 2017-2020 salary at \$5,412 per year with an annual 3% increase in 2018, 2019 and 2020. The motion was seconded by trustee Chandler and carried on a voice vote.

Trustee Romines made a motion to set the Trustee's 2017-2020 salary at \$100 per meeting attended. Trustee Chandler seconded the motion which carried on a voice vote.

Trustee Romines made a motion to set the Road Commissioner's 2017-2020 salary at \$33,179 per year with an annual 3% increase in 2018, 2019 and 2020. The motion was seconded by trustee Chandler and carried on a voice vote.

Determine if Truth in Taxation Hearing is required.

The expected levy increase will not meet the threshold for a hearing.

Adjournment

Being no further business, Trustee Romines made a motion to adjourn the meeting. Trustee Chandler seconded the motion, which carried on a voice vote.

The meeting was adjourned at 9:12 PM.

Meeting minutes approved on December 14, 2016

----- Trustee

----- Trustee

----- Trustee

----- Trustee

----- Supervisor

Minutes submitted by:

----- Township Clerk



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Accounts Transactions eStatements Bill Pay Quick Links Open New Account

Welcome WAUPONSEE TOWNSHIP. You have 0 unread and 0 read messages. Your last login was November 08, 2016 09:05:00 AM

List of Accounts

Deposits (\$)		335,809.49	
Account	Description	Available	Current
****6014	GENERAL ASSISTANCE	21,586.50	21,586.50
****8018	ROAD & BRIDGE FUND & DISTRICT	235,848.61	238,018.85
****7014	TOWN FUND	20,212.54	20,232.54
****8118	ROAD & BRIDGE FUND & DISTRICT	13,022.82	13,022.82
****7204	TOWN FUND	5,004.94	5,004.94
*****1209	GENERAL ASSISTANCE		37,943.84

Bill Pay

### Quickpay Zone

close this dialog x

### Calendar

Blue dates are available. Today's date is bold.

@@DueDateDayNumber@@ Due Date.

a

loading

- Pay Bills
- Popmoney

Payments you make in Pay Bills appear on the

Go To: [Advanced Bill Payment Options](#)

Express Transfer

Transfer Detail

Transfer From: GENERAL ASSISTANCE \*\*\*\*6014 \$21,586.50

Transfer To: ROAD & BRIDGE FUND & DISTRICT \*\*\*\*8018 \$235,848.61

Transfer Amount:

Transfer Date: 11/09/2016

[Advanced Transfer Options](#) [Advanced Scheduled Transfers](#)

Transaction Search

Search Criteria

Account: GENERAL ASSISTANCE \*\*\*\*6014 \$

Search: Date

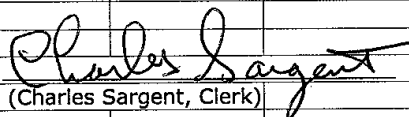
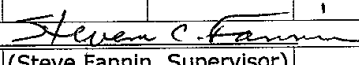
From:

Thru:

Transactions November 09, 2016

Account: GENERAL ASSISTANCE \*\*\*\*6014 \$21,586.50

Description	Amount	Balance
[0036] No History is available.		

Wauponsee Township Town Fund						
9-Nov-16						
Monthly						
Employee	Salary	FICA	Medicare	State	Total/Month	
Baker, Tom	\$ 100.00	\$ 6.20	\$ 1.45	\$ 3.75	\$ 88.60	
Carr, Jeff	\$ 100.00	\$ 6.20	\$ 1.45	\$ 3.75	\$ 88.60	
Chandler, Andy	\$ 100.00	\$ 6.20	\$ 1.45	\$ 3.75	\$ 88.60	
Romines, Neil	\$ 100.00	\$ 6.20	\$ 1.45	\$ 3.75	\$ 88.60	
Sargent, Charles	\$442.17	\$ 27.41	\$ 6.41	\$ 16.58	\$ 391.76	
Fannin, Steve	\$916.67	\$ 56.83	\$ 13.29	\$ 34.38	\$ 812.17	
Doerfler, Mark	\$2,487.21	\$ 154.21	\$ 36.06	\$ 93.27	\$ 2,203.67	
	\$ 4,246.05			Total	\$ 3,762.00	
Payable To	For				Town Fund	
ComEd	Electric service 9359639007				\$ 37.27	
NICOR	Service 19-66-71-2000 0				\$ 23.92	
Steve's Lawn Service	Service - September				\$ 100.00	
EFTPS	Federal 941's on-line				\$ 781.18	
			FICA	\$ 633.15		
			MED	\$ 148.03		
			WH			
IL TAXNET	State tax on-line (August)				\$ 220.26	
				Total	\$ 1,162.63	
Payable To	For				General Assistance Fund	
				Total	\$ -	
Loan/Transfer				Total		
				Total All	\$ 4,924.63	
Attest				Signed		
	(Charles Sargent, Clerk)				(Steve Fannin, Supervisor)	

**TOWNSHIP HIGHWAY COMMISSIONER'S MONTHLY REPORT  
TO  
COUNTY ENGINEER**

County of **GRUNDY**  
**WAUPONSEE** Township

To: CRAIG CASSEM, County Engineer  
245 North Illinois Route 47  
Morris, Illinois 60450

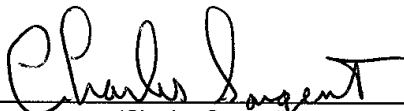
Month of **NOVEMBER 2016**

Date	Order No.	Payable to	For What	General Road & Bridge Fund
11.9.16	7052	Rodney Jones	Labor Gross\$1176, IST\$44.10, Med\$17.05, F	\$ 1,041.94
11.9.16	7053	Rodney Jones	Labor Gross\$451.50, IST\$16.93, Med\$6.55, F	\$ 400.03
11.9.16	7054	Johnson Oil	Fuel -- Gasoline	\$ 168.13
11.9.16	7055	Rendel's	Truck Inspections #3,4,5	\$ 141.00
11.9.16	7056	Southwest Oil, Inc	Waste Oil Removal	\$ 75.00
11.9.16	7057	Kindelspire Auto	Battery Cable, Battery Tenders	\$ 249.21
11.9.16	7058	Bonnell Industries	Plow Edges	\$ 2,794.00
11.9.16	7059	MAP Of Bloomington	Batteries for Grader	\$ 185.52
11.9.16	7060	SalClay	Tire Service for Backhoe	\$ 207.99
11.9.16	7061	Fastenall	Bolts for Snow Plows	\$ 21.70
11.9.16	7062	Vardal Survey Systems	Counters for Measuring wheel	\$ 85.00
11.9.16	7063	NiCor Gas	Natural Gas Service	\$ 27.74
11.9.16	7064	Midstate Asphalt Repair	20106 Spray Patching	\$ 19,999.50
11.9.16	7065	Sams Club/ Synchrony Bank	Sams Club Membership	\$ 45.00
11.9.16	7066	Menards	Supplies	\$ 30.92
11.9.16	7067	A&E Septic Services	Pump Septic Tanks/Culver Extentions -- Cham	\$ 1,160.00
11.9.16	7068	Narvick Brothers	Supplies	\$ 15.36
11.9.16	7069	Turf Team	Snow Plow Bracket for Truck 1	\$ 1,395.47
11.9.16	7070	Big R	Supplies	\$ 32.13
11.9.16	7071	Com Ed	Electrical Service	\$ 147.40
11.9.16	7072	Comcast	Internet/ Phone/ TV	\$ 190.16
11.9.16	7073	Township Officials Of Illinois	Drug Testing Program	\$ 90.00
11.9.16	7074	Bankcard Processing	Credit Card	\$ 1,440.08
11.9.16	7075	Mark Doerfler	Cell Phone	\$ 100.00
<b>Monthly Total</b>				<b>\$ 30,043.28</b>


**Monthly Summary Of Receipts, Expenditures, & Balances**

Beginning Month Balance		
Receipts During Month	\$	30,043.28
Ending Month Balance	\$	(30,043.28)

Attest

  
(Charles Sargent)

Signed

  
(Mark W. Doerfler)



11/9/2016

**Budget 2016-2017**  
4/1/2016 through 3/31/2017 Using 2016-2017

Page 1

Category Description	4/1/2016 Actual	- Budget	3/31/2017 Difference
<b>INCOME</b>			
Interest	0.00	25.00	-25.00
Loan From Township	0.00	0.00	0.00
Misc. Deposit	0.00	4,000.00	-4,000.00
Standard Bank Loan	0.00	0.00	0.00
Tax Income	0.00	355,000.00	-355,000.00
Transfer from Road and Bridge Savings	0.00	0.00	0.00
<b>TOTAL INCOME</b>	<b>0.00</b>	<b>359,025.00</b>	<b>-359,025.00</b>
<b>EXPENSES</b>			
Admin Capitol Outlay			
Equipment	438.14	500.00	61.86
Other Admin Capitol Outlay	156.80	0.00	-156.80
<b>TOTAL Admin Capitol Outlay</b>	<b>594.94</b>	<b>500.00</b>	<b>-94.94</b>
Admin Commodities			
Office Supplies	406.83	500.00	93.17
Other Admin Commodities	0.00	0.00	0.00
<b>TOTAL Admin Commodities</b>	<b>406.83</b>	<b>500.00</b>	<b>93.17</b>
Admin Contrcatual Service			
Contract Payment	2,242.26	550.00	-1,692.26
Insurance	0.00	7,300.00	7,300.00
Leagal Service	0.00	500.00	500.00
Postage	12.38	100.00	87.62
Printing	0.00	20.00	20.00
Publishing	0.00	0.00	0.00
Telephone	2,838.90	4,000.00	1,161.10
Training	0.00	200.00	200.00
Traveling Expence	0.00	200.00	200.00
Other Admin Contrcatual Service	1,497.97	0.00	-1,497.97
<b>TOTAL Admin Contrcatual Service</b>	<b>6,591.51</b>	<b>12,870.00</b>	<b>6,278.49</b>
Admin Other	267.08	3,000.00	2,732.92
Admin Personnel			
Salaries	0.00	15,000.00	15,000.00
Other Admin Personnel	0.00	0.00	0.00
<b>TOTAL Admin Personnel</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
GC Highway Commissioners	0.00	0.00	0.00
Maint Capitol Outlay			
Building	1,009.70	2,000.00	990.30
Equipment	0.00	39,852.90	39,852.90
Vehicle	483.10	5,000.00	4,516.90
Other Maint Capitol Outlay	0.00	0.00	0.00
<b>TOTAL Maint Capitol Outlay</b>	<b>1,492.80</b>	<b>46,852.90</b>	<b>45,360.10</b>
Maint Commodities			
Bridge	0.00	0.00	0.00
Buliding	230.95	10,000.00	9,769.05
Diesel Fuel	1,343.58	10,000.00	8,656.42
Equipment	9,423.52	4,000.00	-5,423.52
Gasoline	1,564.54	5,000.00	3,435.46
Lubricants	0.00	2,000.00	2,000.00
Operating Supplies	5,315.65	8,000.00	2,684.35

11/9/2016

**Budget 2016-2017**  
4/1/2016 through 3/31/2017 Using 2016-2017

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Category Description	4/1/2016 Actual	- Budget	3/31/2017 Difference
Road	37,715.92	45,000.00	7,284.08
Snow Removal	213.20	5,000.00	4,786.80
Vehicle	6,965.80	10,000.00	3,034.20
Other Maint Commodities	0.00	0.00	0.00
<b>TOTAL Maint Commodities</b>	<b>62,773.16</b>	<b>99,000.00</b>	<b>36,226.84</b>
<b>Maint Contractual Service</b>			
Bridge	0.00	0.00	0.00
Building	1,479.25	20,000.00	18,520.75
Contract Payment	0.00	0.00	0.00
Engineering Services	0.00	10,000.00	10,000.00
Equipment	3,457.03	5,000.00	1,542.97
Rentals	1,171.48	10,000.00	8,828.52
Road	114,309.69	150,000.00	35,690.31
Snow Removal	5,564.31	10,000.00	4,435.69
Utilities	1,895.97	6,000.00	4,104.03
Vehicle	3,730.27	5,000.00	1,269.73
Other Maint Contractual Service	0.00	0.00	0.00
<b>TOTAL Maint Contractual Service</b>	<b>131,608.00</b>	<b>216,000.00</b>	<b>84,392.00</b>
<b>Maint Other</b>			
IPWMAN Deployment	0.00	2,000.00	2,000.00
Miscellaneous Expencc	429.46	3,500.00	3,070.54
Other Maint Other	0.00	0.00	0.00
<b>TOTAL Maint Other</b>	<b>429.46</b>	<b>5,500.00</b>	<b>5,070.54</b>
<b>Maint Personnel</b>			
Salaries	14,661.53	50,000.00	35,338.47
Other Maint Personnel	0.00	0.00	0.00
<b>TOTAL Maint Personnel</b>	<b>14,661.53</b>	<b>50,000.00</b>	<b>35,338.47</b>
<b>TOTAL EXPENSES</b>	<b>218,825.31</b>	<b>449,222.90</b>	<b>230,397.59</b>
<b>OVERALL TOTAL</b>	<b>-218,825.31</b>	<b>-90,197.90</b>	<b>-128,627.41</b>

ZONE 1														
113 Surveys Sent      62 (54.87%) Surveys Returned														
Office	Responses Received	How Paid			Salary Ranges								Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000			
Supervisor	62	100%	0.00%	0.00%	0.00%	0.00%	0.00%	8.06%	20.97%	20.97%	50.00%	26	37	
Clerk	62	100%	0.00%	0.00%	0.00%	0.00%	4.84%	32.26%	32.26%	20.97%	9.68%	11	25	
Commissioner	56	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17.86%	14.29%	67.86%	5	6	
Assessor	60	100%	0.00%	0.00%	0.00%	0.00%	0.00%	3.33%	10.00%	20.00%	66.67%	29	40	
Multi-Assessor	2	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0%	100.00%	0.00%	0.00%	Included with Assessor total	Included with Assessor total	
Trustees	60	73.33%	25.00%	1.67%	0.00%	11.67%	61.67%	23.33%	1.67%	0.00%	1.67%	29	37	
Collectors	3	100.00%	0.00%	0.00%	66.67%	33.33%	0.00%	0.00%	0.00%	0.00%	0.00%	1	1	
Road Treas	41	100%	0.00%	0.00%	12.20%	12.20%	75.61%	0.00%	0.00%	0.00%	0.00%	NA	NA	

ZONE 2														
168 Surveys Sent      100 (59.53%) Surveys Returned														
Office	Responses Received	How Paid			Salary Ranges								Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000			
Supervisor	99	95.96%	2.02%	2.02%	0.00%	0.00%	19.19%	42.42%	23.23%	9.09%	6.06%	4	19	
Clerk	100	94.00%	3.00%	3.00%	0.00%	0.00%	52.00%	38.00%	8.00%	2.00%	0.00%	1	8	
Commissioner	98	97.96%	2.04%	0.00%	0.00%	0.00%	2.04%	2.04%	18.37%	32.65%	44.90%	9	31	
Assessor	44	100.00%	0.00%	0.00%	0.00%	0.00%	2.27%	2.27%	29.55%	27.27%	38.64%	7	21	
Multi-Assessor	40	97.50%	2.50%	0.00%	0.00%	0.00%	2.50%	30.00%	42.50%	17.50%	0.00%	Included with Assessor total	Included with Assessor total	
Trustees	100	45.00%	55.00%	0.00%	7.00%	49.00%	43.00%	1.00%	0.00%	0.00%	0.00%	0	0	
Collectors	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	0	
Road Treas	39	100%	0.00%	0.00%	12.82%	23.08%	64.10%	0.00%	0.00%	0.00%	0.00%	NA	NA	

ZONE 3														
318 Surveys Sent      181 (56.92%) Surveys Returned														
Office	Responses Received	How Paid			Salary Ranges								Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000			
Supervisor	181	92.82%	4.97%	3.31%	0.00%	0.55%	56.35%	31.49%	5.52%	2.21%	3.87%	6	15	
Clerk	181	92.27%	4.97%	2.76%	0.55%	4.42%	79.56%	12.71%	1.66%	1.10%	0.00%	2	7	
Commissioner	173	95.95%	3.47%	16.67%	0.00%	0.00%	1.73%	3.47%	21.97%	34.10%	38.73%	12	27	
Assessor	50	98.00%	0.00%	2.00%	0.00%	0.00%	18.00%	22.00%	32.00%	8.00%	20.00%	5	13	
Multi-Assessor	75	100.00%	0.00%	0.00%	0.00%	0.00%	14.67%	53.33%	25.33%	4.00%	0.00%	Included with Assessor total	Included with Assessor total	
Trustees	181	28.73%	70.17%	1.10%	34.81%	54.14%	11.05%	0.00%	0.00%	0.00%	0.00%	0	2	
Collectors	8	100.00%	0.00%	0.00%	12.50%	0.00%	62.50%	25.00%	0.00%	0.00%	0.00%	0	1	
Road Treas	50	100.00%	0.00%	0.00%	26.00%	20.00%	54.00%	0.00%	0.00%	0.00%	0.00%	NA	NA	

**Proposed Alarm System Equipment and Annual Service Cost**

<b>Item</b>	<b>Quantity</b>	<b>Price Each</b>	<b>Total Cost</b>
Go Control Pannel and Cell Module	1	\$ 251.00	\$ 251.00
Door Window Sensor	2	\$ 22.00	\$ 44.00
Motion Sensor	1	\$ 53.00	\$ 53.00
Tilt Sensor (garage doors)	1	\$ 32.00	\$ 32.00
Key Pad	3	\$ 41.00	\$ 123.00
Strobe Siren	1	\$ 43.00	\$ 43.00
Heat Detector	6	\$ 64.00	\$ 384.00
Range Extender	1	\$ 26.00	\$ 26.00
<b>Grand Total</b>			<b>\$ 956.00</b>

<b>Annual Service Cost</b>	<b>\$ 399.00</b>
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CERTIFIED PUBLIC ACCOUNTANTS

116 E. Washington Street  
Suite One  
Morris, Illinois 60450

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MATT MELVIN  
CHRIS CHRISTENSEN  
STEPHANIE HEISNER

October 17, 2016

Dear Client,

Please review the following information regarding recent Government Accounting Standards Board (GASB) updates that could have an impact on the Government. The Government should consider the impact, if any, these changes will have on its future audited Annual Financial Reports, and should make arrangements to provide any necessary information to us during the course of our audits.

***GASB Statement No. 72, Fair Value Measurement and Application***

Issued in February 2015, the objective of this Statement is to address accounting and financial reporting issues related to fair value measurements and provide guidance for determining a fair value measurement for financial reporting purposes. The Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The requirements of this Statement will be effective beginning with the fiscal year ending March 31, 2017.

Governments impacted by this Statement should be prepared to provide us with the following information each year:

- Detailed schedule or statement of all investments held at the end of the fiscal year, including investments by type, cost and fair value for each investment, investment maturity, and investment rating (when applicable)

***GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans***

Issued in June 2015, this Statement establishes new accounting and financial reporting requirements for OPEB plans. The scope of this Statement includes OPEB plans, defined benefit and defined contribution; that are administered through trusts that meet specified criteria. This statement also includes requirements to address financial reporting for assets accumulated for the purpose of providing defined benefit OPEB through OPEB plans that are not administered through trusts that meet specified criteria. The requirements of this statement will be effective for the fiscal year ending March 31, 2018.


Governments impacted by this Statement should be prepared to provide us with the following information each year:

- GASB 74-compliant actuarial valuation report prepared by a qualified third party actuary for each OPEB plan that meets the requirements outlined in the Standard.

**GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.**

Issued in June 2015, this Statement establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain non-employer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities. The requirements of this Statement will be effective for the fiscal year ending March 31, 2019.

Governments impacted by this Statement should be prepared to provide us with the following information each year:

-  GASB 75-compliant actuarial valuation report prepared by a qualified third party actuary for each OPEB plan that meets the requirements outlined in the Standard.

**GASB Statement No. 77, Tax Abatement Disclosures**

Issued in August 2015, this Statement is intended to improve financial reporting by requiring governments that enter into tax abatement agreements to disclose certain information about the agreements. The requirements of this Statement will be effective for the fiscal year ending March 31, 2017.

~~Governments impacted by this Statement should be prepared to provide us with the following information each year:~~

- Detailed schedule of all tax abatement agreements impacting the Government, including the nature of the agreement and the financial impact of each on the Government.

**GASB Statement No. 79, *Certain External Investment Pools and Pool Participants***

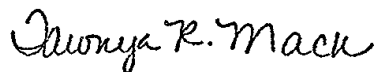
Issued in December 2015, the objective of this Statement is to address accounting for certain external investment pools and their participants the accounting and financial reporting implications that result from changes in the regulatory provisions referenced by previous accounting and financial reporting standards. The requirements of this Standard will be effective for the fiscal year ending March 31, 2017.

Governments impacted by this Statement should be prepared to provide us with the following information each year:

- Detailed schedule or statement of all investments held in external investment pools at the end of the fiscal year

The complete text for all of the updated standards can be found at <http://www.gasb.org>. As always, please feel free to contact us with any questions or concerns you have regarding these changes.

Sincerely,



Tawnya R. Mack, CPA  
Mack & Associates, P.C.



# Illinois General Assembly

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Updating the database of the Illinois Compiled Statutes (ILCS) is an ongoing process. Recent laws may not yet be included in the ILCS database, but they are found on this site as [Public Acts](#) soon after they become law. For information concerning the relationship between statutes and Public Acts, refer to the [Guide](#).

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Because the statute database is maintained primarily for legislative drafting purposes, statutory changes are sometimes included in the statute database before they take effect. If the source note at the end of a Section of the statutes includes a Public Act that has not yet taken effect, the version of the law that is currently in effect may have already been removed from the database and you should refer to that Public Act to see the changes made to the current law.

Search By Number  
(example: HB0001)

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### LOCAL GOVERNMENT

#### (50 ILCS 310/) Governmental Account Audit Act. ✓

Search By Keyword

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(50 ILCS 310/0.01) (from Ch. 85, par. 700)  
Sec. 0.01. Short title. This Act may be cited as the Governmental Account Audit Act.  
(Source: P.A. 86-1324.)

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(50 ILCS 310/1) (from Ch. 85, par. 701)  
Sec. 1. Definitions. As used in this Act, unless the context otherwise indicates:

"Governmental unit" or "unit" includes all municipal corporations in and political subdivisions of this State that appropriate more than \$5,000 for a fiscal year, with the amount to increase or decrease by the amount of the Consumer Price Index (CPI) as reported on January 1 of each year, except the following:

- (1) School districts.
- (2) Cities, villages, and incorporated towns subject to the Municipal Auditing Law, as contained in the Illinois Municipal Code, and cities that file a report with the Comptroller under Section 3.1-35-115 of the Illinois Municipal Code.
- (3) Counties with a population of 1,000,000 or more.
- (4) Counties subject to the County Auditing Law.
- (5) Any other municipal corporations in or political subdivisions of this State, the accounts of which are required by law to be audited by or under the direction of the Auditor General.
- (6) (Blank).
- (7) A drainage district, established under the Illinois Drainage Code (70 ILCS 605), that did not receive or expend any moneys during the immediately preceding fiscal year or obtains approval for assessments and expenditures through the circuit court.
- (8) Public housing authorities that submit financial reports to the U.S. Department of Housing and Urban Development.

"Governing body" means the board or other body or officers having authority to levy taxes, make appropriations, authorize the expenditure of public funds or approve claims for any governmental unit.

"Comptroller" means the Comptroller of the State of



Illinois.

"Consumer Price Index" means the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor.

"Licensed public accountant" means the holder of a valid certificate as a public accountant under the Illinois Public Accounting Act.

"Audit report" means the written report of the licensed public accountant and all appended statements and schedules relating to that report, presenting or recording the findings of an examination or audit of the financial transactions, affairs, or conditions of a governmental unit.

"Report" includes both audit reports and reports filed instead of an audit report by a governmental unit receiving revenue of less than \$850,000 during any fiscal year to which the reports relate.

(Source: P.A. 92-191, eff. 8-1-01; 92-582, eff. 7-1-02.)

(50 ILCS 310/2) (from Ch. 85, par. 702)

Sec. 2. Except as otherwise provided in Section 3, the governing body of each governmental unit shall cause an audit of the accounts of the unit to be made by a licensed public accountant. Such audit shall be made annually and shall cover the immediately preceding fiscal year of the governmental unit. The audit shall include all the accounts and funds of the governmental unit, including the accounts of any officer of the governmental unit who receives fees or handles funds of the unit or who spends money of the unit. The audit shall begin as soon as possible after the close of the last fiscal year to which it pertains, and shall be completed and the audit report filed with the Comptroller within 180 days after the close of such fiscal year unless an extension of time is granted by the Comptroller in writing. An audit report which fails to meet the requirements of this Act shall be rejected by the Comptroller and returned to the governing body of the governmental unit for corrective action. The licensed public accountant making the audit shall submit not less than 3 copies of the audit report to the governing body of the governmental unit being audited.

All audits to be filed with the Comptroller under this Section must be submitted electronically and the Comptroller must post the audit reports on the Internet no later than 45 days after they are received. If the governmental unit provides the Comptroller's Office with sufficient evidence that the audit report cannot be filed electronically, the Comptroller may waive this requirement. The Comptroller must also post a list of governmental units that are not in compliance with the reporting requirements set forth in this Section.

Any financial report under this Section shall include the name of the purchasing agent who oversees all competitively bid contracts. If there is no purchasing agent, the name of the person responsible for oversight of all competitively bid contracts shall be listed.

(Source: P.A. 99-459, eff. 8-25-15.)

(50 ILCS 310/3) (from Ch. 85, par. 703)

Sec. 3. Any governmental unit receiving revenue of less than \$850,000 for any fiscal year shall, in lieu of complying with the requirements of Section 2 for audits and audit reports, beginning with fiscal year 2016, either: (i) cause an audit of the accounts of the unit to be made once every 4 years and file with the Comptroller an annual financial report containing information required by the Comptroller, or (ii) file with the Comptroller an annual financial report containing information required by the Comptroller, a copy of

which has been provided to each member of that governmental unit's board of elected officials, presented either in person or by a live phone or web connection during a public meeting, and approved by a 3/5 majority vote. In addition, a governmental unit receiving revenue of less than \$850,000 may file with the Comptroller any audit reports which may have been prepared under any other law. Any governmental unit receiving revenue of \$850,000 or more for any fiscal year shall, in addition to complying with the requirements of Section 2 for audits and audit reports, file with the Comptroller the financial report required by this Section. Such financial reports shall be on forms so designed by the Comptroller as not to require professional accounting services for its preparation. All reports to be filed with the Comptroller under this Section must be submitted electronically and the Comptroller must post the reports on the Internet no later than 45 days after they are received. If the governmental unit provides the Comptroller's Office with sufficient evidence that the report cannot be filed electronically, the Comptroller may waive this requirement. The Comptroller must also post a list of governmental units that are not in compliance with the reporting requirements set forth in this Section.

Any financial report under this Section shall include the name of the purchasing agent who oversees all competitively bid contracts. If there is no purchasing agent, the name of the person responsible for oversight of all competitively bid contracts shall be listed.

(Source: P.A. 97-890, eff. 8-2-12; 97-1142, eff. 12-28-12; 98-1019, eff. 7-1-15.)

(50 ILCS 310/4) (from Ch. 85, par. 704)

Sec. 4. Overdue report.

(a) If the required report for a governmental unit is not filed with the Comptroller in accordance with Section 2 or Section 3, whichever is applicable, within 180 days after the close of the fiscal year of the governmental unit, the Comptroller shall notify the governing body of that unit in writing that the report is due and may also grant a 60 day extension for the filing of the audit report. If the required report is not filed within the time specified in such written notice, the Comptroller shall cause an audit to be made by a licensed public accountant, and the governmental unit shall pay to the Comptroller actual compensation and expenses to reimburse him for the cost of preparing or completing such report.

(b) The Comptroller may decline to order an audit and the preparation of an audit report (i) if an initial examination of the books and records of the governmental unit indicates that the books and records of the governmental unit are inadequate or unavailable due to the passage of time or the occurrence of a natural disaster or (ii) if the Comptroller determines that the cost of an audit would impose an unreasonable financial burden on the governmental unit.

(c) The State Comptroller may grant extensions for delinquent audits or reports. The Comptroller may charge a governmental unit a fee for a delinquent audit or report of \$5 per day for the first 15 days past due, \$10 per day for 16 through 30 days past due, \$15 per day for 31 through 45 days past due, and \$20 per day for the 46th day and every day thereafter. These amounts may be reduced at the Comptroller's discretion. All fees collected under this subsection (c) shall be deposited into the Comptroller's Administrative Fund.

(Source: P.A. 98-922, eff. 8-15-14; 99-459, eff. 8-25-15.)

(50 ILCS 310/4.5)

Sec. 4.5. Comptroller's Audit Expense Revolving Fund. There is created the Comptroller's Audit Expense Revolving Fund as a special fund to be held by the State Treasurer, ex officio, as custodian, but separate and apart from the funds in the State treasury. The following moneys shall be deposited into that Fund:

(1) All moneys received by the Comptroller for reimbursement of the Comptroller's cost of performing audits and preparing or completing reports under Section 4 of this Act, Section 6-31004 of the Counties Code, or Section 8-8-4 of the Illinois Municipal Code.

(2) All moneys appropriated to that Fund by the General Assembly.

Expenditures from the Fund shall be made on vouchers signed by the Comptroller, for the sole purpose of paying the Comptroller's cost of performing audits and preparing or completing reports under Section 4 of this Act, Section 6-31004 of the Counties Code, or Section 8-8-4 of the Illinois Municipal Code.

The State Treasurer shall invest moneys in the Fund in the same manner and subject to the same restrictions as moneys in the State treasury.

(Source: P.A. 88-280.)

(50 ILCS 310/5) (from Ch. 85, par. 705)

Sec. 5. The audit report shall contain statements that conform with generally accepted accounting principles and that set forth, insofar as possible, the financial position and results of financial operations for each fund of the governmental unit. Each audit report shall include only financial information, findings and conclusions that are adequately supported by evidence in the auditor's working papers to demonstrate or prove, when called upon, the basis for the matters reported and their correctness and reasonableness. In connection with this, each governmental unit shall retain the right of inspection of the auditor's working papers and shall make them available to the Comptroller, or his designee, upon request. The audit report shall also include the professional opinion of the licensed public accountant with respect to the financial statements or, if an opinion cannot be expressed, a declaration that he is unable to express such opinion and an explanation of the reasons he cannot do so. Each audit report shall include the certification of the accountant or accountants making the audit that the audit has been performed in compliance with generally accepted auditing standards.

(Source: P.A. 85-1000.)

(50 ILCS 310/6) (from Ch. 85, par. 706)

Sec. 6. When the audit is completed the licensed public accountant making such audit shall make and sign at least 3 copies of the report of the audit and immediately file them with the governmental unit audited. Governmental units receiving revenue of \$850,000 or more for any fiscal year shall immediately make one copy of the audit report and one copy of the financial report required by Section 3 of this Act a part of its public record. Governmental units receiving revenue of less than \$850,000 shall immediately make one copy of the audit report, or one copy of the report authorized by Section 3 of this Act to be filed instead of the audit report, a part of its public record. These copies shall be open to public inspection. In addition, the governmental unit shall file one copy of the report with the Comptroller and with the county clerk of the county in which the principal office of the governmental unit is located. A governmental unit may, in

filing its audit report with the Comptroller, transmit with such report any comment or explanation that it wishes to make concerning the report.

(Source: P.A. 92-582, eff. 7-1-02.)

(50 ILCS 310/7) (from Ch. 85, par. 707)

Sec. 7.

The report filed with the Comptroller, together with any accompanying comment or explanation, immediately becomes part of his public records and shall at all times thereafter be open to public inspection.

(Source: P.A. 78-592.)

(50 ILCS 310/9) (from Ch. 85, par. 709)

Sec. 9. The expenses of the audit and investigation of public accounts provided for by this Act, whether ordered by the governing body or the Comptroller, shall be paid by the governmental unit for which the audit is made. Payment shall be ordered by the governing body out of the funds of the unit and such authorities shall make provision for payment. Contracts for the performance of audits required by this Act may be entered into without competitive bidding. If the audit is made by a licensed public accountant retained by the Comptroller, the governmental unit shall pay to the Comptroller actual compensation and expenses to reimburse him for the cost of making such audit.

The governing body of any governmental unit having taxing powers may levy an auditing tax in an amount that will not require extension of such tax at a rate in excess of .005% of the value of all taxable property in the unit as equalized or assessed by the Department of Revenue. This auditing tax may be in excess of or in addition to any statutory limitation of rate or amount. Money received from the auditing tax shall be held in a special fund and used only for the payment of auditing expenses.

(Source: P.A. 81-1509.)

(50 ILCS 310/10) (from Ch. 85, par. 710)

Sec. 10. This Act does not relieve any officer of any other duties required by law of him with respect to the auditing of public accounts or the disbursement of public funds. Failure of the governing body of any governmental unit to comply with the provisions of this Act does not affect the legality of taxes levied for any of the funds of such governmental unit.

(Source: P.A. 91-357, eff. 7-29-99.)

(50 ILCS 310/11) (from Ch. 85, par. 711)

Sec. 11. The governing body of a governmental unit may establish an audit committee, and may appoint members of the corporate authority or other appropriate officers to the committee, to review audit reports prepared under this Act and any other financial reports and documents, including management letters prepared by or on behalf of the unit.

(Source: P.A. 82-644.)

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## FY 2016 AFR REPORTING

### WHAT'S NEW

- **STATUTE AMENDED**
  - Beginning FY 2016, Governmental Account Audit Act (50 ILCS 310/3) now requires ALL Special Purpose governments with Total Revenue less than \$850,000 to submit to our office EITHER an audit every four years OR an AFR that has been provided to each member of the board and approved by a 3/5 majority vote. Log into Comptroller Connect Internet Filing (CCIF) for more details.
- **PENSION PAGE AMENDED**
  - The CCIF pension page has been amended to reflect changes to pension reporting requirements. New information required:
    - Deferred Outflow of Resources and Deferred Inflow of Resources
    - A Reporting Date and a Measurement Date

### THINGS YOU SHOULD KNOW

- **NEW MENU FORMAT**  
Navigation menus are now at the top of each screen and will build as you complete each step.
- **PASSWORDS ARE NO LONGER MAILED**  
Use your current password to log in, or if you have forgotten your password, click the 'Forgot my password' link, select the Security Question, and enter the Answer set up by your government. You should adopt internal procedures to manage your passwords so that you know and keep track at all times of (1) your current password, and (2) your Security Question and Answer.
- **YOU CANNOT SUBMIT A FY 2016 AFR IF PRIOR FISCAL YEAR AFRs ARE DUE**
- **CONTACT INFORMATION SECTION – YOU CANNOT SUBMIT YOUR AFR IF ...**
  - ALL the fields in the Contact Information section for each contact type are not completed.
  - Your email addresses are **not** VALIDATED. This can be done by (1) clicking on each yellow question mark, and then (2) replying to the email that is sent to you as a result.
    - **Note:** Help to prevent Illinois Comptroller emails from being delivered to your "Spam/Junk" folder by ADDING OUR EMAIL DOMAIN 'illinoiscomptroller.gov' to your Contact E-mail list.
- **IF YOU DID NOT SUBMIT A FEIN number and W-9 document OR DID NOT SUBMIT AN EXPLANATION FOR NOT PROVIDING A FEIN for FY 2015, you will be required to do so.**
- **TO SUBMIT, users MUST fill in ALL required fields and upload required supporting documents.**
- **YOU CANNOT USE PUNCTUATION (I.E. DOLLAR SIGNS AND COMMAS) FOR DATA ENTRY**
- **FINISH UP SCREEN ERRORS**
  - Errors will be grouped into two categories (1) **Critical** (errors that must be corrected in order to submit) and (2) **Non-Critical** (errors that you may be contacted about).

**Wauponse Township Board  
Meeting Agenda  
November 9, 2016  
7:00pm at Township Road District  
Office**

1. Call Meeting to Order  
Pledge of Allegiance
  2. Public Comment/ Statements
  3. Approval of Minutes
  4. Approval of Claims
  5. Reports  
Supervisor's  
Highway Commissioner's  
Clerk's
  6. Old Business
  7. New Business  
Approve Township Officials' 2017-2020 salaries.  
  
Determine if Truth in Taxation Hearing is required.
  8. Adjournment
-