

McHenry Township Monthly Meeting Agenda

3703 N. Richmond Road, Johnsburg, IL. 60051

August 10, 2017

7:00 pm

McHenry Township Town Hall

McHenry Township broadcasts their meetings via live stream on You Tube. To view the meetings go to this web site: www.mchenrytownship.com and click on button (link) or go to: www.youtube.com **Type in: mchenrytownshiplive**

In addition, the proceedings of the McHenry Township meeting are being audio-recorded only to aid in the preparation of the Minutes and are not retained as part of the permanent records of the Township.

- I. CALL TO ORDER/ PLEDGE OF ALLEGIANCE/ ROLL CALL**
- II. PUBLIC COMMENT**
(Remarks limited to three minutes per person)
- III. APPROVAL OF MINUTES**
 - A.) June 8, 2017 Regular Board of Trustees Meeting
 - B.) July 13, 2017 Regular Board of Trustees Meeting
 - C.) July 13, 2017 Executive Session Minutes
- IV. REVIEW OF EXECUTIVE SESSION MINUTES****
- V. MOTION FOR APPROVAL OF RECEIPTS AND BILLS FOR THE TOWN FUND**
- VI. MOTION FOR APPROVAL OF RECEIPTS AND BILLS FOR GENERAL ROAD & BRIDGE FUND**
- VII. MOTION FOR APPROVAL OF RECEIPTS AND BILLS FOR PERMANENT HARD ROAD FUND**
- VIII. FUND TRANSFER** (If Necessary)
- IX. NEW BUSINESS**
 - A.) Review McHenry Township Annual Financial Report Audit Dated March 31, 2017. Action, accept financial audit.
 - B.) Review and possible action on current McHenry Township Weed Ordinance.
 - C.) Discussion and action on proposal for McHenry Township Buildings, (McHenry Township Recreation Center), for LED lightning conversion and grant reimbursement program.
- X. OLD BUSINESS**
- XI. SUPERVISOR'S REPORT**
 - A.) Park Report- see packet
 - B.) General Assistance Report-see packet
 - C.) Senior Center Report- see packet

XII. ASSESSOR'S REPORT

XIII. HIGHWAY COMMISSIONER'S REPORT

XIV. EXECUTIVE SESSION

XV. ADJOURNMENT

(** If necessary)

DATES TO REMEMBER:

Sunday, September 10, 2017- Johnsbury Saufen Und Spiel Parade. Line-up at Sunnyside Park. Line up time starting at 10:00am Parade Begins at 12:30pm. Parade ends at Memorial Hall and grounds 1:30 to 2:00 pm. (ending location subject to change due to road construction)

**** If necessary**

Any member of the public wishing to address the McHenry Township Board is invited to do so by signing in at the meeting entrance on the form Request for Public Comment and, when recognized, stepping to the podium. Opportunities for public comment are provided under Public Comment Agenda Item listed on the Meeting Agenda.

McHenry Township is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations so that they can observe and/or participate in this meeting or who have questions regarding the accessibility of the meeting or the Township's facilities should contact Supervisor Adams at (815) 385-5605 promptly to allow the Township to make reasonable accommodations for those persons.

MCHENRY TOWNSHIP MONTHLY MINUTES JUNE 8 2017

STATE OF ILLINOIS
COUNTY OF MCHENRY
TOWNSHIP OF MCHENRY

S.S.

REVISED

**BOARD MEETING
MINUTES,
JUNE 8, 2017**

1 Supervisor Adams called the meeting to order in the McHenry Township Hall at the published and posted time of 7:00 pm with the Pledge of Allegiance.

2 Attending the meeting was Supervisor Adams, Trustees, Anderson, Cunningham, and Wojewski, Road Commissioner Condon, Assessor Mahady. Clerk- Aylward Attorney Meaghan Alexander . also 30 Public

Absent was Trustee Rakestraw.

3 Minutes of previous meeting

Adams said the Trustees that where at the last meeting can vote on motions if not here would have to abstain. Asked if there were any changes from last meeting, none being heard Adams move for a roll call vote as to the Trustees at the last meeting Stan yes, Cunningham yes ,Adams yes, Anderson abstain 3 yes one abstain to accept the minutes of the previous meeting

Adams Motion to change the order of our Agenda because we have a presentation from Gloria Mack from the McHenry County Historic Preservation Commission second by Anderson all signify by I, all I's Motion passed

Gloria presented a framed, fully endorsed copy to be presented to the McHenry Township Trustees.

Adams Thanked Gloria and had mentioned that she had sat on the board for many years before him

4 Review of Executive Session minutes

Adams said there was no need at this time

5 Public Comment

Robert Beltvan of McHenry thanked the ones that were on board for their services and also thanked Jim Condon for coming to his road association and explaining how he is working with the county.

Judith Gottlieb of McHenry talked about the prevailing wage and to speak in favor and gave her reasons for the Board to approve it

County Board member, Craig Wilcox of McHenry, Thanked the past Board Trustees and the Clerk for their service and welcomed the incoming Trustees and Clerk, also challenges the newly elected to get up to speed

6 Approval of the accounts

Adams asked for someone to make a motion to approval of the accounts,

Motion by Wojewski, Anderson second, but with a discussion on it, Anderson asked what we are approving, Adams told we are approving all accounts, but then go over all accounts separately

Adams Motioned to table this motion and come back to this at the end of the meeting.

Adams Motion to table , second by Anderson

Vote

Anderson yes, Cunningham yes, Wojewski yes, Adams yes, three ayes one abstain

Motion carried

Adams to move to # 10

7 Motion for approval of receipts and bills for the town fund

8 Motion for approval of receipts and bills for General Road and Bridge fund

9 Motion for approval of receipts and bills for Permanent Hard Road Fund

10 Fund transfers (if necessary)

There are no fund transfers

11 New Business

A Approve prevailing Wage Ordinances for town and Road District

Adams said State law requires that we approve

Adams Motioned to vote Second Wojewski.

Anderson will be voting ,no and gave his reason why

Cunningham also voted no, Wojewski yes, Adams yes

Vote ends in a tie

Motion fails For the prevailing Wage Ordinances For town and Road District

B Review McHenry Township Ethics Ordinances, dated 17th day April 2014

Anderson asked if it would be legal for him having a sign Abolishing the Township, being that he is a Trustee, at his place of business,

Adams to check with our Attorney

C Senior Center Report – See packet

D McHenry Township Bus Program – see packet

12 Supervisors Comments

Adams told of an Education training on July 17th in Rockford ILL. Starts at 8:00am till 1:00 or 2:00 for all Trustees and Clerk lunch will be served and you would be paid

Saturday will be a shred Day here at the township will start at 9:00am till 1:00pm paid for by Senator Althoff, personal items only, limited of three boxes . Also mentioned about the weed ordinance Cunningham asked to have on the next agenda

Adams added if the home owner doesn't pay a lien will be put on their property

A Park report - see packet

B General Assistance Report – see packet

C Senior Center – see packet

D Mchenry Township Bus Program- see packet

13 Assessor's Report Copy Attached

14 Highway Commissioner Copy Attached

15 Executive Session (if necessary)

A women from the Senior Center asked to speak

A Motion to let her speak from Cunningham, Second by Anderson All in favor,

Vote Cunningham, Yes Anderson, Yes Wojewski, Yes Adams Yes

Motion pass.

She thought We where going to close the Senior Center if there was no more Township , Anderson asked who told her that, " she said their supervisor" Anderson said that we weren't going to close it,

Adams said that if the Township was done away it would mean it would be closed

Anderson and Condon had a conversation over the matter, Anderson said there are a lot of moving parts in eliminating the Township.

Adams said we are not having a debate and to move on.

Adam to move back to the

#6 Approval of accounts

#7 Motion for approval of receipts and bills for the town fund

Total reimbursement to be approved	0
Total Bills to be approved	\$33,428.40
Total Bills paid before Audit	\$42,170.42
Total to be approved	\$75,598.82
Total receipts	\$9,178.67

Stan makes a Motion to approve, Second by Anderson

Voice vote Anderson Yes, Cunningham Yes, Wojewski Yes Adams Yes

Motion Approved

#8 Motion for the approval of receipts and bills for the General Road and Bridge Fund

Total reimbursement to be approved	0
Total bill to be approved	\$26,601.25
Total Bills paid before Audit	\$13,138.91
Total to be approved	\$39,740.16
Total Receipts	\$16,633.12

Anderson Motion to approve and pay the bills second by Wojewski

Voice Vote Anderson Yes Cunningham Yes Wojewski Yes Adams Yes

Motion approved

9 Motion for approval of receipts and bills for Permanent Hard Road Fund

Total Reimbursement	0
Total Bills to be approved	\$ 4,138.66
Total bills to be paid before Audit	\$ 23,525.55
Total Receipts	\$ 13,155.34

Motion buy Cunningham to except the receipts and pay the bills second by Wojewski

Voice vote Anderson Yes, Cunningham Yes, Wojewski Yes Adams Yes

Motion approved

16 Motion to adjourn

Motion by Anderson second by Cunningham

All signify by I all I's have it

Meeting is Adjourn

DATES TO REMEMBER

Saturday July 1, 2017 –Wonder Lake 4Th. Of July Celebration Parade-SUT 12:30 pm. At Christ the King Church, Parade starts at 1:30pm.

Sunday, July, 23, 2017- McHenry Fiesta Days Parade-SUT 12:30pm, Main Street by N.W. Train Street Station, Parade starts at 1:30pm.

Next meetings:

July, 13, 2017

Daniel R .Aylward, McHenry Township Clerk.

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MCHENRY TOWNSHIP MONTHLY MINUTES July, 13, 2017

**STATE OF ILLINOIS
COUNTY OF MCHENRY S.S.
TOWNSHIP OF MCHENRY**

**BOARD MEETING
MINUTES,
July 13 2017**

Supervisor Adams called the meeting to order in the McHenry Township Hall at the published and posted time of 7:00 pm with the Pledge of Allegiance.

Roll call: Anderson here, Cunningham here, Adams here, Rakestraw here, Wojewski here
Also attending the meeting was Assessor Mahady, Attorney Militello and 30 Public.
Road Commissioner Condon was absent

Public Comment

Mr. Peterson of 1511 Hillside Ln. McHenry IL, spoke in favor of the township, also the athletic fields and the small amount of his tax bill to cover a great service

Craig Adams of 4617 Sussex Dr. McHenry IL, spoke for James Condon in lieu of him not being here. Statement Attached

Brian McCafferty of 4820 E. WL. Rd. Wonder Lake IL, spoke to thank the board and township for their services

Geri Condon of 4823 Loyola Dr. McHenry IL, spoke supporting her son and husband James Condon's integrity and conduct to the Township and Public service.

APPROVAL OF MINUTES

There were two mistakes pointed out by Anderson, Trustee Rakestraw was not listed as being absent, also missed Wojewski was not listed as second on the motion of the prevailing wage.

Motion to Table till next meeting by Anderson, second by Rakestraw

Voice Vote Anderson aye, Cunningham aye, Rakestraw aye, Wojewski aye, Adams aye

All aye's Motion carries

Review of Executive Session Minutes - none taken

Motion for approval of receipts and bills for the Town Fund

Trustee Rakestraw Motion to approve receipts and pay bills of the Town Fund, second by Trustee Wojewski

Total reimbursements to be approved	\$144.69	Mahady class certification
Total Bills to be approved	\$ 36,034.58	
Total Bill paid prior to Audit	\$ 35,014.41	
Total to be approved	\$ 71,193.68	
Total Receipts	\$ 30,232.63	

Voice Vote Anderson aye, Cunningham aye, Adams aye, Rakestraw aye, Wojewski aye

All aye's Motion carries

Motion for approval of receipts and bills for General Road and Bridge fund

Trustee Anderson Motion to approve receipts and pay bills of the General Road and Bridge Fund second by Trustee Cunningham

Total reimbursements to be approved	\$ 861.85	Jim Condon Training
Total Bills to be approved	\$ 88,818.33	
Total Bill paid prior to Audit	\$ 20,173.18	
Total to be approved	\$ 109,853.36	
Total Receipts	\$ 99,576.46	

Voice Vote Anderson aye, Cunningham aye, Adams aye, Rakestraw aye Wojewski aye

All aye's Motion carries

Motion for approval of receipts and bills for Permanent Hard Road Fund

Trustee Wojewski Motioned to approve the receipts and pay the bills of the Permanent Hard Road Fund, second by Trustee Anderson

Total reimbursements to be approved	\$ 00.00	None
Total Bills to be approved	\$ 174,394.13	
Total Bill paid prior to Audit	\$ 19,697.91	
Total to be approved	\$ 194,092.04	
Total Receipts	\$ 444.76	

Voice count Anderson aye, Cunningham aye, Adams aye, Rakestraw aye, Wojewski aye

All aye's motion carries

Fund transfers (if necessary)

There are no fund transfers

New Business

- A) Discussion and action on proposal for McHenry Township buildings for LED lighting conversion and grant reimbursement program

Motion to approve by Trustee Rakestraw second by Trustee Cunningham

Voice Vote Anderson aye, Cunningham aye, Adams aye, Rakestraw aye, Wojewski aye

All aye's Motion carries

Old Business

Discussion of McHenry Township Ethics ordinance Dated the 17th, April 2014 and legal option regarding McHenry Township Ethics ordinance

Answer about Trustee Anderson having a sign at his place of Business by Attorney Militello Yes it is legal, as long as not conducting Trustee business, Anderson had several comments about the cost and need of TOI. Anderson asked to have an article published about the Trustee's asking not to be paid to set an example to other County's

Supervisor's Report See attached

Assessor's Report See attached

Highway Commissioner's Report See attached

Executive Session (if necessary)

Motion to recess for Executive session at 8:20pm. By Trustee Rakestraw, second by Trustee Anderson

Voice Vote Anderson aye, Cunningham aye, Rakestraw aye, Wojewski aye, Adams aye

All aye's, motion carries

Reconvene meeting

Motion to reconvene at 9:05pm. By Trustee Rakestraw second by Trustee Anderson

Voice Vote Anderson aye, Cunningham aye, Rakestraw aye, Wojewski aye, Adams aye.

All aye's motion carries

Motion to Adjournment

Motion to adjourn at 9:06pm. By Trustee Anderson, second by Trustee Rakestraw

All in favor signal by aye.

Voice Vote Anderson aye, Cunningham aye, Rakestraw aye, Wojewski aye, Adams aye.

All aye's motion carries

Next meetings:

August 10, 2017

Daniel R. Aylward, McHenry Township Clerk.

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Public Comment – James Condon
4823 Loyola Drive, McHenry Illinois

First, I would like to apologize for not being able to attend tonight's meeting in person. My absence is a result of being asked to participate in a very special family event this weekend and tonight was the rehearsal for that event.

As you may recall at the last township meeting there were many accusations made regarding both the Township Road District and my family personally and I feel those need to be responded to so as to avoid an misinformation being provided to the public.

The First accusation was nepotism and was directed at me based on my son working as a summer employee for the parks department. I would point out that if you review the ordinances covering this issue adopted by the township you would find that the policy does not apply to seasonal employees. I have included copies of this for distribution. Now if you disagree with the ordinance you are welcome to change it but don't make false accusations.

The second accusation was that my son fell asleep on the mower while mowing and was never reprimanded. As with any youth, I suppose this possible so after the meeting I call my son regarding this. He was very specific in saying that never happened and how could you ever think I would do that. This unfounded accusation obviously hurting the relationship between myself and my son. I continued to inquire about this accusation and ultimately was told that it was NOT my son but rather a fulltime employee that had went to dump grass in a confined area of the property and stopped to have a smoke break.

The third accusation was that the township routing paves roads every 5 to 6 years even if it is a dead-end road with less than 10 houses on it (Loras Lane). I went back and check the records to see how often Loras Lane was paved it turns out it was 10 years. This even seemed short for a road with such low volume of traffic. I did additional research and found out that when the first paving occurred it was done as part of the accepting of the roadway into the township road system. Unfortunately, the original paving did not hold up very well and it needed repaving.
FOR THE THIRD TIME THE ACCUSATIONS WERE PROVEN WRONG.

Now the trustees can continue with the false accusation, we can continue with the heated discussions during meeting and the trustees can continue the name-calling such as Jim Condon is a phony if they chose. Unfortunately that only leads to unproductive situations although yes you can then read about yourself in the paper and how you are standing up for your constituents even though the only real thing you are accomplishing is obstruction and bad press for the township.

Perhaps a better course of action is an open dialog in which we exchange concerns in a professional manner and the concerns can be looked into without the personal attacks of the past. I welcome any trustee to contact me and stop in to express their concerns so that I can research them and make changes if necessary.

Finally, I would caution any trustee of accusing McH. Twp. Rd. Dist. Staff of taking breaks shortly after they have started their workday. What you may not know is that those staff

members may have been working since 2:00 AM dealing with the damages caused by a severe thunderstorm. Trustee Cunningham, I believe you know exactly what I am talking about and if it happens again I will be coming to see you to have a direct conversation with you regarding interfering with my employees.

That being said, I will put the past behind us and will have an open policy to try and address any trustees concern. But, should by chance one of my employees be hassled again by a trustee or should I read in the paper more false accusations, that I will not forgive.

My hope is that the trustees take a productive approach to township business in the future.
Thank you for your time.



PRIME LAW GROUP, LLC

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James G. Militello III

jmilitello@primelawgroup.com

July 11, 2017

McHenry Township Supervisor
Craig Adams
3703 North Richmond Road
Johnsburg, Illinois 60051

RE: Ethics Ordinance – Sign Posting

Dear Craig,

We are in receipt of your correspondence requesting review of the Ethics Ordinance in light of the question raised by Trustee Bob Anderson at the McHenry Township Board of Trustees meeting on June 8, 2017, regarding whether a Township trustee can post a sign that states “Abolish Townships” in the window of his barber shop’s storefront. For the reasons herein stated, it is our opinion that a Township trustee may post such a sign, provided the trustee is not executing his or her official duties at the barber shop while the sign is posted.

McHenry Township is subject to the State Officials and Employees Ethics Act (5 ILCS 430/1-1 *et seq.*; 5 ILCS 430/70-5) and the McHenry Township Ethics Ordinance. These laws prohibit public officers and employees from performing any “prohibited political activity” while they are physically present on premises under the control of the Township and any other time when they are engaged in their official duties. McHenry Township Ethics Ordinance, Article I, Section 1-1 “Compensated time”; *See also* Illinois Attorney General “A Guide to Implementation of the Model Ethics Ordinance”.

Furthermore, “prohibited political activities” include, but are not limited to, “(1) preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event” and (2) managing or working on a campaign for elective office or for or against any referendum question.” McHenry Township Ethics Ordinance, Article 5, Section 5-1.

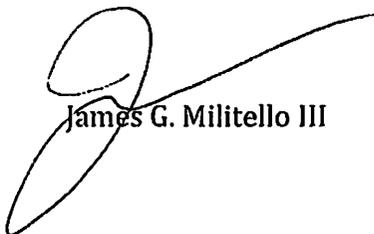
It is our opinion that the posting of a sign that states “Abolish Townships” could be considered a political demonstration and part of a campaign for or against a referendum question. Therefore, a Township trustee would be prohibited under the Act and the ordinance from posting the sign at any time when the trustee is engaged in his official duties at the same location as the sign.

Craig Adams
Page 2
July 11, 2017

For the reasons stated above, merely displaying a sign at a private business or residence does not violate the Ethics Act or Ordinance of the Township. If you have any further questions, please don't hesitate to ask.

Very truly yours,

Prime Law Group, LLC



James G. Militello III

JGM/md

McHenry Township

Parks and Facility Report June 2017

Town Hall / Johnsburg and McHenry Rooms:

- **19 Non-profit group meetings/functions.**
AA Design for Living, Tia Chi, Line Dance, BNB Dance Group, Boy Scouts, Relay for Life, Student Exchange Departure.
- **18 Special Events**
- Board Mtg, Shredding Event, Secretary of State Driving Review Class, Senior Volunteer Luncheon.
- **3 Parties**
Quinceanera, Birthday Party, Scout Banquets,
- 1 Security needed (K's Security)

Recreation Center / Lakemoor and Wonder Lake Rooms:

- **11 Non-profit group meetings/functions**
Cub Scouts, Girl Scouts, Bugle Corp practice, McHenry Bike Club Meetings, Woodstock Squares Dancing.
- **1 Special Events**
Transplant recipient tree dedication.
- **0 Rental**

WHCC Community Center:

- **7 Non-profit meetings/functions**
Women's AA, JSBG Dist. 12 Mtg., Whispering Echoes Bingo.
- **0 Special Events**
- **2 Rentals.**
Bridal Shower, Graduation Parties.

Picnic Shelters:

- **73 Non Profit Events**
Cub Scout Day Camp, Girl Scout Day Camp, Johnsburg Jr. High Picnic.
- **4 Profit Events/Functions**
Graduation Parties, Birthday Parties.

Athletic Field Use:

- **83 Baseball Field use**
Johnsburg Pigtaails, McHenry Church League, Canes, Cobras, Chaos Pro Player
- **0 Baseball Tournaments**
- **10 Soccer**
Northern United Soccer League
- **0 Football**
McHenry Junior Warrior League.

Sled Hill: Closed For Season

Weed Complaints:

- **2 Active**
- **11 Sub Total for 2017**
- **0 Liens**

Vandalism: None

Weather Damage: None



Parks and Buildings Update:

- TH Water tank replaced. Rusted and leaking.
- Baseball shelter power run.
- Baseball electric shed panel updated. Not up to code.
- Rec Center keyless entry working
- Bus driver DOT Physicals.
- Replace Clerks nameplate on front sign.
- Installed F4 foul poles.
- Front entrance culvert repaired by road dept.
- Weed/grass killer applied entire park fence lines and tree circles.
- 2-week Scout camp completed at MTWP.
- Paper shredding event held at TH Parking Lot.



Active/Scheduled Projects/Events:

- Lower parking lot crack sealer and lane stripping.
- Repair Lower parking lot light head #4.
- Repair Lower playground slide. Ordered.
- Estimate due for WHCC Replacement windows
- Attached storage bin to Food Pantry. Food Pantry purchasing unit.
- Pace Annual Audit due August 8th.
- Annual Heatwave Baseball Tournament being held at MTWP 7/7 – 7/9.
- Annual CABA Baseball Tournament 7/21 thru 7/30.



Planned Projects/Events:

- Remove 4 remaining diseased ash trees...**Parks/Road Dept.**
- Build Soil Berm behind F1 to redirect rain run off...Rd Department.
- Replace WHCC Kitchen backsplash.
- Repair and mulch Lake St and Fox Lk Park.
- Bocce Ball Court timber repair.
- Replace TH Entry door threshold.
- Bury and secure unused East Septic tank.
- Replace F4 Backstop.
- Repair Basement ramp handrail.

**McHenry Township
2017 Bus Monthly Report**

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YRLY TOTALS
<u>Senior</u>												
352	240	275	259	275	258							1659
35	35	36	36	31	33							206
<u>Disabled</u>												
187	203	239	201	228	218							1276
13	17	17	17	14	16							94
<u>General</u>												
0	0	0	0	0	0							0
0	0	0	0	0	0							0
<u>Total Units</u>												
539	443	514	460	503	476							2935
<u>New Riders</u>												
2	1	0	1	2	5							11

**McHenry Township General Assistance and Emergency Assistance Report
Calendar Year 2017**

	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Totals</u>
GA													
active client	7	7	4	3	3	6							30
denied	25	26	7	17	17	13							
in-process	2	1	2	0	1	2							
sanctioned	0	0	2	0	0	0							
terminated	3	0	2	1	0	2							
inquiries	0	0	0	0	0	0							
Total	37	34	17	21	21	21							151
Amt. Disb.	\$1,079.14	\$1,490.00	\$ 1,130.56	\$895.53	\$865.43	\$1,470.00							\$6,930.66
Med. Disb.	\$ -					\$ 130.43							\$ 130.43
EA													
approved	13	25	7	7	12	11							
denied	0	0	0	0	0	0							
in-process	0	0	0	0	0	0							
Total	13	25	7	7	12	11							75
Amt. Disb.	\$4,240.93	\$9,209.09	\$ 2,750.00	\$2,850.00	\$4,055.44	\$5,800.46							\$28,905.92
SA													
clients	37	41	41	53	42	47							
denied	0	0	8	1	5	1							
in-process	0	0	0	0	0	0							
Total	37	41	49	54	47	47							275
Amt. Disb.	\$2,900.10	\$3,041.92	\$ 4,066.79	\$2,227.02	\$3,313.19	\$3,580.56							\$19,129.58
													Total Distributed
													\$54,966.16

Assessor Report
July 13, 2017

- We are continuing to finish our 2017 assessments. As the county has already received the assessment books from several townships they are working to get those prepared to publish, so we have a little more time before they want our books. I still anticipate turning them in by the end of the month, but this gives us time to make sure we have made all the changes we intended to for this year. Even with that, it is up to the county as to when assessment changes are published and notices mailed. Once we have a definite date, I will schedule extended hours to assist with appeals.
- We are making significant progress in walking properties and updating the information on our property record cards. Prior to my taking office in January 2014, properties were not physically inspected on a regular basis. This is not only a statutory requirement of the assessors' job, it is an essential part in making sure we have the most accurate information on which to determine the property value. Since implementing a regular field inspection system, we have physically visited 7,182 parcels (approximately 29% of the total parcels in the township). Additionally, since adding a full time field person in April 2017, we have been able to increase the number of properties visited by 60%.
- The housing market is still very active with a continued trend of increasing sale prices. We also are seeing an increase in permit activity, indicating property improvements are being made. Here are the totals for sales and permits this year to date:
 - Sales: 705 (up from 644 at this time in 2016)
 - Permits: 1373 (up from 1226 at this time in 2016)
- There is still a limited time to correct a 2016 tax bill in the case of missing exemptions. If you know anyone that believes this is a possibility, please encourage them to call or come into the office. I always include information on exemptions in the township newsletter and we do see an increase in the number of people inquiring about their exemptions after reading it but it always helps to remind everyone if you have the chance.

I had a lot of positive interactions with residents during the Fourth of July activities in Wonder Lake and I look forward to attending many of the McHenry Fiesta Days events between now and the parade on Sunday July 23rd...hope to see you all there!

Respectfully submitted,

Mary Mahady

Mary Mahady

McHenry Township Road District
Monthly Trustee Report
07-13-2017

Below is information regarding the Road District and current activities:

Non-Dedicated Roads:

Below is the updated list of petitions we have received and forwarded to the County for inclusion into the County Non-Dedicated Subdivision Road program. Still no indication from the county how they will be handling these additional miles (the "24 Mile"). Hopefully they will accept them into the program by winter.

Current Petitions

Woodlawn Park Association

Shorewood Association

North Blvd. – Lakemoor

Fegers Road Association

Deep Spring Woods

North Emerald Drive

Howell's Villas – Nomis Estates (NDR's around Chapel Hill Golf Course)

Cresthill Road – South of Rte. 120 just east of Lakemoor

Schaefer's North Shore Subdivision

Ravine Ave

Crestwood, Ridgewood, North Ave (anticipate submittal of application in the near future)

2017 Road Program – Projects

Below is our list of roads to be paved in 2017 by MTRD:

Howe Road – Paved, needs striping and shoulders (done in next month).

Annabelle Street – Paved, needs shoulders (done in next month).

Parker's Highlands Subdivision – driveway culverts 2/3 replaced, should finish next week weather allowing. Then contractor will come through, grind, and pave. We follow them with shoulder work.

Riverside Drive – Paved, needs striping and shoulders (done in next month).

Reclamite Locations

Roads of 2016 Road Program – Should be done within the next two weeks weather permitting.

Bayview Rd. northwest past the bridge (paved by County in 2015)

Crack Sealing – Various Locations

Lincoln Road Reconstruction – This project did not receive funding for the 2017 construction season. I would anticipate this moving forward in 2019.

Ringwood Road Repaving – Funding has been approved for this project and it will be completed in 2018. This is a project that in a joint effort by McH. Twp. Rd. Dist., McHenry, Johnsburg and Ringwood. Local costs for this are estimated to be \$528,850 of with MTRD being responsible for \$117,650 of that total and the rest coming from FHWA.

Indian Ridge – Estimated Schedule - *Revised*

5/31/17	Construction IGA approved Transportation Committee.
6/15/17	Construction IGA approved County Board
6/22/17	Advertise for Bid Opening.
6/28/17	Project Bid Opening.

Note: Bids came in significantly higher than the original estimate of \$4.5 Million and the final estimate of \$5.32 Million by HR Green. The lowest bidder on the project was Curran Contracting for \$5.7 Million. We are currently working with them to try to reduce costs and anticipate that we can reduce this by about \$375,000 to \$400,000. Unfortunately, the County has only committed about \$4.4 million +/- so there is a \$900,000 shortfall. I am meeting with McDOT staff on Thursday at 1:00 to discuss this and how best to proceed.

Monthly Recycling Event

June was again very successful. Full semi load. Waiting on numbers for the event. We are also in the process of providing a Styrofoam recycling drop-off facility so that the residents can drop that off any time.

Next Date – This Saturday, July 15th

Mowing

Second mowing of the right-of-way was completed last week. The next mowing will be done prior to Labor Day depending on weather.

Salt

We recently received all of our salt for last year's order and if you stop by the salt dome you will see we have it as full as it has ever been. We also have 800 tons stored at Greenwood Township.

Storm Callouts

We have been routinely called out after work hours for storm assistance issues over the last month. These mostly consist of downed trees and drainage problems. These callouts include roadways that have been taken in by the county and we assist them in maintenance. This last storm was exceptionally difficult with both downed trees and flooding issues. We will be traveling our roads to remove fallen trees and branches for the next several days. We also have posted that if residents have trees or limbs down they can move them to the road and we will come by and dispose of them provided they are from this last storm.

I would strongly caution trustees not to accuse Township Road District Employees of taking a break shortly after their start time of 7:00 because these employees probably have been called in early (prior to 3:00 AM) and have not taken a break as was the case on Tuesday morning when one of the Trustees took such action.

Town of McHenry

Statement of Net Assets

July 2017

ASSETS

Current Assets

McHenry Savings Bank. - MMDA		2,869,421.99	
McHenry Savings Bank - Ckg.		3,806.72	
Petty Cash - Assr.		41.62	
BMO Harris M/M 1793		211,538.56	
CL Bank & Trust SafeMAx		504,367.87	
McH Svgs BK- 104491668		237,333.80	
BMO Investment - CD *7910		239,089.21	
Property Tax Receivable			
Property Tax Receivable	1,555,919.00		
Allowance for Uncollectible Prop Tax	(7,780.00)		
TOTAL Net Property Tax Receivable		1,548,139.00	
Prepaid Expenses		11,338.63	
Security Deposit		1,000.00	
Due from other funds		5,042.57	
TOTAL Current Assets			5,631,119.97
TOTAL ASSETS			5,631,119.97

LIABILITIES

Current Liabilities

Accounts Payable	29,592.45
Deposits on Facilities	4,628.45
Holding Account for Transfer	(20,043.20)
Performance Bonds	300.00
Due to General Assistance	3,471.79
Accrued Fed Withholding	(8,247.73)
Accrued State Withholding	(1,581.79)
Accrued Unemployment	818.34
Accrued I.M.R.F.-TF	8,155.03
IMRF Additional Voluntary Contributions	627.86
Accrued Liberty Insurance	(14.42)
Accrued AFLAC	(43.40)
Accrued FSA Payable	488.85
Accrued - cell phone	56.94
Accrued payroll	14,766.66
Deferred Property Tax Revenue	1,548,139.00
Deferred Revenue IL Replacement Tax	2,033.72

TOTAL Current Liabilities		1,583,148.55
TOTAL LIABILITIES		1,583,148.55

Net Assets

FUND BALANCE		
Fund Balance P/Y Town Fund		3,891,555.44
TOTAL FUND BALANCE		3,891,555.44
Retained Earnings		(161,113.22)
Fund Balance Year-to-date		317,529.20

TOTAL Net Assets		4,047,971.42
TOTAL LIABILITIES & Net Assets		5,631,119.97

Town of McHenry

Year-to-Date Performance, July 2017 - current month

	<i>4 Months Ended July 31, 2017</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
CASH REVENUE				
Property Taxes Town Fund	815,486.83	1,555,910.00	740,423.17	52.4 %
Illinois Replacement Tax	8,502.59	12,500.00	3,997.41	68.0 %
Athletic Field Fees	3,101.00	1,000.00	(2,101.00)	310.1 %
Senior Services Rent	3,000.00	9,000.00	6,000.00	33.3 %
Food Pantry Rent	2,000.00	6,000.00	4,000.00	33.3 %
Town Hall Rental	3,115.00	8,000.00	4,885.00	38.9 %
Recreation Center Rental	0.00	500.00	500.00	
Park Rental	325.00	500.00	175.00	65.0 %
Whcc Rental	3,610.00	6,000.00	2,390.00	60.2 %
Senior Transport Fares	1,479.06	4,800.00	3,320.94	30.8 %
Senior Bus Grants	31,064.72	56,000.00	24,935.28	55.5 %
Bus voucher books	30.00	350.00	320.00	8.6 %
Interest Income	3,988.75	16,000.00	12,011.25	24.9 %
Other Revenue	1,700.00	4,000.00	2,300.00	42.5 %
TOTAL CASH REVENUE	877,402.95	1,680,560.00	803,157.05	52.2 %
TOTAL Income	877,402.95	1,680,560.00	803,157.05	52.2 %
NET REVENUE	877,402.95	1,680,560.00	803,157.05	52.2 %

	<i>4 Months Ended July 31, 2017</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
GROSS PROFIT	877,402.95	1,680,560.00	803,157.05	52.2 %
Expenses				
ADM.- PERSONAL SERVICES				
Salaries - Elected Officials	55,072.50	172,900.00	117,827.50	31.9 %
Salaries - Support Staff	32,816.23	178,000.00	145,183.77	18.4 %
Social Security/ Medicare/Unemployment	6,619.75	31,350.00	24,730.25	21.1 %
I.M.R.F.	7,745.50	22,100.00	14,354.50	35.0 %
Employee Ins. (Health & Life)	30,351.36	78,000.00	47,648.64	38.9 %
HRA - Support	1,101.32	14,280.00	13,178.68	7.7 %
HRA - Elected	8,115.23	10,500.00	2,384.77	77.3 %
TOTAL ADM.-PERSONAL SERVICES	141,821.89	507,130.00	365,308.11	28.0 %
CONTRACTUAL SERVICE				
Equipment Maintenance	0.00	2,000.00	2,000.00	
Risk Management Premiums	33,584.00	35,000.00	1,416.00	96.0 %
Telephone	781.91	3,000.00	2,218.09	26.1 %
Cell phones	381.40	1,250.00	868.60	30.5 %
Travel / Mileage	0.00	1,000.00	1,000.00	
Postage	1,223.88	2,800.00	1,576.12	43.7 %
Publishing & Printing	342.70	1,500.00	1,157.30	22.8 %
Website Expenses	584.84	1,500.00	915.16	39.0 %
Township Newsletter	5,145.38	20,000.00	14,854.62	25.7 %
Accounting Services	5,930.00	12,000.00	6,070.00	49.4 %
Legal Services	9,978.50	10,000.00	21.50	99.8 %
Dues & Subscriptions	709.32	2,500.00	1,790.68	28.4 %
Training	1,180.00	3,100.00	1,920.00	38.1 %
Bank Fees	0.00	20.00	20.00	
Data Processing Support	8,751.68	26,000.00	17,248.32	33.7 %
Consultant service/ Public Relations	748.50	10,000.00	9,251.50	7.5 %
TOTAL CONTRACTUAL SERVICES	69,342.11	131,670.00	62,327.89	52.7 %
COMMODITIES				
Office Supplies	1,603.13	3,000.00	1,396.87	53.4 %
Operating Supplies	506.36	1,500.00	993.64	33.8 %
Furniture/Equipment/Software	2,587.94	9,500.00	6,912.06	27.2 %
TOTAL COMMODITIES	4,697.43	14,000.00	9,302.57	33.6 %
DIRECT FUNDED SERVICES				
McHenry Co Recycling Education	0.00	1,650.00	1,650.00	
Miscellaneous Expense	526.57	5,000.00	4,473.43	10.5 %
Mosquito Abatement	48,000.00	66,000.00	18,000.00	72.7 %
Nuisance Ordinance Enforcement	625.00	2,500.00	1,875.00	25.0 %
Senior Citizen Programs/Net of Reimburse	1,174.69	9,500.00	8,325.31	12.4 %
McHenry County Hist Society	1,000.00	1,000.00	0.00	100.0 %
NISRA	65.00	3,000.00	2,935.00	2.2 %

**4 Months Ended
July 31, 2017**

		Annual Budget	Unused	% Used
Special Events	944.92	7,000.00	6,055.08	13.5 %
U of I Extension Program	1,000.00	1,000.00	0.00	100.0 %
TOTAL DIRECT FUNDED SERVICES	53,336.18	96,650.00	43,313.82	55.2 %
CAPITAL OUTLAY				
Capital Outlay	5,125.35	20,000.00	14,874.65	25.6 %
TOTAL CAPITAL OUTLAY	5,125.35	20,000.00	14,874.65	25.6 %
SENIOR EXPRESS - PERSONNEL				
Salaries	28,544.36	114,000.00	85,455.64	25.0 %
Social Security/Medicare/Unemployment	3,194.25	12,000.00	8,805.75	26.6 %
IMRF	590.46	4,500.00	3,909.54	13.1 %
Employee Ins.(Health & Life)	182.70	10,500.00	10,317.30	1.7 %
HRA	690.19	6,000.00	5,309.81	11.5 %
TOTAL SENIOR EXPRESS - PERSONNEL	33,201.96	147,000.00	113,798.04	22.6 %
CONTRACTUAL SERVICES				
Vehicle Maintenance	1,289.53	9,500.00	8,210.47	13.6 %
Cell phones	790.34	2,900.00	2,109.66	27.3 %
Operating Supplies	17.72	400.00	382.28	4.4 %
Miscellaneous	335.00	1,200.00	865.00	27.9 %
Fuel IGA	0.00	12,500.00	12,500.00	
PACE LEASE	1,200.00	3,600.00	2,400.00	33.3 %
TOTAL CONTRACTUAL SERVICES	3,632.59	30,100.00	26,467.41	12.1 %
CONTINGENCIES				
Town Fund - Contingencies	11,119.86	75,000.00	63,880.14	14.8 %
TOTAL CONTINGENCIES	11,119.86	75,000.00	63,880.14	14.8 %
ASSESSOR PERSONAL SERVICES				
Salaries	89,826.20	335,000.00	245,173.80	26.8 %
Overtime	0.00	5,000.00	5,000.00	
Social Security/ Medicare/ Unemployment	7,581.43	26,085.00	18,503.57	29.1 %
I.M.R.F.	4,321.82	19,450.00	15,128.18	22.2 %
HRA	2,340.50	31,000.00	28,659.50	7.5 %
Employees Ins.(health & Life)	30,164.20	82,000.00	51,835.80	36.8 %
TOTAL ASSESSOR PERSONAL SERVICES	134,234.15	498,535.00	364,300.85	26.9 %
CONTRACTUAL SERVICES				
Maintenance	336.99	3,500.00	3,163.01	9.6 %
Appraisal / Professional Serv	0.00	8,000.00	8,000.00	
Computer Maintenance/Software	5,144.64	40,000.00	34,855.36	12.9 %
Telephone	869.19	3,000.00	2,130.81	29.0 %
Travel Expenses / Mileage	542.86	5,000.00	4,457.14	10.9 %
Postage	6.10	1,100.00	1,093.90	0.6 %
Publishing & Printing	253.44	300.00	46.56	84.5 %
Publications	0.00	1,000.00	1,000.00	
Dues & Subscriptions	171.00	2,200.00	2,029.00	7.8 %
Training	0.00	5,500.00	5,500.00	

**4 Months Ended
July 31, 2017**

		Annual Budget	Unused	% Used
TOTAL CONTRACTUAL SERVICES	7,324.22	69,600.00	62,275.78	10.5 %
COMMODITIES				
Office Supplies	390.15	2,500.00	2,109.85	15.6 %
TOTAL COMMODITIES	390.15	2,500.00	2,109.85	15.6 %
OTHER EXPENSES				
Miscellaneous Expense	45.13	3,000.00	2,954.87	1.5 %
TOTAL OTHER EXPENSES	45.13	3,000.00	2,954.87	1.5 %
CAPITAL OUTLAY				
Capital Outlay - Various	0.00	5,000.00	5,000.00	
TOTAL CAPITAL OUTLAY	0.00	5,000.00	5,000.00	
PARKS PERSONAL SERV				
Salaries	35,885.96	130,400.00	94,514.04	27.5 %
Overtime	1,425.58	8,000.00	6,574.42	17.8 %
Social Security/Medicare/Unemployment	3,507.48	11,500.00	7,992.52	30.5 %
I.M.R.F.	1,547.91	7,000.00	5,452.09	22.1 %
Employee Insurance (Hth & Life)	10,289.13	25,000.00	14,710.87	41.2 %
HRA	5,583.67	12,000.00	6,416.33	46.5 %
TOTAL PARK - PERSONAL SERV	58,239.73	193,900.00	135,660.27	30.0 %
CONTRACTUAL SERVICE				
Facilitiy Building Maintenance	4,214.27	27,000.00	22,785.73	15.6 %
Equipment Maintenance	225.00	12,000.00	11,775.00	1.9 %
Vehicle Maintenance	2,413.93	6,000.00	3,586.07	40.2 %
Utlities - TH Generator	0.00	1,000.00	1,000.00	
Utlities - Food Pantry	2,922.67	9,500.00	6,577.33	30.8 %
Town Hall Building Maintenance	4,981.84	18,000.00	13,018.16	27.7 %
Utlities - Town Hall	3,892.35	17,000.00	13,107.65	22.9 %
Utlities - Ball Fields	491.91	2,000.00	1,508.09	24.6 %
Utlities - Park Garage	591.55	2,200.00	1,608.45	26.9 %
Utlities - WHCC	527.36	2,200.00	1,672.64	24.0 %
Utlities - Recreation Center	3,508.51	15,000.00	11,491.49	23.4 %
Cell phones	645.31	2,000.00	1,354.69	32.3 %
Uniforms	248.15	3,200.00	2,951.85	7.8 %
Travel / Mileage	0.00	500.00	500.00	
Equipment Rental	0.00	500.00	500.00	
IGA - Fuel	0.00	12,500.00	12,500.00	
Security	3,167.18	6,500.00	3,332.82	48.7 %
Dues & Subscriptions	145.00	250.00	105.00	58.0 %
Training	0.00	500.00	500.00	
TOTAL CONTRACTUAL SERVICES	27,975.03	137,850.00	109,874.97	20.3 %
COMMODITIES				
Operating Supplies	230.44	800.00	569.56	28.8 %
Office Supplies	183.13	400.00	216.87	45.8 %
Small Tools	599.33	1,500.00	900.67	40.0 %

	<i>4 Months Ended July 31, 2017</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Ball Field Maint. Supply	2,871.97	15,000.00	12,128.03	19.1 %
Grounds Maintenance Supplies	4,180.38	20,000.00	15,819.62	20.9 %
TOTAL COMMODITIES	8,065.25	37,700.00	29,634.75	21.4 %
OTHER EXPENSES				
Miscellaneous Expense	0.00	1,000.00	1,000.00	
TOTAL OTHER EXPENSES	0.00	1,000.00	1,000.00	
CAPITAL OUTLAY				
CAPITAL OUTLAY -VARIOUS PROJECTS	1,322.72	250,100.00	248,777.28	0.5 %
TOTAL CAPITAL OUTLAY	1,322.72	250,100.00	248,777.28	0.5 %
TOTAL Expenses	559,873.75	2,220,735.00	1,660,861.25	25.2 %
OPERATING PROFIT	317,529.20	(540,175.00)	(857,704.20)	-58.8 %
PROFIT BEFORE TAXES	317,529.20	(540,175.00)	(857,704.20)	-58.8 %
NET PROFIT	317,529.20	(540,175.00)	(857,704.20)	-58.8 %

Aug 7, 2017

6:57 pm

Town of McHenry

Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
ACE MCH	Ace Hardware McHenry					
324400/B	07/13/17		08/11/17	22.26	0.00	22.26
324811/B	07/20/17		08/11/17	18.88	0.00	18.88
		Vendor Total		41.14	0.00	41.14
BLATZ	Sophia Blatzheim					
SUMMER 2017	08/02/17		08/11/17	167.00	0.00	167.00
		Vendor Total		167.00	0.00	167.00
BUCK BROS	Buck Bros., Inc.					
141240	07/12/17		08/10/17	56.40	0.00	56.40
143267	07/27/17		08/11/17	1916.39	0.00	1916.39
		Vendor Total		1972.79	0.00	1972.79
CENTEG	Centegra Occupational Medicine					
194144	07/17/17		08/11/17	110.00	0.00	110.00
		Vendor Total		110.00	0.00	110.00
CHAPEL	Chapel Hill Florist, Inc					
005801	06/05/17		08/10/17	52.95	0.00	52.95
		Vendor Total		52.95	0.00	52.95
CINTAS	Cintas Corp. Loc. #355					
355416551	07/11/17		08/10/17	315.43	0.00	315.43
355419506	07/18/17		08/10/17	56.66	0.00	56.66
355422456	07/25/17		08/11/17	56.66	0.00	56.66
355425433	08/01/17		08/11/17	56.66	0.00	56.66
		Vendor Total		485.41	0.00	485.41
CLARKE	Clarke Enviromental Mosquito Mgmt., Inc.					
6362996	07/10/17		08/10/17	16000.00	0.00	16000.00
		Vendor Total		16000.00	0.00	16000.00
CONSERV	Conserv FS, Inc.					
65037078	07/10/17		08/10/17	260.40	0.00	260.40
65037296	07/14/17		08/10/17	207.54	0.00	207.54
		Vendor Total		467.94	0.00	467.94
DEPUTY	Ms. Allison Deputy					
AUGUST 2017 FEES	08/01/17		08/11/17	275.00	0.00	275.00
		Vendor Total		275.00	0.00	275.00

ED'S	Ed's Rental & Sales				
207031-1	07/29/17	08/11/17	1251.88	0.00	1251.88
207840-1	08/03/17	08/11/17	403.20	0.00	403.20
	Vendor Total		1655.08	0.00	1655.08
EX	Excalibur Technology Corporation				
162801	07/20/17	08/11/17	103.50	0.00	103.50
162950	07/31/17	08/11/17	150.00	0.00	150.00
162943	08/01/17	08/11/17	1185.95	0.00	1185.95
163196	08/04/17	08/11/17	3300.33	0.00	3300.33
	Vendor Total		4739.78	0.00	4739.78
FOX	Fox Valley Chemical Co.				
53225	07/13/17	08/10/17	80.33	0.00	80.33
	Vendor Total		80.33	0.00	80.33
HUEMANN	Huemann Water Conditioning				
90167990	07/26/17	08/11/17	82.50	0.00	82.50
	Vendor Total		82.50	0.00	82.50
K'S INVESTIG	K's Investigations & Security Service				
07/29/2017 TH	07/30/17	08/11/17	325.00	0.00	325.00
	Vendor Total		325.00	0.00	325.00
LEAGUE	League of Women Voters Education Fund				
2017 HEALTH FAIR	08/01/17	08/11/17	500.00	0.00	500.00
	Vendor Total		500.00	0.00	500.00
MCH CO GOVER	McHenry Co. Council of Governments				
1124	07/26/17	08/11/17	38.00	0.00	38.00
	Vendor Total		38.00	0.00	38.00
MCH POWER	Mchenry Power Equipment Inc.				
225848	07/19/17	08/11/17	10.40	0.00	10.40
	Vendor Total		10.40	0.00	10.40
MENARDS FL	Menards				
73761	07/12/17	08/10/17	202.72	0.00	202.72
73891	07/13/17	08/10/17	10.73	0.00	10.73
	Vendor Total		213.45	0.00	213.45
MILLER	Miller Verchota, Inc.				
2547	07/31/17	08/11/17	95.00	0.00	95.00
	Vendor Total		95.00	0.00	95.00

NLD	Nierman Landscape & Design				
41290	07/26/17	08/11/17	125.00	0.00	125.00
41300	07/27/17	08/11/17	500.00	0.00	500.00
	Vendor Total		625.00	0.00	625.00
PACE	Pace Suburban Bus				
467849	04/25/17	08/11/17	100.00	0.00	100.00
467859	04/25/17	08/11/17	100.00	0.00	100.00
467869	04/25/17	08/11/17	100.00	0.00	100.00
477866	07/25/17	08/11/17	100.00	0.00	100.00
477876	07/25/17	08/11/17	100.00	0.00	100.00
477886	07/25/17	08/11/17	100.00	0.00	100.00
	Vendor Total		600.00	0.00	600.00
PEASE	Sandra Pease				
WINTER SPRING 20	08/02/17	08/11/17	78.00	0.00	78.00
	Vendor Total		78.00	0.00	78.00
PLAY IL	Play Illinois, LLC				
1071	07/20/17	08/11/17	2902.88	0.00	2902.88
	Vendor Total		2902.88	0.00	2902.88
PRIME LAW	Prime Law Group, LLC				
6000	07/31/17	08/11/17	2443.50	0.00	2443.50
	Vendor Total		2443.50	0.00	2443.50
SERV	ServiceMaster by Didier				
890137	08/01/17	08/11/17	205.00	0.00	205.00
	Vendor Total		205.00	0.00	205.00
SIEGRIST	Jessica Siegrist				
WINTER SPRING 20	07/31/17	08/11/17	65.00	0.00	65.00
SUMMER 2017	08/01/17	08/11/17	39.00	0.00	39.00
	Vendor Total		104.00	0.00	104.00
THINK	Think Big Go Local, Inc.				
1103	08/03/17	08/11/17	273.50	0.00	273.50
	Vendor Total		273.50	0.00	273.50
TOI	T.O.I.				
ANNUAL 2017-18 D	07/20/17	08/10/17	536.33	0.00	536.33
	Vendor Total		536.33	0.00	536.33
VILLAGE	Village of Johnsburg				
2017 CELBRATION	07/15/17	08/11/17	50.00	0.00	50.00

			-----	-----	-----
	Vendor Total		50.00	0.00	50.00
WEBB	Webb Marketing				
MT240717	08/03/17	08/11/17	251.77	0.00	251.77
MT140717	08/03/17	08/11/17	319.57	0.00	319.57
	Vendor Total		-----	-----	-----
			571.34	0.00	571.34
	Report Total		=====	=====	=====
			35701.32	0.00	35701.32

Aug 7, 2017

6:56 pm

Town of McHenry

Check Register (Checks and EFTs of All Types)

(Report period: July 14, 2017 to August 10, 2017)

Check Number	Date	EFT#/Vend /Invoice	Invoice Amount	Amount Paid	Credits	Discounts	Net Amount
Cash Account #7 [McHenry Svgs. Bk. - Chkg]							
17680	07/14/17	CONSERV 65035325	Conserv FS, Inc. 764.33	764.33	0.00	0.00	764.33
		Check Total		764.33	0.00	0.00	764.33
17679	07/14/17	CLARKE 6362015	Clarke Enviromental Mosquito Mgmt., Inc. 16000.00	16000.00	0.00	0.00	16000.00
		Check Total		16000.00	0.00	0.00	16000.00
17678	07/14/17	CINTAS 355401698 355404663 355407645 355410605 355413580	Cintas Corp. Loc. #355 56.66 315.43 56.66 56.66 56.66	56.66 315.43 56.66 56.66 56.66	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	56.66 315.43 56.66 56.66 56.66
		Check Total		542.07	0.00	0.00	542.07
17677	07/14/17	CENTEG 192186 192413 192727	Centegra Occupational Medicine 75.00 75.00 75.00	75.00 75.00 75.00	0.00 0.00 0.00	0.00 0.00 0.00	75.00 75.00 75.00
		Check Total		225.00	0.00	0.00	225.00
17671	07/14/17	ACE MCH 322805/B 323272/B	Ace Hardware McHenry 12.13 83.99	12.13 83.99	0.00 0.00	0.00 0.00	12.13 83.99
		Check Total		96.12	0.00	0.00	96.12
17676	07/14/17	BTI 51261 51501	BTI Communications Group 85.00 1190.32	85.00 1190.32	0.00 0.00	0.00 0.00	85.00 1190.32
		Check Total		1275.32	0.00	0.00	1275.32
17675	07/14/17	AYLWARD JULY EXPENSES 2017	Dan Aylward 43.00	43.00	0.00	0.00	43.00
		Check Total		43.00	0.00	0.00	43.00
17674	07/14/17	AISC 2017 MEMBERSHIP	Association of Illinois Senior Centers 75.00	75.00	0.00	0.00	75.00
		Check Total		75.00	0.00	0.00	75.00
17673	07/14/17	ADVANTAGE BE 74	Advantage Behavioral Health, LLC 240.00	240.00	0.00	0.00	240.00
		Check Total		240.00	0.00	0.00	240.00
17672	07/14/17	ADVANCE AUT 6954718037988	Advance Auto Parts 95.99	95.99	0.00	0.00	95.99

		Check Total	95.99	0.00	0.00	95.99	
17681	07/14/17	DEPUTY JULY FEES	Ms. Allison Deputy 275.00	275.00	0.00	0.00	275.00
		Check Total	275.00	0.00	0.00	275.00	
17682	07/14/17	ED 470 632 638-2017	Ed's Automotive/Jim's Muffler Shop 29.00 29.00 29.00	29.00 29.00 29.00	0.00 0.00 0.00	0.00 0.00 0.00	29.00 29.00 29.00
		Check Total	87.00	0.00	0.00	87.00	
17683	07/14/17	EX 161660 161923 162311	Excalibur Technology Corporation 3300.33 51.95 3300.33	3300.33 51.95 3300.33	0.00 0.00 0.00	0.00 0.00 0.00	3300.33 51.95 3300.33
		Check Total	6652.61	0.00	0.00	6652.61	
17684	07/14/17	FOX 53203	Fox Valley Chemical Co. 318.64	318.64	0.00	0.00	318.64
		Check Total	318.64	0.00	0.00	318.64	
17685	07/14/17	HUEM 1150607	Joseph H. Huemann & Sons 742.69	742.69	0.00	0.00	742.69
		Check Total	742.69	0.00	0.00	742.69	
17686	07/14/17	JARR 77434 77437	Jarr Printing 87.00 2778.00	87.00 2778.00	0.00 0.00	0.00 0.00	87.00 2778.00
		Check Total	2865.00	0.00	0.00	2865.00	
17687	07/14/17	K'S INVESTIG 6/17/17	K's Investigations & Security Service 300.00	300.00	0.00	0.00	300.00
		Check Total	300.00	0.00	0.00	300.00	
17688	07/14/17	MAHADY JUNE EXPENSES	Mary Mahady 159.95	159.95	0.00	0.00	159.95
		Check Total	159.95	0.00	0.00	159.95	
17689	07/14/17	MCH CO GOVER ANNUAL MEETING 2017	McHenry Co. Council of Governments 45.00	45.00	0.00	0.00	45.00
		Check Total	45.00	0.00	0.00	45.00	
17690	07/14/17	MCH CO HEA 3-104423	McHenry County Health Department 60.00	60.00	0.00	0.00	60.00
		Check Total	60.00	0.00	0.00	60.00	
17691	07/14/17	MILLER 2271	Miller Verchota, Inc. 51.25	51.25	0.00	0.00	51.25
		Check Total	51.25	0.00	0.00	51.25	
17692	07/14/17	NAPA 644811	Napa Auto Parts 35.88	35.88	0.00	0.00	35.88

		Check Total	35.88	0.00	0.00	35.88
17693	07/14/17	PACE	Pace Suburban Bus			
		474623	100.00	100.00	0.00	0.00
		474633	100.00	100.00	0.00	0.00
		474643	100.00	100.00	0.00	0.00
		Check Total	300.00	0.00	0.00	300.00
17694	07/14/17	PAINT	Paint 'n' Brush Sign Co.			
		810923	110.00	110.00	0.00	0.00
		Check Total	110.00	0.00	0.00	110.00
17695	07/14/17	PRIME LAW	Prime Law Group, LLC			
		5934	2962.50	2962.50	0.00	0.00
		Check Total	2962.50	0.00	0.00	2962.50
17696	07/14/17	QUILL	Quill			
		7916993	71.06	71.06	0.00	0.00
		7937690	44.18	44.18	0.00	0.00
		Check Total	115.24	0.00	0.00	115.24
17697	07/14/17	SERV	ServiceMaster by Didier			
		890105	455.00	455.00	0.00	0.00
		Check Total	455.00	0.00	0.00	455.00
17698	07/14/17	STANS	Stan's Office Technologies			
		329647	375.00	375.00	0.00	0.00
		329896	336.99	336.99	0.00	0.00
		Check Total	711.99	0.00	0.00	711.99
17699	07/14/17	STRAIGHT	Straight Up Electric			
		2721	400.00	400.00	0.00	0.00
		Check Total	400.00	0.00	0.00	400.00
17700	07/14/17	TOI SUPER	Township Supervisors of Illinois			
		ANNUAL DUES 2017-18	30.00	30.00	0.00	0.00
		Check Total	30.00	0.00	0.00	30.00
900157	07/17/17	WARNEKE	John W. Warneke			
		1000147492	137.96	137.96	0.00	0.00
		Check Total	137.96	0.00	0.00	137.96
17703	07/18/17	PAYROLL	Robert G Anderson		Voided: Direct Deposit	
17704	07/18/17	PAYROLL	Daniel R Aylward		Voided: Direct Deposit	
17705	07/18/17	PAYROLL	Kenneth E Bielski		Voided: Direct Deposit	
17706	07/18/17	PAYROLL	James E Condon		Voided: Direct Deposit	
17707	07/18/17	PAYROLL	William P Cunningham		Voided: Direct Deposit	
17708	07/18/17	PAYROLL	Christopher M Du-Lock		Voided: Direct Deposit	
17709	07/18/17	PAYROLL	Eric L Floden		Voided: Direct Deposit	
17710	07/18/17	PAYROLL	Susan L Freund		Voided: Direct Deposit	

17711	07/18/17	PAYROLL	James P Gerlick					Voided: Direct Deposit
17712	07/18/17	PAYROLL	Florence Giba					Voided: Direct Deposit
17713	07/18/17	PAYROLL	Debbie Gorr					Voided: Direct Deposit
17714	07/18/17	PAYROLL	Laurene A Harrington					Voided: Direct Deposit
17715	07/18/17	PAYROLL	Diann Helnore					Voided: Direct Deposit
17716	07/18/17	PAYROLL	Robert M Hiller					Voided: Direct Deposit
17717	07/18/17	PAYROLL	Sally H Hulka					Voided: Direct Deposit
17718	07/18/17	PAYROLL	Eileen L Jensen-Maggioncalda					Voided: Direct Deposit
17719	07/18/17	PAYROLL	Richard M Kaszniak III					Voided: Direct Deposit
17720	07/18/17	PAYROLL	Robert A Kulik					Voided: Direct Deposit
17721	07/18/17	PAYROLL	Sandra C Leone					Voided: Direct Deposit
17722	07/18/17	PAYROLL	Mary V Mahady					Voided: Direct Deposit
17723	07/18/17	PAYROLL	Robert A Pepping					Voided: Direct Deposit
17724	07/18/17	PAYROLL	Thomas V Quamme					Voided: Direct Deposit
17725	07/18/17	PAYROLL	Annette M Rosentreter					Voided: Direct Deposit
17726	07/18/17	PAYROLL	Ilene G Sulentic					Voided: Direct Deposit
17727	07/18/17	PAYROLL	Terrence L Wagner					Voided: Direct Deposit
17728	07/18/17	PAYROLL	John W Warneke					Voided: Direct Deposit
17729	07/18/17	PAYROLL	Stanley J Wojewski					Voided: Direct Deposit
10	07/18/17	INTERNAL REV	Internal Revenue Service					
		Q-4 2016-PICORI FEES	33.90	33.90	0.00	0.00	33.90	
				-----	-----	-----	-----	
		Check Total		33.90	0.00	0.00	33.90	
17702	07/18/17	PAYROLL	Craig M Adams					Voided: Direct Deposit
283	07/19/17	PAYROLL	IL Tax Deposit				1501.21	
17730	07/19/17	STAPLE BUS	Staples Business Advantage					
		8045250204	84.27	84.27	0.00	0.00	84.27	
				-----	-----	-----	-----	
		Check Total		84.27	0.00	0.00	84.27	
17730	07/19/17	STAPLES	Dept. 51 - 7820751807					
		8045250204	84.27	84.27	0.00	0.00	84.27	
		CM WRG VENDOR	-84.27	-84.27	0.00	0.00	-84.27	
				-----	-----	-----	-----	
		Check Total		0.00	0.00	0.00	0.00	
17731	07/19/17	2 FIRST	First United Pentacostal Church					
		RET DEP 7/16/17 S6	100.00	100.00	0.00	0.00	100.00	
				-----	-----	-----	-----	
		Check Total		100.00	0.00	0.00	100.00	
17733	07/19/17	COMCAST 774	Comcast Cable					
		7/16-8/15/17	89.95	89.95	0.00	0.00	89.95	
				-----	-----	-----	-----	

		Check Total	89.95	0.00	0.00	89.95
17734	07/19/17	GROOT	Groot Industries, Inc.			
		15148325	319.85	319.85	0.00	0.00
		15148326	247.22	247.22	0.00	0.00
		Check Total	567.07	0.00	0.00	567.07
17735	07/19/17	SAM'S	Sam's Club			
		006276	446.42	446.42	0.00	0.00
		008124	34.65	34.65	0.00	0.00
		Check Total	481.07	0.00	0.00	481.07
17736	07/19/17	MCH CO HEA SEPTIC PERMIT FEE	McHenry County Health Department			
			120.00	120.00	0.00	0.00
		Check Total	120.00	0.00	0.00	120.00
283	07/19/17	PAYROLL	US Tax Deposit			7721.01
17732	07/19/17	AMAZON	SYNCB/AMAZON			
		007550031545	35.99	35.99	0.00	0.00
		072946162525	274.82	274.82	0.00	0.00
		082071807043	16.76	16.76	0.00	0.00
		228149899231	259.98	259.98	0.00	0.00
		231641536035	18.00	18.00	0.00	0.00
		234217828555	50.00	50.00	0.00	0.00
		289730051146	25.24	25.24	0.00	0.00
		Check Total	680.79	0.00	0.00	680.79
17742	07/26/17	PAYROLL	Michael R Rakestraw			0.00
17741	07/26/17	NCPERS-IL IM 3914-JUL-17	NCPERS - IL IMRF			
			128.00	128.00	0.00	0.00
		Check Total	128.00	0.00	0.00	128.00
17740	07/26/17	METLIFE 5641880-AUG-17	MetLife			
			1229.11	1229.11	0.00	0.00
		Check Total	1229.11	0.00	0.00	1229.11
17739	07/26/17	EBAS 13380-AUG-17	EMPLOYEE BENEFITS ADMINISTRATION SERVICE			
			306.50	306.50	0.00	0.00
		Check Total	306.50	0.00	0.00	306.50
17738	07/26/17	BLUE CROSS AUG-2017	Blue Cross/Blue Shield of IL			
			16099.84	16099.84	0.00	0.00
		Check Total	16099.84	0.00	0.00	16099.84
17737	07/26/17	AFLAC BN351-240715	AFLAC	Attn:		
			81.48	81.48	0.00	0.00
		Check Total	81.48	0.00	0.00	81.48
17743	07/27/17	JIMANOS 07282017	Jimano's Pizzeria			
			265.00	265.00	0.00	0.00
		Check Total	265.00	0.00	0.00	265.00
17770	07/31/17	NCPERS-IL IM 3914-AUG-17	NCPERS - IL IMRF			
			128.00	128.00	0.00	0.00

		Check Total		128.00	0.00	0.00	128.00
17769	07/31/17	LIBERTY NATI 83691-AUG-17	Liberty National 93.77	93.77	0.00	0.00	93.77
		Check Total		93.77	0.00	0.00	93.77
284	07/31/17	PAYROLL	IL Tax Deposit				1581.79
284	07/31/17	PAYROLL	US Tax Deposit				8247.73
17754	08/01/17	PAYROLL	Laurene A Harrington				Voided: Direct Deposit
17755	08/01/17	PAYROLL	Diann Helnore				Voided: Direct Deposit
17756	08/01/17	PAYROLL	Robert M Hiller				Voided: Direct Deposit
17757	08/01/17	PAYROLL	Sally H Hulka				Voided: Direct Deposit
17758	08/01/17	PAYROLL	Eileen L Jensen-Maggioncalda				Voided: Direct Deposit
17759	08/01/17	PAYROLL	Richard M Kaszniak III				Voided: Direct Deposit
17760	08/01/17	PAYROLL	Robert A Kulik				Voided: Direct Deposit
17761	08/01/17	PAYROLL	Sandra C Leone				Voided: Direct Deposit
17762	08/01/17	PAYROLL	Mary V Mahady				Voided: Direct Deposit
17763	08/01/17	PAYROLL	Thomas V Quamme				Voided: Direct Deposit
17764	08/01/17	PAYROLL	Michael R Rakestraw				Voided: Direct Deposit
17765	08/01/17	PAYROLL	Annette M Rosentreter				Voided: Direct Deposit
17766	08/01/17	PAYROLL	Ilene G Sulentic				Voided: Direct Deposit
17768	08/01/17	PAYROLL	John W Warneke				Voided: Direct Deposit
17771	08/01/17	2 BARRANCO H RET DEP 7/29/17 TH	Haydee Barranco 550.00	550.00	0.00	0.00	550.00
		Check Total		550.00	0.00	0.00	550.00
17772	08/01/17	2 BRENNAN RET DEP 7/30/17	Valerie Brennan 125.00	125.00	0.00	0.00	125.00
		Check Total		125.00	0.00	0.00	125.00
17773	08/01/17	2 ERK RET DEP 7/30/17 WHCC	Kelly Erk 100.00	100.00	0.00	0.00	100.00
		Check Total		100.00	0.00	0.00	100.00
17774	08/01/17	2 HEINZ RET DEP 7/22/17 S5	Andrea & Dawn Heinz 75.00	75.00	0.00	0.00	75.00
		Check Total		75.00	0.00	0.00	75.00
17775	08/01/17	2 SHERMAN RET DEP 7/23/17 WHCC	Nicole Sherman 100.00	100.00	0.00	0.00	100.00
		Check Total		100.00	0.00	0.00	100.00
17776	08/01/17	2 SOSA RET DEP 7/22/17 WHCC	Belem Sosa 100.00	100.00	0.00	0.00	100.00

		Check Total	100.00	0.00	0.00	100.00	
17777	08/01/17	2 WATKINS RET DEP 7/22/17 S3&4	Billy W. Watkins Sr. 100.00	100.00	0.00	0.00	100.00
		Check Total	100.00	0.00	0.00	100.00	
17778	08/01/17	2 WOOD RET DEP 7/30/17 S5	Woodstock Squares 100.00	100.00	0.00	0.00	100.00
		Check Total	100.00	0.00	0.00	100.00	
17779	08/01/17	FIRST COM 114314535	First Communications, LLC 586.01	586.01	0.00	0.00	586.01
		Check Total	586.01	0.00	0.00	586.01	
17780	08/01/17	N10005 WHCC 6/15-7/18/17	Nicor Gas 27.88	27.88	0.00	0.00	27.88
		Check Total	27.88	0.00	0.00	27.88	
17781	08/01/17	N6043 PANTRY 6/26-7/27/17	NICOR 26.22	26.22	0.00	0.00	26.22
		Check Total	26.22	0.00	0.00	26.22	
17782	08/01/17	PITTNEY 1004695077	Pittney Bowes - Rent 78.00	78.00	0.00	0.00	78.00
		Check Total	78.00	0.00	0.00	78.00	
17783	08/01/17	STAPLE BUS 3346212152	Staples Business Advantage 173.69	173.69	0.00	0.00	173.69
		Check Total	173.69	0.00	0.00	173.69	
17784	08/01/17	THINK 894 1065	Think Big Go Local, Inc. 475.00 273.50	475.00 273.50	0.00 0.00	0.00 0.00	475.00 273.50
		Check Total	748.50	0.00	0.00	748.50	
17785	08/01/17	VERIZON 9789383051	Verizon Wireless 463.45	463.45	0.00	0.00	463.45
		Check Total	463.45	0.00	0.00	463.45	
17786	08/01/17	WAL-MART 008473 009129 0092330	Walmart Community 67.43 69.94 22.40	67.43 69.94 22.40	0.00 0.00 0.00	0.00 0.00 0.00	67.43 69.94 22.40
		Check Total	159.77	0.00	0.00	159.77	
17753	08/01/17	PAYROLL	Debbie Gorr				Voided: Direct Deposit
17752	08/01/17	PAYROLL	Florence Giba				Voided: Direct Deposit
17751	08/01/17	PAYROLL	James P Gerlick				Voided: Direct Deposit
17750	08/01/17	PAYROLL	Susan L Freund				Voided: Direct Deposit
17749	08/01/17	PAYROLL	Eric L Floden				Voided: Direct Deposit

Aug 7, 2017

6:58 pm

Town of McHenry

Bank Transactions

(Report period: July 1, 2017 to July 31, 2017)

<u>Date</u>	<u>RefNo</u>	<u>Description</u>	<u>Deposits</u>	<u>Withdraws</u>	<u>Charges</u>	<u>Credits</u>
Cash Account #1 [McHenry Svgs. Bk. - MMDA]						
07/03/17	1841	Sweep			36868.51	
07/05/17	1842	Sweep			1289.71	
07/07/17	1843	Sweep			6489.30	
07/10/17	712	PPT - 4th distribution	12615.07			
07/10/17	1844	Sweep			8834.86	
07/12/17	1845	Sweep			1852.43	
07/13/17	1846	Sweep			100.00	
07/14/17	1847	Sweep			2045.64	
07/17/17	1848	Sweep			15723.09	
07/18/17	1849	Sweep			32172.35	
07/19/17	1850	Sweep			2154.36	
07/20/17	1851	Sweep			647.18	
07/21/17	1852	Sweep			13619.38	
07/24/17	713	PPT - 5th Distribution	7795.79			
07/31/17	714	Interest	123.41			
			-----	-----	-----	-----
		Cash Account Total	20534.27	0.00	121796.81	0.00
Cash Account #5 [BMO Harris M/M CD 71793]						
07/31/17	224	July Interest	52.73			
		Cash Account Total	52.73	0.00	0.00	0.00
Cash Account #7 [McHenry Svgs. Bk. - Chkg]						
07/03/17	3775	Sweep	36868.51			
07/05/17	2227	Du-Lock-HRA Reimbursemen			111.72	
07/05/17	3776	Sweep	1289.71			
07/06/17	3777	NEIAA grant	4055.00			
07/07/17	2224	GA-PR Liability			1010.79	
07/07/17	3778	Sweep	6489.30			
07/10/17	3779	Sweep	8834.86			
07/11/17	3772	GA-FWT/SWT Liability	1010.79			
07/12/17	3780	Sweep	1852.43			
07/13/17	3781	Sweep	100.00			
07/14/17	3782	Sweep	2045.64			
07/17/17	2225	DD Trans			19342.03	
07/17/17	3783	Sweep	15723.09			
07/18/17	2238	McHenry Parade			50.00	
07/18/17	3784	Sweep	32172.35			
07/19/17	2226	GA-IMRF			1422.39	
07/19/17	2228	Du-Lock-HRA Reimbursemen			33.57	
07/19/17	3773	GA-IMRF	1422.39			
07/19/17	3785	Sweep	2154.36			
07/20/17	2230	Pepping-HRA Reimbursemen			2915.83	
07/20/17	3774	GA-FWT/SWT Liability	1047.43			
07/20/17	3786	Sweep	647.18			
07/21/17	2229	GA-PR Liability			1047.43	
07/21/17	3787	Sweep	13619.38			
07/24/17	2231	Wagner-HRA/FSA Reimburse			201.67	
07/24/17	3791	Various	1670.00			
07/24/17	3792	Various	6043.41			
07/25/17	2232	Pepping-HRA Reimbursemen			11.38	
07/27/17	2237	Debit - Meijer Flood			158.93	
07/28/17	2234	Giba-HRA/FSA Reimburseme			85.81	

Town of McHenry Road - GRB

Statement of Net Assts

July 2017

ASSETS

Current Assets

Cash			
BMO Harris M/M # 9974	79,118.54		
McHenry Savings Bank - Ckg.	7,976.41		
McHnery Savings Bank. - MMDA	1,430,880.63		
TOTAL Total Cash		1,517,975.58	
Property Tax Receivable			
Property Tax Receivable	1,047,281.00		
Allowance for Uncollectible Prop. Taxes	(5,236.00)		
TOTAL Net Property Tax Receivable		1,042,045.00	
Prepaid Expenses		8,961.88	
Security Deposits		2,000.00	
Inventory		98,755.20	
TOTAL Current Assets			2,669,737.66
TOTAL ASSETS			2,669,737.66

LIABILITIES

Current Liabilities

Accounts Payable			69,438.26
Holding Account for Transfer			(2,391.81)
Deposits on Facilities			
Deposits on Facilities	1,000.00		
TOTAL Deposits on Facilities		1,000.00	
Culvert Deposits		7,300.00	
Development Deposits		(167,974.23)	
Accrued Federal Withholding-RB		(2,167.15)	
Accrued State Withholding-RB		1,158.38	
Accrued Unemployment-RB		51.79	
Accrued I.M.R.F.-RB		1,685.72	
Accrued payroll		1,554.00	
Deferred Property Tax Revenue		1,042,045.00	
Deferred IL Prop Replacement Tax		7,448.39	
TOTAL Current Liabilities			959,148.35
Other Liabilities			
Due to McHenry Township		344.95	
TOTAL Other Liabilities			344.95
TOTAL LIABILITIES			959,493.30

Net Assets

Fund Balance Prior Year R&B	2,008,002.94
Balance in Funds Prior Year	(518,424.96)
Year-to-Date Fund Balance	220,666.38

TOTAL Net Assets

1,710,244.36

TOTAL LIABILITIES & Net Assets

2,669,737.66

Town of McHenry Road - GRB

Year-to-Date Performance, July 2017 - current month

	<i>4 Months Ended July 31, 2017</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
CASH REVENUE				
Property Taxes	548,880.98	1,013,000.00	464,119.02	54.2 %
Illinois Replacement Tax	22,899.21	27,500.00	4,600.79	83.3 %
IGA Misc.	4,004.44	60,000.00	55,995.56	6.7 %
IGA/Indian Ridge/MCDOT	68,876.89	0.00	(68,876.89)	
Traffic Fines	5,616.48	6,000.00	383.52	93.6 %
Interest Income	1,499.88	5,000.00	3,500.12	30.0 %
Sale of Equipment	27,500.00	64,000.00	36,500.00	43.0 %
Damage Reimbursement	1,866.00	700.00	(1,166.00)	266.6 %
Culvert Inspection Fees	600.00	300.00	(300.00)	200.0 %
Other Revenue	0.00	5,000.00	5,000.00	
DECO Grant	27,395.23	0.00	(27,395.23)	
Overweight Permits	1,550.00	500.00	(1,050.00)	310.0 %
TOTAL CASH REVENUE	710,689.11	1,182,000.00	471,310.89	60.1 %
TOTAL Income	710,689.11	1,182,000.00	471,310.89	60.1 %
NET REVENUE	710,689.11	1,182,000.00	471,310.89	60.1 %
GROSS PROFIT	710,689.11	1,182,000.00	471,310.89	60.1 %
Expenses				
ADM. DIVISION - PERSONAL SERV.				
Salaries	25,206.26	88,000.00	62,793.74	28.6 %
Overtime	552.53	1,650.00	1,097.47	33.5 %
Highway Commissioner Salary	0.00	47,000.00	47,000.00	
Social Security & Medicare	2,176.44	0.00	(2,176.44)	
Social Security/Medicare/Unemployment	0.00	7,500.00	7,500.00	
I.M.R.F.	1,682.04	6,100.00	4,417.96	27.6 %
Employee Insurance	10,205.62	19,500.00	9,294.38	52.3 %
HRA	1,648.45	9,000.00	7,351.55	18.3 %
TOTAL PERSONAL SERVICES	41,471.34	178,750.00	137,278.66	23.2 %
CONTRACTUAL SERVICES				
General Insurance	47,964.00	55,000.00	7,036.00	87.2 %
Telephone	7,254.48	14,500.00	7,245.52	50.0 %
Computer Maintenance	4,454.68	16,500.00	12,045.32	27.0 %
Travel	2,293.06	7,700.00	5,406.94	29.8 %

**4 Months Ended
July 31, 2017**

**Annual
Budget**

Unused

% Used

Postage	4,752.82	10,000.00	5,247.18	47.5 %
Publishing & Printing	3,254.00	16,500.00	13,246.00	19.7 %
Accounting Services	5,783.75	11,000.00	5,216.25	52.6 %
Legal Services	3,538.50	13,000.00	9,461.50	27.2 %
Dues & Subscriptions	564.32	1,400.00	835.68	40.3 %
Training	110.69	3,300.00	3,189.31	3.4 %
Consultant Service	745.50	25,000.00	24,254.50	3.0 %
Recycling	0.00	5,500.00	5,500.00	
NDR/McDOT IGA Contractors	575.00	44,000.00	43,425.00	1.3 %
TOTAL CONTRACTUAL SERVICES	81,290.80	223,400.00	142,109.20	36.4 %
COMMODITIES				
Office Supplies	1,033.41	4,000.00	2,966.59	25.8 %
TOTAL Total Commodities	1,033.41	4,000.00	2,966.59	25.8 %
OTHER EXPENSES				
Municipal Replacement Tax	1,423.72	4,400.00	2,976.28	32.4 %
Bank Fees	(293.50)	200.00	493.50	-146.8 %
Miscellaneous Expense	442.00	3,300.00	2,858.00	13.4 %
TOTAL OTHER EXPENSES	1,572.22	7,900.00	6,327.78	19.9 %
CAPITAL OUTLAY				
Capital Outlay	0.00	5,500.00	5,500.00	
TOTAL CAPITAL OUTLAY	0.00	5,500.00	5,500.00	
ROAD DIVISION - CONTRAC. SERV.				
Bridge Repairs	0.00	50,000.00	50,000.00	
Maintenance Service - Bldg.	3,668.03	9,000.00	5,331.97	40.8 %
Maintenance Service - Equipmen	10,295.83	24,000.00	13,704.17	42.9 %
Maintenance Service - Road	5,500.00	5,500.00	0.00	100.0 %
Engineering Service	167,556.93	320,000.00	152,443.07	52.4 %
Tree Trimming	2,300.00	3,300.00	1,000.00	69.7 %
Street Lighting	18,096.59	55,000.00	36,903.41	32.9 %
Utilities	4,567.52	22,000.00	17,432.48	20.8 %
Rentals	43.68	38,500.00	38,456.32	0.1 %
TOTAL TOTAL CONTRACTUAL SERIVCES	212,028.58	527,300.00	315,271.42	40.2 %
COMMODITIES				
Maintenance Supplies - Bldg.	5,796.34	6,600.00	803.66	87.8 %
Maint. Supplies-Snow-Salt	0.00	165,000.00	165,000.00	
Maintenance Supplies - Equipmt	15,604.79	60,000.00	44,395.21	26.0 %
Maint. Supplies-Road	3,619.42	38,000.00	34,380.58	9.5 %
Operating Supplies	12,311.19	38,000.00	25,688.81	32.4 %
Fuel & Oil	22,432.24	88,000.00	65,567.76	25.5 %
Sand & Gravel	5,436.11	16,500.00	11,063.89	32.9 %
Small tools	1,306.84	8,800.00	7,493.16	14.9 %
Sign Replacement Program	6,880.89	55,000.00	48,119.11	12.5 %
TOTAL COMMODITIES	73,387.82	475,900.00	402,512.18	15.4 %

	<i>4 Months Ended July 31, 2017</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
OTHER EXPENSES				
Miscellaneous Expense	1,000.00	3,300.00	2,300.00	30.3 %
NDR Subdivisions	0.00	39,000.00	39,000.00	
TOTAL OTHER EXPENSES	1,000.00	42,300.00	41,300.00	2.4 %
CAPITAL OUTLAY				
Deferred Maintenance	0.00	55,000.00	55,000.00	
Capital Outlay - Equipment	77,048.24	910,800.00	833,751.76	8.5 %
TOTAL CAPITAL OUTLAY	77,048.24	965,800.00	888,751.76	8.0 %
CONTINGENCIES				
Contingencies	1,190.32	55,000.00	53,809.68	2.2 %
TOTAL CONTINGENCIES	1,190.32	55,000.00	53,809.68	2.2 %
TOTAL Expenses	490,022.73	2,485,850.00	1,995,827.27	19.7 %
OPERATING PROFIT	220,666.38	(1,303,850.00)	(1,524,516.38)	-16.9 %
PROFIT BEFORE TAXES	220,666.38	(1,303,850.00)	(1,524,516.38)	-16.9 %
NET PROFIT	220,666.38	(1,303,850.00)	(1,524,516.38)	-16.9 %

Aug 7, 2017

7:06 pm

Town of McHenry Road - GRB

Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
AUTO TECH 280231	Auto Tech Centers, Inc. 07/14/17		08/11/17	2192.50	0.00	2192.50
		Vendor Total		2192.50	0.00	2192.50
BIG R 001408/B	Big R Store 07/24/17		08/11/17	3.98	0.00	3.98
		Vendor Total		3.98	0.00	3.98
BURRIS WL12290C	Burris Equipment Co. 07/24/17		08/11/17	848.00	0.00	848.00
		Vendor Total		848.00	0.00	848.00
CENTEGRA 194903	Centegra Occupational 07/27/17		08/11/17	75.00	0.00	75.00
		Vendor Total		75.00	0.00	75.00
CONDON EXP JUNE 2017 EXPENS OVERPAYMENT ER JULY 2017 EXPENS	Jim Condon 06/30/17 07/10/17 07/31/17		08/11/17 Cr 08/11/17	384.15 -160.50 434.46	0.00 0.00 0.00	384.15 -160.50 434.46
		Vendor Total		658.11	0.00	658.11
EMERGENT 1902632516	Emergent Safety Supply 07/27/17		08/11/17	3319.65	0.00	3319.65
		Vendor Total		3319.65	0.00	3319.65
EX 1563196	Excalibur Technology Corp. 08/04/17		08/11/17	1182.67	0.00	1182.67
		Vendor Total		1182.67	0.00	1182.67
GESKE 38534	Geske & Sons, Inc. 07/26/17		08/11/17	290.00	0.00	290.00
		Vendor Total		290.00	0.00	290.00
HR GREEN 112454 112860	HR Green, Inc. 06/23/17 07/18/17		08/11/17 08/11/17	1548.50 9900.00	0.00 0.00	1548.50 9900.00
		Vendor Total		11448.50	0.00	11448.50
LAFARGE NORT	Lafarge North America					

707440125	07/17/17	08/11/17	52.72	0.00	52.72
			-----	-----	-----
	Vendor Total		52.72	0.00	52.72
LAWSON 9305115992	Lawson Products, Inc. 07/26/17	08/11/17	186.24	0.00	186.24
			-----	-----	-----
	Vendor Total		186.24	0.00	186.24
MCH CTY 1124	McHenry County Council of Governments 07/26/17	08/11/17	38.00	0.00	38.00
			-----	-----	-----
	Vendor Total		38.00	0.00	38.00
MCHENRY ACE 324960/B	McHenry Ace Hardware 07/24/17	08/11/17	23.91	0.00	23.91
			-----	-----	-----
	Vendor Total		23.91	0.00	23.91
MENARDS 73243 74666	Menards - F.L. 07/07/17 07/21/17	08/11/17 08/11/17	78.17 65.18	0.00 0.00	78.17 65.18
			-----	-----	-----
	Vendor Total		143.35	0.00	143.35
MIDWEST HOSE M20437	Midwest Hose and Fittings, Inc. 07/31/17	08/11/17	2501.12	0.00	2501.12
			-----	-----	-----
	Vendor Total		2501.12	0.00	2501.12
MONTAGE 55736 55779	Montage Enterprises, Inc. 07/06/17 07/07/17	07/06/17 08/11/17	587.46 238.25	0.00 0.00	587.46 238.25
			-----	-----	-----
	Vendor Total		825.71	0.00	825.71
NAPA 644764 645454 645516	Napa Auto Parts 07/06/17 07/12/17 07/12/17	08/11/17 08/11/17 Cr	52.08 224.04 -191.27	0.00 0.00 0.00	52.08 224.04 -191.27
			-----	-----	-----
	Vendor Total		84.85	0.00	84.85
NOV 5429776 5429777	Novotny Sales 07/27/17 07/27/17	08/11/17 08/11/17	94.00 94.00	0.00 0.00	94.00 94.00
			-----	-----	-----
	Vendor Total		188.00	0.00	188.00
PETRO 10196281 10210855 10225277 10225273	PetroChoice 07/05/17 07/19/17 07/28/17 07/28/17	08/11/17 08/11/17 08/11/17 08/11/17	1774.16 2922.50 593.86 1955.91	0.00 0.00 0.00 0.00	1774.16 2922.50 593.86 1955.91
			-----	-----	-----
	Vendor Total		7246.43	0.00	7246.43

PRIME LAW 6001	Prime Law Group LLC 07/31/17	08/11/17	712.50	0.00	712.50
	Vendor Total		<u>712.50</u>	<u>0.00</u>	<u>712.50</u>
SANDBAGGER 3542	The Sandbagger, LLC 07/26/17	08/11/17	25877.60	0.00	25877.60
	Vendor Total		<u>25877.60</u>	<u>0.00</u>	<u>25877.60</u>
SPRING L 26332 26348	Spring Lake Sand&Gravel 07/15/17 07/22/17	08/11/17 08/11/17	2623.50 144.00	0.00 0.00	2623.50 144.00
	Vendor Total		<u>2767.50</u>	<u>0.00</u>	<u>2767.50</u>
SUPER 0037296	Super Aggregates 07/15/17	08/11/17	1351.97	0.00	1351.97
	Vendor Total		<u>1351.97</u>	<u>0.00</u>	<u>1351.97</u>
TAPCO 1570004 1570568	Tapco 07/10/17 07/17/17	08/11/17 08/11/17	1073.25 3340.05	0.00 0.00	1073.25 3340.05
	Vendor Total		<u>4413.30</u>	<u>0.00</u>	<u>4413.30</u>
THINK 1103	Think Big Go Local, Inc. 08/03/17	08/11/17	273.50	0.00	273.50
	Vendor Total		<u>273.50</u>	<u>0.00</u>	<u>273.50</u>
THOMAS IS25444	Thomas Conveyor & Equipment Co. 08/04/17	08/11/17	921.00	0.00	921.00
	Vendor Total		<u>921.00</u>	<u>0.00</u>	<u>921.00</u>
TOI 2017-18 ANNUAL D	Township Officials of Illinois 07/12/17	08/11/17	536.33	0.00	536.33
	Vendor Total		<u>536.33</u>	<u>0.00</u>	<u>536.33</u>
TRAFFIC 1329	Traffic Control & Protection Inc. 07/11/17	08/11/17	276.90	0.00	276.90
	Vendor Total		<u>276.90</u>	<u>0.00</u>	<u>276.90</u>
UNITED 194553	United Laboratories 07/06/17	08/11/17	119.40	0.00	119.40
	Vendor Total		<u>119.40</u>	<u>0.00</u>	<u>119.40</u>
WEST	West Side Exchange				

W56035 .

07/07/17

08/11/17

371.63

0.00

371.63

Vendor Total

371.63

0.00

371.63

Report Total

68930.37

0.00

68930.37

Aug 7, 2017

7:05 pm

Town of McHenry Road - GRB

Check Register (Checks and EFTs of All Types)

(Report period: July 14, 2017 to August 10, 2017)

Check Number	Date	EFT#/Vend /Invoice	Invoice Amount	Amount Paid	Credits	Discounts	Net Amount
Cash Account #3 [McHenry Svgs. Bk. - Chkg]							
9441	07/14/17	ADAMS S 341605	Adams Steel Service Inc 344.00	344.00	0.00	0.00	344.00
		Check Total		344.00	0.00	0.00	344.00
9442	07/14/17	ADVANTAGE BE 74	Advantage Behavioral Health, LLC 120.00	120.00	0.00	0.00	120.00
		Check Total		120.00	0.00	0.00	120.00
9443	07/14/17	ARON 17-0637	Aronson Fence Co. Inc. 25.00	25.00	0.00	0.00	25.00
		Check Total		25.00	0.00	0.00	25.00
9444	07/14/17	BIG R 001348/B	Big R Store 274.98	274.98	0.00	0.00	274.98
		Check Total		274.98	0.00	0.00	274.98
9445	07/14/17	BTI 51501C	BTI Communications Group 1190.32	1190.32	0.00	0.00	1190.32
		Check Total		1190.32	0.00	0.00	1190.32
9446	07/14/17	BURRIS WL12195	Burriss Equipment Co. 461.58	461.58	0.00	0.00	461.58
		Check Total		461.58	0.00	0.00	461.58
9475	07/14/17	CONDON EXP SUMMER SEMINAR	Jim Condon 861.85	861.85	0.00	0.00	861.85
		Check Total		861.85	0.00	0.00	861.85
9447	07/14/17	CONDON PC JUNE PETTY CASH	Jim Condon 68.04	68.04	0.00	0.00	68.04
		Check Total		68.04	0.00	0.00	68.04
9448	07/14/17	COSTELLO 3815	K. Costello 2300.00	2300.00	0.00	0.00	2300.00
		Check Total		2300.00	0.00	0.00	2300.00
9449	07/14/17	ED'S 432 439 478 586	Ed's Automotive 58.00 188.00 58.00 29.00	58.00 188.00 58.00 29.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	58.00 188.00 58.00 29.00
		Check Total		333.00	0.00	0.00	333.00
9450	07/14/17	ED'S R 200372-1	Ed's Rental & Sales Inc. 43.68	43.68	0.00	0.00	43.68

		Check Total	43.68	0.00	0.00	43.68	
9451	07/14/17	EX 161660 162311	Excalibur Technology Corp. 1113.67 1113.67	1113.67 1113.67	0.00 0.00	0.00 0.00	1113.67 1113.67
		Check Total	2227.34	0.00	0.00	2227.34	
9452	07/14/17	FISCHER 8268	Fischer Bros. Fresh concrete, Inc. 578.50	578.50	0.00	0.00	578.50
		Check Total	578.50	0.00	0.00	578.50	
9453	07/14/17	HR GREEN FINAL 3-112430	HR Green, Inc. 61711.26	61711.26	0.00	0.00	61711.26
		Check Total	61711.26	0.00	0.00	61711.26	
9454	07/14/17	HYDRAULIC S 321159 321179 321201	Hydraulic Services and Repairs, Inc. 671.20 243.66 102.41	671.20 243.66 102.41	0.00 0.00 0.00	0.00 0.00 0.00	671.20 243.66 102.41
		Check Total	1017.27	0.00	0.00	1017.27	
9455	07/14/17	IL ENVIRO 7/1/17-6/30/18 FEE	IL Enviromental Protection Agency 1000.00	1000.00	0.00	0.00	1000.00
		Check Total	1000.00	0.00	0.00	1000.00	
9456	07/14/17	JARR 77437	Jarr Printing 2778.00	2778.00	0.00	0.00	2778.00
		Check Total	2778.00	0.00	0.00	2778.00	
9457	07/14/17	JOE 1150629	Joseph H. Huemann & Sons Inc. 1448.03	1448.03	0.00	0.00	1448.03
		Check Total	1448.03	0.00	0.00	1448.03	
9458	07/14/17	MCHENRY ACE 322556/B 322636/B	McHenry Ace Hardware 12.58 7.73	12.58 7.73	0.00 0.00	0.00 0.00	12.58 7.73
		Check Total	20.31	0.00	0.00	20.31	
9459	07/14/17	MENARDS 70724	Menards - F.L. 168.87	168.87	0.00	0.00	168.87
		Check Total	168.87	0.00	0.00	168.87	
9460	07/14/17	MOTION IL07-441012	Motion Industries, Inc. 345.21	345.21	0.00	0.00	345.21
		Check Total	345.21	0.00	0.00	345.21	
9461	07/14/17	NAPA 641803 641804 644003	Napa Auto Parts 39.44 38.22 32.52	39.44 38.22 32.52	0.00 0.00 0.00	0.00 0.00 0.00	39.44 38.22 32.52
		Check Total	110.18	0.00	0.00	110.18	
9462	07/14/17	PETRO 10165278 10181597	PetroChoice 1954.69 2546.55	1954.69 2546.55	0.00 0.00	0.00 0.00	1954.69 2546.55

		Check Total		4501.24	0.00	0.00	4501.24
9463	07/14/17	PILIPAUKAS 00001	William Pilipauskas 300.00	300.00	0.00	0.00	300.00
		Check Total		300.00	0.00	0.00	300.00
9464	07/14/17	PIRTEK S2498749.001	Pitek O'Hare 249.47	249.47	0.00	0.00	249.47
		Check Total		249.47	0.00	0.00	249.47
9465	07/14/17	PREMIER 352357	Premier Diamond 1900.00	1900.00	0.00	0.00	1900.00
		Check Total		1900.00	0.00	0.00	1900.00
9466	07/14/17	PRIME LAW 5935	Prime Law Group LLC 1663.50	1663.50	0.00	0.00	1663.50
		Check Total		1663.50	0.00	0.00	1663.50
9467	07/14/17	R.A. 803117 803436	R.A. Adams Entpr. Inc. 3.12 49.59	3.12 49.59	0.00 0.00	0.00 0.00	3.12 49.59
		Check Total		52.71	0.00	0.00	52.71
9468	07/14/17	RAADSEN 0608176439 0608176440	John Raadsen 369.99 74.00	369.99 74.00	0.00 0.00	0.00 0.00	369.99 74.00
		Check Total		443.99	0.00	0.00	443.99
9469	07/14/17	RNOW CM10735 2017-51835 2017-51849	R.N.O.W., Inc. -121.65 312.52 102.36	-121.65 312.52 102.36	0.00 0.00 0.00	0.00 0.00 0.00	-121.65 312.52 102.36
		Check Total		293.23	0.00	0.00	293.23
9470	07/14/17	SHAW 1424524 1426789	Shaw Suburban Media 116.40 207.40	116.40 207.40	0.00 0.00	0.00 0.00	116.40 207.40
		Check Total		323.80	0.00	0.00	323.80
9471	07/14/17	TERMINAL 33424-00	Terminal Supply Co. 724.33	724.33	0.00	0.00	724.33
		Check Total		724.33	0.00	0.00	724.33
9472	07/14/17	TRAFF 1327	TraffTech Inc. 1350.00	1350.00	0.00	0.00	1350.00
		Check Total		1350.00	0.00	0.00	1350.00
9473	07/14/17	UNITED 191771	United Laboratories 239.40	239.40	0.00	0.00	239.40
		Check Total		239.40	0.00	0.00	239.40
9474	07/14/17	WEST W55075 W55355	West Side Exchange 169.00 42.09	169.00 42.09	0.00 0.00	0.00 0.00	169.00 42.09

		Check Total		211.09	0.00	0.00	211.09
9476	07/18/17	PAYROLL	Dana L Heinz				Voided: Direct Deposit
9477	07/18/17	PAYROLL	Lynell R Limbaugh				Voided: Direct Deposit
7	07/18/17	INTERNAL REV Q-4-2016 PICORI FEES	Internal Revenue Service 4.52	4.52	0.00	0.00	4.52
		Check Total		4.52	0.00	0.00	4.52
9478	07/19/17	AT & T 815578923807-2017	AT & T 139.45	139.45	0.00	0.00	139.45
		Check Total		139.45	0.00	0.00	139.45
9479	07/19/17	COM-ST.LITES 6/2-7/3/17	Commonwealth Edison 4583.89	4583.89	0.00	0.00	4583.89
		Check Total		4583.89	0.00	0.00	4583.89
9481	07/19/17	DYNEGY-3005 186932017061	Dynegy Energy Services 614.30	614.30	0.00	0.00	614.30
		Check Total		614.30	0.00	0.00	614.30
9482	07/19/17	DYNEGY-5074 186931417061	Dynegy Energy Services 37.91	37.91	0.00	0.00	37.91
		Check Total		37.91	0.00	0.00	37.91
9483	07/19/17	GROOT 15147801	Groot Industries 215.63	215.63	0.00	0.00	215.63
		Check Total		215.63	0.00	0.00	215.63
9484	07/19/17	TEL - ASSIST 000009-125-681	Tel - Assist 163.20	163.20	0.00	0.00	163.20
		Check Total		163.20	0.00	0.00	163.20
281	07/19/17	PAYROLL	IL Tax Deposit				146.95
279	07/19/17	PAYROLL	US Tax Deposit				971.73
9480	07/19/17	DYNEGY-1038 186931517061	Dynegy Engery Services 177.45	177.45	0.00	0.00	177.45
		Check Total		177.45	0.00	0.00	177.45
9486	07/26/17	EBAS 13380-AUG-17	Employee Benefits Administration Service 22.00	22.00	0.00	0.00	22.00
		Check Total		22.00	0.00	0.00	22.00
9485	07/26/17	BLUE CROSS/ AUG-2017	Blue Cross/Blue Shield of IL 2299.98	2299.98	0.00	0.00	2299.98
		Check Total		2299.98	0.00	0.00	2299.98
9487	07/26/17	METLIFE 5641880-AUG-17	MetLife 183.96	183.96	0.00	0.00	183.96
		Check Total		183.96	0.00	0.00	183.96

282	07/31/17	PAYROLL	IL Tax Deposit					135.12
280	07/31/17	PAYROLL	US Tax Deposit					873.65
9490	08/01/17	FIRST 114314535	First Communications, LLC 293.01	293.01	0.00	0.00		293.01
		Check Total		293.01	0.00	0.00		293.01
9489	08/01/17	PAYROLL	Lynell R Limbaugh					Voided: Direct Deposit
9488	08/01/17	PAYROLL	Dana L Heinz					Voided: Direct Deposit
9491	08/01/17	HOME DEPOT	Home Depot Credit Services					
		1010223	9.97	9.97	0.00	0.00		9.97
		2011130	31.00	31.00	0.00	0.00		31.00
		2073279	178.48	178.48	0.00	0.00		178.48
		3010725	9.30	9.30	0.00	0.00		9.30
		4070944	17.96	17.96	0.00	0.00		17.96
		5011047	28.10	28.10	0.00	0.00		28.10
		6070724	63.85	63.85	0.00	0.00		63.85
		7010980	9.97	9.97	0.00	0.00		9.97
		Check Total		348.63	0.00	0.00		348.63
9492	08/01/17	STAPLES 1847308571	Staples Credit Plan 38.76	38.76	0.00	0.00		38.76
		Check Total		38.76	0.00	0.00		38.76
9493	08/01/17	THINK 894 1065	Think Big Go Local, Inc. 472.00 273.50	472.00 273.50	0.00 0.00	0.00 0.00		472.00 273.50
		Check Total		745.50	0.00	0.00		745.50
9494	08/01/17	VERIZON 9789818462	Verizon Wireless 313.40	313.40	0.00	0.00		313.40
		Check Total		313.40	0.00	0.00		313.40
9497	08/02/17	N26769719167 06/26-7/25/17	Nicor 28.50	28.50	0.00	0.00		28.50
		Check Total		28.50	0.00	0.00		28.50
9495	08/02/17	COMCAST 535 07/31-8/30/17	Comcast Cable 54.90	54.90	0.00	0.00		54.90
		Check Total		54.90	0.00	0.00		54.90
9496	08/02/17	N02337810002 06/26-07/27/17	Nicor 69.31	69.31	0.00	0.00		69.31
		Check Total		69.31	0.00	0.00		69.31
9498	08/07/17	COMCAST 712 7/31-8/30/17	Comcast Cable 94.86	94.86	0.00	0.00		94.86
		Check Total		94.86	0.00	0.00		94.86
9499	08/07/17	TEL - ASSIST 000009-409-781	Tel - Assist 554.78	554.78	0.00	0.00		554.78
		Check Total		554.78	0.00	0.00		554.78

258	08/07/17 I.M.R.F. IMRF-JUL-17	I.M.R.F. 753.88	753.88	0.00	0.00	753.88
	Check Total		753.88	0.00	0.00	753.88
9500	08/07/17 CITY MCH IRT - JULY 2017 ALLO	City Of McHenry 531.44	531.44	0.00	0.00	531.44
	Check Total		531.44	0.00	0.00	531.44
9501	08/07/17 VILLAGE J IRT - JULY 2017 ALLO	Village Of Johnsburg 15.05	15.05	0.00	0.00	15.05
	Check Total		15.05	0.00	0.00	15.05
9502	08/07/17 VILLAGE L ITR JULY 2017 ALLOC	Village Of Lakemoor 13.78	13.78	0.00	0.00	13.78
	Check Total		13.78	0.00	0.00	13.78
9503	08/07/17 VILLAGE M IRT JULY 2017 ALLOC	Village Of McCullom Lake 10.03	10.03	0.00	0.00	10.03
	Check Total		10.03	0.00	0.00	10.03
	Cash account		101988.30	0.00	0.00	104115.75
	Report Total		101988.30	0.00	0.00	104115.75

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Town of McHenry Road - GRB Bank Transactions

(Report period: July 1, 2017 to July 31, 2017)

Date	RefNo	Description	Deposits	Withdraws	Charges	Credits
Cash Account #1 [BMO Harris M/M CD # 9974]						
07/31/17	4161	July Interest	19.72			
		Cash Account Total	19.72	0.00	0.00	0.00
Cash Account #3 [McHenry Svgs. Bk. - Chkg]						
07/03/17	1982	Sweep	2589.33			
07/05/17	1983	Sweep	22.00			
07/07/17	538	PHR-PR Liability			6968.27	
07/07/17	1984	Sweep	7810.94			
07/10/17	1985	Sweep	703.27			
07/11/17	1979	PHR-FWT/SWT Liability	6968.27			
07/12/17	1986	Sweep	3011.59			
07/13/17	1987	Sweep	243.24			
07/17/17	539	DD Trans			2540.01	
07/17/17	1988	Sweep	296.34			
07/18/17	1989	Sweep	75062.76			
07/19/17	1990	Sweep	1040.60			
07/20/17	1981	PHR-FWT/SWT Liability	9165.00			
07/21/17	540	PHR-Picori Fees			24.86	
07/21/17	541	PHR-PR Liability			9165.00	
07/21/17	1980	PHR-Picori Fees	24.86			
07/21/17	1991	Sweep	6647.46			
07/24/17	1992	Sweep	6120.28			
07/24/17	1994	Various	15619.34			
07/31/17	542	DD Trans			2391.81	
07/31/17	1993	Interest	0.56			
		Cash Account Total	135325.84	0.00	21089.95	0.00
Cash Account #4 [McHenry Svgs. Bk. - MMDA]						
07/03/17	1169	Sweep			2589.33	
07/05/17	1170	Sweep			22.00	
07/07/17	1171	Sweep			7810.94	
07/10/17	316	PPT - 4th Distribution	8488.69			
07/10/17	1172	Sweep			703.27	
07/12/17	1173	Sweep			3011.59	
07/13/17	1174	Sweep			243.24	
07/17/17	1175	Sweep			296.34	
07/18/17	1176	Sweep			75062.76	
07/19/17	1177	Sweep			1040.60	
07/21/17	1178	Sweep			6647.46	
07/24/17	317	PPT - 5th Distribution	5245.73			
07/24/17	1179	Sweep			6120.28	
07/31/17	318	Interest	62.83			
		Cash Account Total	13797.25	0.00	103547.81	0.00
Report Total			149142.81	0.00	124637.76	0.00

Town of McHenry Road - PHR

Statement of Net Assets

July 2017

ASSETS

Current Assets

McHenry Savings Bank - Ckg.	(29,925.24)
McHenry Savings Bank. - MMDA	1,190,870.08
McH Bk & Trust CD #2630062767	60,611.56
Property Tax Receivable	1,400,001.00
Allowance for Uncollectible Prop Taxes	(7,000.00)

TOTAL Current Assets 2,614,557.40

TOTAL ASSETS 2,614,557.40

LIABILITIES

Current Liabilities

Accounts Payable	13,387.22
Holding Account Payroll	(17,954.92)
Accrued Federal W/H PHR	(7,496.54)
ACCRUED SWT	(1,271.55)
Unemployment tax	247.50
Accrued I.M.R.F.	(36,747.23)
Voluntary IMRF after tax	42,878.18
Accrued Liberty Insurance	(180.98)
Accrued AFLAC	85.50
Accrued FSA	1,279.17
Child Support Withholding	(549.40)
Accrued Payroll	11,340.98
Deferred Property Tax Levy	1,393,001.00

TOTAL Current Liabilities 1,398,018.93

TOTAL LIABILITIES 1,398,018.93

Net Assets

Fund Balance - PHR	0.83
Balance in Funds Prior Year	974,543.35
Year-to-Date Earnings	241,994.29

TOTAL Net Assets 1,216,538.47

TOTAL LIABILITIES & Net Assets 2,614,557.40

Town of McHenry Road - PHR

Year-to-Date Performance, July 2017 - current month

	<i>4 Months Ended July 31, 2017</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
Property tax	733,751.46	1,775,665.00	1,041,913.54	41.3 %
Illinois Replacement Tax	12,832.75	28,000.00	15,167.25	45.8 %
Interest income	1,166.51	5,000.00	3,833.49	23.3 %
TOTAL Income	<u>747,750.72</u>	<u>1,808,665.00</u>	<u>1,060,914.28</u>	41.3 %
NET REVENUE	<u>747,750.72</u>	<u>1,808,665.00</u>	<u>1,060,914.28</u>	41.3 %
GROSS PROFIT	<u>747,750.72</u>	<u>1,808,665.00</u>	<u>1,060,914.28</u>	41.3 %
Expenses				
ADM. DIVISION - PERSONAL SERV.				
Salaries	181,102.06	687,500.00	506,397.94	26.3 %
Overtime	11,576.47	60,000.00	48,423.53	19.3 %
Social Security/ Medicare/ Unemployment	14,938.42	57,200.00	42,261.58	26.1 %
I.M.R.F.	11,895.09	53,000.00	41,104.91	22.4 %
Employee Insurance	42,890.05	105,000.00	62,109.95	40.8 %
HRA	18,333.33	33,000.00	14,666.67	55.6 %
TOTAL ADM. DIVISION-PERSONAL SERV.	<u>280,735.42</u>	<u>995,700.00</u>	<u>714,964.58</u>	28.2 %
COMMODITIES				
Road Repair & Construction	225,021.01	1,200,000.00	974,978.99	18.8 %
TOTAL COMMODITIES	<u>225,021.01</u>	<u>1,200,000.00</u>	<u>974,978.99</u>	18.8 %
CONTINGENCIES				
Contingencies	0.00	50,000.00	50,000.00	
TOTAL CONTINGENCIES	<u>0.00</u>	<u>50,000.00</u>	<u>50,000.00</u>	
TOTAL Expenses	<u>505,756.43</u>	<u>2,245,700.00</u>	<u>1,739,943.57</u>	22.5 %
OPERATING PROFIT	<u>241,994.29</u>	<u>(437,035.00)</u>	<u>(679,029.29)</u>	-55.4 %
PROFIT BEFORE TAXES	<u>241,994.29</u>	<u>(437,035.00)</u>	<u>(679,029.29)</u>	-55.4 %
NET PROFIT	<u>241,994.29</u>	<u>(437,035.00)</u>	<u>(679,029.29)</u>	-55.4 %

Aug 7, 2017

7:02 pm

Town of McHenry Road - PHR

Accounts Payable Open Invoice Report

<u>Invoice No.</u>	<u>Invoice Date</u>	<u>Reference</u>	<u>Due Date</u>	<u>Original Amount</u>	<u>Activity to Date</u>	<u>Current Balance</u>
LIMA 5708	Lima Contractors, Inc. 07/18/17		08/11/17	10790.00	0.00	10790.00
		Vendor Total		10790.00	0.00	10790.00
MCGILL 11505MG	McGill Landscaping, Inc. 07/13/17		08/11/17	225.00	0.00	225.00
		Vendor Total		225.00	0.00	225.00
SPRING 26296	Spring Lake Sand & Gravel 07/01/17		08/11/17	2372.22	0.00	2372.22
		Vendor Total		2372.22	0.00	2372.22
		Report Total		13387.22	0.00	13387.22

Aug 7, 2017

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Town of McHenry Road - PHR

Check Register (Checks and EFTs of All Types)

(Report period: July 14, 2017 to August 10, 2017)

Check Number	Date	EFT#/Vend /Invoice	Invoice Amount	Amount Paid	Credits	Discounts	Net Amount
Cash Account #7 [McHenry Svgs. Bk. - Chkg]							
10583	07/14/17	NAC 38670	NAC Supply 106.80	106.80	0.00	0.00	106.80
		Check Total		106.80	0.00	0.00	106.80
10582	07/14/17	METAL E-27760	Metal Culverts, Inc. 48.95	48.95	0.00	0.00	48.95
		Check Total		48.95	0.00	0.00	48.95
10578	07/14/17	CONSERV 65035732 65036261 65036279	Conserv FS - Wauconda 511.49 742.00 319.32	511.49 742.00 319.32	0.00 0.00 0.00	0.00 0.00 0.00	511.49 742.00 319.32
		Check Total		1572.81	0.00	0.00	1572.81
10581	07/14/17	MCGILL 11324MG 11341MG 11343MG 11401MG 11420MG	McGill Landscaping, Inc. 150.00 249.00 150.00 375.00 300.00	150.00 249.00 150.00 375.00 300.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	150.00 249.00 150.00 375.00 300.00
		Check Total		1224.00	0.00	0.00	1224.00
10579	07/14/17	FOXCROFT 52116	Foxcroft Meadows, Inc. 74.00	74.00	0.00	0.00	74.00
		Check Total		74.00	0.00	0.00	74.00
10580	07/14/17	ILLOWA 30864	Illowa Culvert & Supply Co. 25322.00	25322.00	0.00	0.00	25322.00
		Check Total		25322.00	0.00	0.00	25322.00
10585	07/14/17	SPRING 26223 26241	Spring Lake Sand & Gravel 2037.44 1586.16	2037.44 1586.16	0.00 0.00	0.00 0.00	2037.44 1586.16
		Check Total		3623.60	0.00	0.00	3623.60
10584	07/14/17	PETER 17153.01	Peter Baker & Son Co, 142421.97	142421.97	0.00	0.00	142421.97
		Check Total		142421.97	0.00	0.00	142421.97
10594	07/18/17	PAYROLL	James D Puoci				Voided: Direct Deposit
10595	07/18/17	PAYROLL	Jack A Smith				Voided: Direct Deposit
10596	07/18/17	PAYROLL	Eric M Speciale				Voided: Direct Deposit
10597	07/18/17	PAYROLL	Adam C Vick				Voided: Direct Deposit

10598	07/18/17	PAYROLL	James J Walters				Voiced: Direct Deposit	
7	07/18/17	MCHENRY TOWN Q-4-2016-PICORI FEES	McHenry Township R & B	24.86	24.86	0.00	0.00	24.86
		Check Total		24.86		0.00	0.00	24.86
10593	07/18/17	PAYROLL	Nels P Pedersen				Voiced: Direct Deposit	
10592	07/18/17	PAYROLL	Dennis S McFarlin				Voiced: Direct Deposit	
10591	07/18/17	PAYROLL	Brandon S McCoy				Voiced: Direct Deposit	
10590	07/18/17	PAYROLL	David A Kattner				Voiced: Direct Deposit	
10588	07/18/17	PAYROLL	Philip F Grana				Voiced: Direct Deposit	
10587	07/18/17	PAYROLL	Josef J Franc				Voiced: Direct Deposit	
10586	07/18/17	PAYROLL	Joe P Chavera				Voiced: Direct Deposit	
10589	07/18/17	PAYROLL	Barrett J Irwin				Voiced: Direct Deposit	
268	07/19/17	PAYROLL	IL Tax Deposit					1317.64
281	07/19/17	PAYROLL	US Tax Deposit					7847.36
10600	07/19/17	STATE DISBUR JUL-2017	State Disbursement Unit	549.40	549.40	0.00	0.00	549.40
		Check Total		549.40		0.00	0.00	549.40
900604	07/25/17	VICK 1000147546	Adam Vick	1846.48	1846.48	0.00	0.00	1846.48
		Check Total		1846.48		0.00	0.00	1846.48
10604	07/26/17	METLIFE 5641880-AUG-17	MetLife	763.32	763.32	0.00	0.00	763.32
		Check Total		763.32		0.00	0.00	763.32
10605	07/26/17	NCPERS-IL IM 3914-JUL-17	NCPERS - IL IMRF	32.00	32.00	0.00	0.00	32.00
		Check Total		32.00		0.00	0.00	32.00
10601	07/26/17	AFLAC BN351-240715	AFLAC	167.64	167.64	0.00	0.00	167.64
		Check Total	Attn:	167.64		0.00	0.00	167.64
10602	07/26/17	BLUE CROSS AUG-2017	Blue Cross/Blue Shield of IL	9797.32	9797.32	0.00	0.00	9797.32
		Check Total		9797.32		0.00	0.00	9797.32
10603	07/26/17	EBAS 13380-AUG-17	EBAS	115.50	115.50	0.00	0.00	115.50
		Check Total		115.50		0.00	0.00	115.50
10619	07/31/17	LIBERTY NATI 83691-AUG-17	Liberty National	412.93	412.93	0.00	0.00	412.93
		Check Total		412.93		0.00	0.00	412.93

10620	07/31/17	NCPERS-IL IM 3914-AUG-17	NCPERS - IL IMRF 32.00	32.00	0.00	0.00	32.00
		Check Total		<u>32.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32.00</u>
282	07/31/17	PAYROLL	US Tax Deposit				7496.54
269	07/31/17	PAYROLL	IL Tax Deposit				1271.55
10616	08/01/17	PAYROLL	Eric M Speciale				Voided: Direct Deposit
10617	08/01/17	PAYROLL	Adam C Vick				Voided: Direct Deposit
10618	08/01/17	PAYROLL	James J Walters				Voided: Direct Deposit
10615	08/01/17	PAYROLL	Jack A Smith				Voided: Direct Deposit
10614	08/01/17	PAYROLL	James D Puoci				Voided: Direct Deposit
10613	08/01/17	PAYROLL	Nels P Pedersen				Voided: Direct Deposit
10611	08/01/17	PAYROLL	Brandon S McCoy				Voided: Direct Deposit
10610	08/01/17	PAYROLL	David A Kattner				Voided: Direct Deposit
10609	08/01/17	PAYROLL	Barrett J Irwin				Voided: Direct Deposit
10608	08/01/17	PAYROLL	Philip F Grana				Voided: Direct Deposit
10607	08/01/17	PAYROLL	Josef J Franc				Voided: Direct Deposit
10606	08/01/17	PAYROLL	Joe P Chavera				Voided: Direct Deposit
10612	08/01/17	PAYROLL	Dennis S McFarlin				Voided: Direct Deposit
257	08/07/17	IMRF IMRF-JUL-17	I.M.R.F. 6130.91	6130.91	0.00	0.00	6130.91
		Check Total		<u>6130.91</u>	<u>0.00</u>	<u>0.00</u>	<u>6130.91</u>
		Cash account		<u>194266.49</u>	<u>0.00</u>	<u>0.00</u>	<u>212199.58</u>
		Report Total		<u><u>194266.49</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>212199.58</u></u>

Aug 7, 2017

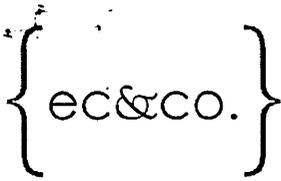
7:03 pm

Town of McHenry Road - PHR

Bank Transactions

(Report period: July 1, 2017 to July 31, 2017)

<u>Date</u>	<u>RefNo</u>	<u>Description</u>	<u>Deposits</u>	<u>Withdraws</u>	<u>Charges</u>	<u>Credits</u>
Cash Account #7 [McHenry Svgs. Bk. - Chkg]						
07/03/17	1629	Sweep	28344.94			
07/05/17	1630	Sweep	355.14			
07/06/17	741	Pedersen-HRA Reimburseme			606.30	
07/07/17	742	Kattner-HRA Reimbursemen			174.59	
07/07/17	1631	Sweep	606.30			
07/10/17	1632	Sweep	6434.04			
07/11/17	743	McFarlin-HRA Reimburseme			84.31	
07/11/17	1633	Sweep	6968.27			
07/12/17	1634	Sweep	520.25			
07/17/17	740	DD Trans			18511.26	
07/18/17	1635	Sweep	23465.66			
07/19/17	1636	Sweep	142544.92			
07/20/17	1637	Sweep	34511.86			
07/24/17	1638	Sweep	549.40			
07/25/17	1639	Sweep	1572.81			
07/27/17	1640	Sweep	111.74			
07/31/17	744	DD Trans			17954.92	
07/31/17	1641	Interest	0.42			
			-----	-----	-----	-----
		Cash Account Total	245985.75	0.00	37331.38	0.00
Cash Account #9 [McHenry Svgs. Bk. - MMDA]						
07/03/17	1449	Sweep			28344.94	
07/05/17	1450	Sweep			355.14	
07/07/17	1451	Sweep			606.30	
07/10/17	266	PPT - 4th Distribution	11350.78			
07/10/17	1452	Sweep			6434.04	
07/11/17	1453	Sweep			6968.27	
07/12/17	1454	Sweep			520.25	
07/18/17	1455	Sweep			23465.66	
07/19/17	1456	Sweep			142544.92	
07/20/17	1457	Sweep			34511.86	
07/24/17	267	PPT - 5th distribution	7014.30			
07/24/17	1458	Sweep			549.40	
07/25/17	1459	Sweep			1572.81	
07/27/17	1460	Sweep			111.74	
07/31/17	268	Interest	55.58			
			-----	-----	-----	-----
		Cash Account Total	18420.66	0.00	245985.33	0.00
		Report Total	264406.41	0.00	283316.71	0.00



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McHENRY TOWNSHIP, ILLINOIS

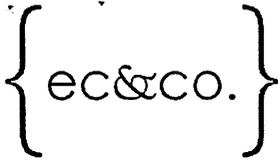
ANNUAL FINANCIAL REPORT

MARCH 31, 2017

eder, caseida & co.

MCHENRY TOWNSHIP
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MARCH 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To The Board of Trustees
 McHenry Township
 McHenry, Illinois

We have audited the accompanying financial statements of the governmental activities and each major fund of

MCHENRY TOWNSHIP

as of and for the year ended March 31, 2017, and the related notes to the financial statements, which collectively comprise McHenry Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

eder, caseilla & co.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of McHenry Township as of March 31, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 16 to the financial statements, in fiscal year 2017 the Township implemented GASB Statement No. 72, *Fair Value Measurement and Application*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of the Employer's Net Pension Liability and Related Ratios, Schedule of Employer Contribution, and budgetary comparison information on pages 3 through 8 and 28 through 40 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
June 20, 2017

REQUIRED SUPPLEMENTARY INFORMATION

MCHENRY TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of McHenry Township (Township), we offer readers of the Township's statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended March 31, 2017.

FINANCIAL HIGHLIGHTS

At March 31, 2017, the assets and deferred outflows of resources of the Township exceeded its liabilities and deferred inflows of resources by \$12,548,701 (net position). Of this amount, \$5,798,368 (unrestricted net position) may be used to meet the Township's ongoing obligations to citizens and creditors.

The total net position for the Township decreased by \$1,108,818 which includes a net position adjustment of \$650,482.

At March 31, 2017, the Township's governmental funds reported combined ending fund balances of \$6,494,479, a decrease of \$758,496 in comparison with the prior year. Of this amount, \$119,646 is nonspendable, \$1,008,031 is restricted, \$1,175,000 is committed by the Board for future projects, \$2,298,778 is assigned for different funds and projects, and \$1,893,024 is available for spending at the Township's discretion (unassigned fund balance).

At March 31, 2017, the fund balance for the General Fund was \$3,729,363 of which \$1,893,024 was unassigned. Unassigned fund balance represents 103 percent of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements - The government-wide financial statements are designed to provide readers with a broad overview of the Township's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Township's assets and deferred outflows of resources, less its liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating when comparing year to year results.

The Statement of Activities presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the Township that are principally supported by taxes and other governmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user

fees and charges (business-type activities). The governmental activities of the Township include general government, directly funded community services, community assistance and services, parks and recreation, assessor, and highways and roads. The Township does not conduct any business-type activities.

The government-wide financial statements can be found on pages 9 and 10 of this report.

Fund financial statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township are governmental funds.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Township's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Township maintains four individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Road and Bridge Fund, Permanent Road Fund, and General Assistance Fund, all of which are considered to be major funds.

The basic governmental fund financial statements can be found on pages 11 through 14 of this report.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 through 27 of this report.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Township's progress in meeting its obligation to provide as fully adequate as possible services to all of its residents.

The Township adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each of the funds to demonstrate compliance with this appropriation.

Required supplementary information can be found on pages 28 through 40 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Township, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$12,548,701 at March 31, 2017.

A portion of the Township's net position (46 percent) reflects its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, office equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

McHenry Township's Net Position at Year-End

	Governmental Activities	
	FY 2017	FY 2016
ASSETS		
Current and Other Assets	\$ 10,978,667	\$ 12,055,692
Capital Assets	5,742,304	5,515,603
Net Pension Asset	131,608	734,569
Total Assets	<u>\$ 16,852,579</u>	<u>\$ 18,305,864</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension Expense/Revenue - IMRF	\$ 244,796	\$ 247,313
Total Deferred Outflows of Resources	<u>\$ 244,796</u>	<u>\$ 247,313</u>
LIABILITIES		
Long-Term Liabilities Outstanding	\$ 64,486	\$ 92,941
Other Liabilities	368,785	155,551
Total Liabilities	<u>\$ 433,271</u>	<u>\$ 248,492</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue - Property Taxes	\$ 4,115,403	\$ 4,647,166
Total Deferred Inflows of Resources	<u>\$ 4,115,403</u>	<u>\$ 4,647,166</u>
NET POSITION		
Net Investment in Capital Assets	\$ 5,742,304	\$ 5,493,589
Restricted	1,008,031	1,593,839
Unrestricted	5,798,366	6,570,091
Total Net Position	<u>\$ 12,548,701</u>	<u>\$ 13,657,519</u>

An additional portion of the Township's net position (8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$5,798,368, may be used to meet the Township's ongoing obligations to citizens and creditors.

At March 31, 2017, the Township is able to report positive balances in all three categories of net position.

The Township's net position decreased by \$1,108,818, which includes a net position adjustment of \$650,482, during the year ended March 31, 2017.

Governmental activities - Governmental activities decreased the Township's net position by \$458,336. Key elements of this decrease are as follows:

McHenry Township's Change in Net Position

	Governmental Activities	
	FY 2017	FY 2016
Revenues:		
Program Revenues		
Charges for Services	\$ 47,932	\$ 51,233
Operating Grants and Contributions	130,317	116,354
General Revenues:		
Property Taxes	4,656,596	4,654,267
Other Taxes	220,816	300,007
Unrestricted Investment Earnings	34,672	38,287
Gain/(Loss) on Sale of Capital Assets	(464)	(23,309)
Other Income	113,330	26,995
Total Revenues	<u>\$ 5,203,199</u>	<u>\$ 5,163,834</u>
Expenses:		
General Government	\$ 900,577	\$ 908,490
Directly Funded Community Services	227,374	155,182
Community Assistance and Services	198,437	173,632
Parks and Recreation	584,383	527,423
Assessor	399,524	385,106
Highways and Roads	3,350,502	2,691,041
Interest and Fees on Long-Term Debt	738	3,813
Total Expenses	<u>\$ 5,661,535</u>	<u>\$ 4,844,687</u>
Change in Net Position	\$ (458,336)	\$ 319,147
Net Position - Beginning	13,657,519	12,380,182
Net Position Adjustment	(650,482)	958,190
Net Position - Ending	<u>\$ 12,548,701</u>	<u>\$ 13,657,519</u>

The most significant change was the increase in Highways and Roads expenses which was due to a change in the method of valuation for salt inventory (the change in method resulted in a write down in inventory due to a lower calculated value), as well as higher capital outlay expenditures compared to the prior fiscal year. The overall effect was negative since the Township's increase in revenues was less than needed to cover the increase in expenses.

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

As noted earlier, the Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds - The focus of the Township's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Township's net resources available for spending.

At March 31, 2017, the Township's governmental funds reported combined ending fund balances of \$6,494,479, a decrease of \$758,496 in comparison with the prior year. Of this amount, \$1,893,024 constitutes unassigned fund balance, which is available for spending at the Township's discretion.

The General Fund is the chief operating fund of the Township. At March 31, 2017, fund balance in the General Fund was \$3,729,363, a decrease of \$162,192 in comparison with the prior year. This decrease was due to an increase in salaries and benefits expenses, contract services expense, and capital outlay expenses.

The Road and Bridge Fund is used to account for revenues restricted for road and bridge district expenditures. At March 31, 2017, fund balance in the Road and Bridge Fund was \$1,489,578, a decrease of \$518,425 in comparison with the prior year. This decrease was due to a change in the method of valuation for salt inventory, as well as higher capital outlay expenditures compared to the prior fiscal year.

The Permanent Road Fund is used to account for revenues restricted for road improvements and maintenance within the road district. At March 31, 2017, fund balance in the Permanent Road Fund was \$974,544, a decrease of \$198,892 in comparison with the prior year. The decrease was caused by higher salaries expense due to hiring additional employees, as well as higher road repair expenses.

The General Assistance Fund is used to account for revenues restricted for general assistance expenditures. At March 31, 2017, fund balance in the General Assistance Fund was \$300,994, an increase of \$121,013 in comparison with the prior year. The increase was due to the transfer made to the General Assistance Fund from the General Fund to cover expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

Significant differences between the budgeted amounts and actual amounts are summarized as follows:

The difference between the estimated revenues and the actual revenues was \$5,134 (unfavorable).

The difference between the estimated expenditures and the actual expenditures was \$170,502 (favorable), and was primarily due to less than anticipated overall general government expenses, contractual services, expenditures for salaries, and capital outlay.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets - The Township's investment in capital assets for its governmental activities as of March 31, 2017 amounts to \$5,742,304 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, office equipment and infrastructure. Major capital asset events during the year ended March 31, 2017 included the following:

Purchase of a snow plow for \$174,317

Equipment in progress expenses for a second plow which has not been finished by the end of the fiscal year for \$184,304

Purchase of a 2016 Ford Super Duty F350 for \$42,950

Building of a shelter pavilion for \$37,439

Purchase of a 2016 Ford F-150 with plow for \$36,868

Carpet replacement at the Township's office for \$31,673

McHenry Township's Capital Assets at Year-End
(net of depreciation)

	Governmental Activities	
	2017	2016
Land	\$ 111,500	\$ 111,500
Equipment in Progress	184,304	-
Buildings	3,006,406	3,074,824
Improvements	301,920	198,468
Machinery and Equipment	1,769,056	1,752,867
Office Equipment	33,495	42,321
Infrastructure - Rights of Way	335,623	335,623
Total	\$ 5,742,304	\$ 5,515,603

Additional information on the Township's capital assets can be found in note 4 on pages 20 and 21 of this report.

Long-term debt - At March 31, 2017, the Township had \$64,486 in long-term debt.

McHenry Township's Outstanding Debt

	Governmental Activities	
	2017	2016
Bonds Payable	\$ -	\$ 22,014
Compensated Absences	64,486	70,927
Total	\$ 64,486	\$ 92,941

Additional information on the Township's long-term debt can be found in Note 5 on page 21 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

McHenry Township is starting to see an economic recovery. As of March 2017 the McHenry County unemployment rate is 4.1% according to the Illinois Department of Employment Security. This is a decrease of 1.6% from the previous year's unemployment rate.

The problem still is that while unemployment has gone down to acceptable levels, the people that lost their job in 2008 and beyond were making significantly higher wages than they are now after they have become re-employed. They are still struggling to pay their bills and taxes at this lower wage.

The real estate market has heated up and many homes in McHenry Township are only on the market for a couple of weeks and are selling sometimes for more than the asking bid. While this is a very positive sign for the local economy, new housing starts are still very low. The increased activity in sales of existing homes will cause the local assessments of these properties to also rebound.

McHenry Township has kept its levy at the same rate for the SIXTH year in a row, recognizing that increased taxation will provide an additional burden on McHenry Township taxpayers. We still are seeing a significant number of McHenry Township residents applying for general assistance and emergency assistance because they are unable to make ends meet. These programs help fulfill McHenry Township's statutory duties and responsibilities to our residents.

McHenry Township continues to manage our finances without an increased burden on the taxpayers due to our prudent fund balance and our watchful budgeting practices.

All fund balance monies are not used for operating expenses but rather for deferred maintenance on facilities and equipment replacement and other major capital expenses.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the Township's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: The Office of the Supervisor, McHenry Township, 3703 N. Richmond Road, McHenry, Illinois 60051.

BASIC FINANCIAL STATEMENTS

MCHENRY TOWNSHIP
 GOVERNMENT-WIDE FINANCIAL STATEMENTS
 STATEMENT OF NET POSITION
 MARCH 31, 2017

	<u>Primary Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents	\$ 6,035,609
Restricted Cash and Cash Equivalents	167,974
Investments, at fair value	537,035
Property Taxes Receivable, net of allowance of \$20,680	4,115,403
Inventory	98,755
Security Deposits	3,000
Prepaid Items	20,891
Net Pension Asset	131,608
Capital Assets (Note 4):	
Land and Other Non-Depreciable Assets	631,427
Other Capital Assets, Net of Depreciation	5,110,877
Total Assets	<u>\$ 16,852,579</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Expense/Revenue - IMRF	\$ 244,796
Total Deferred Outflows of Resources	<u>\$ 244,796</u>
LIABILITIES	
Accounts Payable	\$ 299,759
Deposits	10,978
Payroll Liabilities	48,266
Performance Bond	300
Replacement Tax Overpayment	9,482
Non-Current Liabilities	
Due in More Than One Year	64,486
Total Liabilities	<u>\$ 433,271</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenue - Property Taxes	\$ 4,115,403
Total Deferred Inflows of Resources	<u>\$ 4,115,403</u>
NET POSITION	
Net Investment in Capital Assets	\$ 5,742,304
Restricted for:	
Road and Bridge	252,810
Permanent Road	755,221
Unrestricted/(Deficit)	5,798,366
Total Net Position	<u>\$ 12,548,701</u>

The Notes to Financial Statements are an integral part of this statement.

MCHENRY TOWNSHIP
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED MARCH 31, 2017

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
Primary Government		Charges For Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
General Government	\$ 900,577	\$ 33,045	\$ 55,758	\$ (811,774)
Directly Funded Community Services	227,374	-	-	(227,374)
Community Assistance and Services	198,437	-	-	(198,437)
Parks and Recreation	584,383	-	-	(584,383)
Assessor	399,524	-	-	(399,524)
Highways and Roads	3,350,502	14,887	74,559	(3,261,056)
Interest and Fees on Long-Term Debt	738	-	-	(738)
Total Primary Government	\$ 5,661,535	\$ 47,932	\$ 130,317	\$ (5,483,286)
General Revenues				
Taxes				
Property Taxes				\$ 4,656,596
Replacement Tax				77,989
Motor Fuel Tax				142,827
Unrestricted Investment Earnings				34,672
Gain/(Loss) on Sale of Capital Assets				(464)
Other Income				113,330
Total General Revenues				\$ 5,024,950
Change in Net Position				\$ (458,336)
Net Position - Beginning of Year				13,657,519
Net Position Adjustment (Note 17)				(650,482)
Net Position - End of Year				\$ 12,548,701

The Notes to Financial Statements are an integral part of this statement.

MCHENRY TOWNSHIP
 FUND FINANCIAL STATEMENTS
 BALANCE SHEET
 GOVERNMENTAL FUNDS
 MARCH 31, 2017

	General Fund	Road and Bridge Fund	Permanent Road Fund	General Assistance Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 3,328,652	\$ 1,443,735	\$ 965,054	\$ 298,168	\$ 6,035,609
Restricted Cash and Cash Equivalents	-	167,974	-	-	167,974
Investments, at fair value	476,423	-	60,612	-	537,035
Property Taxes Receivable, net of allowance of \$20,680	1,548,139	1,042,045	1,393,001	132,218	4,115,403
Inventory	-	98,755	-	-	98,755
Security Deposits	1,000	2,000	-	-	3,000
Prepaid Items	11,339	8,962	-	590	20,891
Due from Other Funds	785	-	-	3,472	4,257
Total Assets	\$ 5,366,338	\$ 2,763,471	\$ 2,418,667	\$ 434,448	\$ 10,982,924
LIABILITIES					
Accounts Payable	\$ 51,808	\$ 215,584	\$ 32,367	\$ -	\$ 299,759
Deposits	5,678	5,300	-	-	10,978
Payroll Liabilities	25,544	3,171	18,755	796	48,266
Performance Bond	300	-	-	-	300
Replacement Tax Overpayment	2,034	7,448	-	-	9,482
Due to Other Funds	3,472	345	-	440	4,257
Total Liabilities	\$ 88,836	\$ 231,848	\$ 51,122	\$ 1,236	\$ 373,042
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue - Property Taxes	\$ 1,548,139	\$ 1,042,045	\$ 1,393,001	\$ 132,218	\$ 4,115,403
Total Deferred Inflows of Resources	\$ 1,548,139	\$ 1,042,045	\$ 1,393,001	\$ 132,218	\$ 4,115,403
FUND BALANCES					
Nonspendable					
Prepaid Expenses	\$ 11,339	\$ 8,962	\$ -	\$ 590	\$ 20,891
Inventory	-	98,755	-	-	98,755
Restricted					
Road and Bridge	-	252,810	-	-	252,810
Permanent Hard Road	-	-	755,221	-	755,221
Committed					
General Assistance	750,000	-	-	-	750,000
Improvements	425,000	-	-	-	425,000
Assigned					
General Assistance	-	-	-	300,404	300,404
Road and Bridge	-	1,129,051	-	-	1,129,051
Permanent Hard Road	-	-	219,323	-	219,323
Deferred Maintenance on Facilities	500,000	-	-	-	500,000
Technology Upgrades and Replacements	150,000	-	-	-	150,000
Unassigned	1,893,024	-	-	-	1,893,024
Total Fund Balances	\$ 3,729,363	\$ 1,489,578	\$ 974,544	\$ 300,994	\$ 6,494,479
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,366,338	\$ 2,763,471	\$ 2,418,667	\$ 434,448	\$ 10,982,924

The Notes to Financial Statements are an integral part of this statement.

MCHENRY TOWNSHIP
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 MARCH 31, 2017

Fund Balances - Total Governmental Funds		\$ 6,494,479
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital Assets	\$ 9,846,270	
Less: Accumulated Depreciation	<u>(4,103,966)</u>	
		5,742,304
Some assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Net Pension Asset		131,608
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated Absences		(64,486)
Deferred pension costs in governmental activities are not financial resources and therefore are not reported in the funds.		
Pension Expense/Revenue - IMRF		<u>244,796</u>
Net Position of Governmental Activities		<u><u>\$ 12,548,701</u></u>

The Notes to Financial Statements are an integral part of this statement.

MCHENRY TOWNSHIP
 FUND FINANCIAL STATEMENTS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - GOVERNMENTAL FUNDS
 YEAR ENDED MARCH 31, 2017

	General Fund	Road and Bridge Fund	Permanent Road Fund	General Assistance Fund	Total Governmental Funds
REVENUES					
Property Taxes	\$ 1,723,661	\$ 1,010,064	\$ 1,775,664	\$ 147,207	\$ 4,656,596
Replacement Tax	13,750	30,412	30,779	3,048	77,989
Motor Fuel Tax	-	142,827	-	-	142,827
Road Fines	-	10,582	-	-	10,582
Interest Income	20,318	7,551	6,246	557	34,672
Rental Income	27,895	-	-	-	27,895
Grant Income	55,758	-	-	-	55,758
Senior Transportation Fees	5,150	-	-	-	5,150
Miscellaneous Income	3,630	103,263	-	1,550	108,443
Intergovernmental Agreements	-	74,559	-	-	74,559
Fees	-	4,305	-	-	4,305
Reimbursements	-	1,512	-	-	1,512
	<u>\$ 1,850,162</u>	<u>\$ 1,385,075</u>	<u>\$ 1,812,689</u>	<u>\$ 152,362</u>	<u>\$ 5,200,288</u>
EXPENDITURES					
Current					
General Government	\$ 611,038	\$ 330,401	\$ -	\$ -	\$ 941,439
Directly Funded Community Services	220,075	-	-	-	220,075
Community Assistance and Services	-	-	-	200,283	200,283
Parks and Recreation	314,859	-	-	-	314,859
Assessor	404,881	-	-	-	404,881
Highways and Roads	-	1,121,849	2,011,581	-	3,133,430
Capital Outlay	292,567	431,873	-	-	724,440
Debt Service					
Principal	-	22,015	-	-	22,015
Interest and Fees	-	738	-	-	738
	<u>\$ 1,843,420</u>	<u>\$ 1,906,876</u>	<u>\$ 2,011,581</u>	<u>\$ 200,283</u>	<u>\$ 5,962,160</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 6,742</u>	<u>\$ (521,801)</u>	<u>\$ (198,892)</u>	<u>\$ (47,921)</u>	<u>\$ (761,872)</u>
OTHER FINANCING SOURCES/(USES)					
Proceeds from Sale of Fixed Assets	\$ -	\$ 3,376	\$ -	\$ -	\$ 3,376
Transfers	(168,934)	-	-	168,934	-
	<u>\$ (168,934)</u>	<u>\$ 3,376</u>	<u>\$ -</u>	<u>\$ 168,934</u>	<u>\$ 3,376</u>
NET CHANGE IN FUND BALANCES	<u>\$ (162,192)</u>	<u>\$ (518,425)</u>	<u>\$ (198,892)</u>	<u>\$ 121,013</u>	<u>\$ (758,496)</u>
FUND BALANCES - APRIL 1, 2016	<u>3,891,555</u>	<u>2,008,003</u>	<u>1,173,436</u>	<u>179,981</u>	<u>7,252,975</u>
FUND BALANCES - MARCH 31, 2017	<u>\$ 3,729,363</u>	<u>\$ 1,489,578</u>	<u>\$ 974,544</u>	<u>\$ 300,994</u>	<u>\$ 6,494,479</u>

The Notes to Financial Statements are an integral part of this statement.

MCHENRY TOWNSHIP
 FUND FINANCIAL STATEMENTS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED MARCH 31, 2017

Net Change in Fund Balances - Total Governmental Funds \$ (758,496)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.

Capital Outlays	\$ 612,606	
Depreciation Expense	<u>(385,441)</u>	227,165

Some expenses in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Compensated Absences	\$ 6,441	
Pension Expense	<u>(51,774)</u>	(45,333)

Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.

Repayment of Long-Term Debt		22,014
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In the Statement of Activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balance by the undepreciated balance of the capital assets sold.

Gain/(Loss) on Sale of Fixed Assets		(464)
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Employer Pension Contributions are expensed in the fund financial statements but treated as a reduction in the Net Pension Liability on the government-wide financial statements.

Employer Pension Contribution		<u>96,778</u>
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Change in Net Position of Governmental Activities		<u>\$ (458,336)</u>
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The Notes to Financial Statements are an integral part of this statement.

MCHENRY TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

McHenry Township's (Township) financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting polices established in GAAP and used by the Township are discussed below.

A. Reporting Entity

The accompanying financial statements comply with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all organizations, activities, and functions that comprise the Township. Component units are legally separate entities for which the Township (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the Township's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the Township. Using these criteria, the Township has no component units. In addition, the Township is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

B. Basic Financial Statements – Government-Wide Financial Statements

The Township's basic financial statements include both government-wide (reporting the Township as a whole) and fund (reporting the Township's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the Township as governmental activities. The Township does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Township's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Township first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Township's functions. The functions are also supported by general government revenues (property taxes, replacement tax, unrestricted investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, directly funded community services, community assistance and services, parks and recreation, assessor, highways and roads). Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The Township had no capital grants for the year ended March 31, 2017.

NOTES TO FINANCIAL STATEMENTS (Continued)

The net costs (by function) are normally covered by general revenue (property taxes, replacement tax, unrestricted investment earnings, etc.).

The Township does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Township as an entity and the change in the Township's net position resulting from the current year's activities.

C. *Basic Financial Statements – Fund Financial Statements*

The financial transactions of the Township are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues and expenditures of all governmental funds) for the determination of major funds. The Township electively made all funds major funds.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The Township reports these major governmental funds:

1. The General Fund is the Township's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.
2. The Road and Bridge Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for maintenance of the Township's roads.
3. The Permanent Road Fund is used to account for revenues restricted for road improvements and maintenance within the road district.
4. The General Assistance Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for various services provided to lower income residents.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

D. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Property tax revenues are recognized in the period for which levied. Other non-exchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements are met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

NOTES TO FINANCIAL STATEMENTS (Continued)

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

The Township reports unavailable revenue on its governmental funds Balance Sheet. Unavailable revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. At March 31, 2017, the Township had \$4,115,403 of unavailable revenue from property taxes.

E. *Cash and Cash Equivalents and Investments*

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Separate bank accounts are maintained for all Township funds. Occasionally, certain cash accounts may incur overdrafts (deficits) in an account. Two of the Township's bank accounts had a cash overdraft at March 31, 2017.

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred.

State statutes authorize the Township to invest in obligations of the U.S. Treasury, Certificates of Deposit, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool known as The Illinois Funds.

F. *Receivables*

All receivables are reported net of estimated uncollectible amounts.

G. *Prepaid Expenses*

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements.

H. *Inventories*

Inventories consist of the cost of salt for the roads. The salt inventory as of March 31, 2017 was \$98,755.

I. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures.

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

NOTES TO FINANCIAL STATEMENTS (Continued)

J. *Capital Assets*

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	10 - 50 years
Improvements	7 - 20 years
Machinery and Equipment	7 - 25 years
Office Equipment	5 - 10 years

GASB Statement No. 34 requires the Township to report and depreciate new infrastructure assets effective as of April 1, 2004. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. Neither their historical cost nor related depreciation has historically been reported in the financial statements.

K. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet and Statement of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and thereafter will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resource until that time.

L. *Compensated Absences*

The Township accrues accumulated unpaid vacation and personal leave time when earned (or estimated to be earned) by the employee. At March 31, 2017, this amount was \$64,486. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide Statement of Net Position and is reported as a reconciling item between the fund and government-wide presentations.

M. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. *Government-Wide Net Position*

Government-wide net position is divided into three components:

NOTES TO FINANCIAL STATEMENTS (Continued)

Net Investment in Capital Assets – consists of capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position – consists of net position that is restricted by the Township's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.

Unrestricted Net Position – all other net position is reported in this category.

O: *Governmental Fund Balances*

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

The spendable fund balances are arranged in a hierarchy based on spending constraints.

Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.

Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints of the Board of Trustees. Committed amounts cannot be used for any other purpose unless the Board of Trustees removes those constraints by taking the same type of action (e.g. legislation, resolution, ordinance). Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned – Assigned fund balances are amounts that are constrained by the Township's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or finance committee) or official to which the Board of Trustees has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. The Township has delegated this authority to the Supervisor.

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt service fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the Township itself.

Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash. This classification is also used to represent negative fund balances in the Road and Bridge Fund, Permanent Road Fund and General Assistance Fund.

The Township permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned.

NOTES TO FINANCIAL STATEMENTS (Continued)

P. *Property Tax Calendar and Revenues*

The Township's property tax is levied each calendar year on all taxable real property located in the Township on or before the last Tuesday in December. The 2016 levies were passed by the Board on November 10, 2016. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year and are payable in two installments early in June and early in September of the following calendar year. The Township receives significant distributions of tax receipts approximately one month after these dates.

Q. *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits with financial institutions are fully insured and collateralized by securities held in the Township's name.

The Township is allowed to invest in securities as authorized by the Illinois Compiled Statutes, Chapter 30, Act 235/Articles 2 and 6.

Interest Rate Risk. The Township has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments to specific types of investment instruments. See Note 1E for types allowable under state law.

Concentration of Credit Risk. The Township places no limit on the amount the Township may invest in any one investment instrument.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. The Township's custodial credit risk policy requires collateral for any deposits in excess of insured amounts. At March 31, 2017, none of the Township's bank balances were exposed to custodial credit risk.

NOTE 3 - RESTRICTED CASH AND CASH EQUIVALENTS

The Road and Bridge Fund reflects a restricted cash and cash equivalents balance in the amount of \$167,974 representing the amount of Motor Fuel Tax funds available at March 31, 2017. This amount is to be expended on road maintenance and improvements approved by the Illinois Department of Transportation.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2017 was as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

	Balance April 1, 2016	Increases	Decreases	Balance March 31, 2017
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 111,500	\$ -	\$ -	\$ 111,500
Infrastructure	335,623	-	-	335,623
Equipment in Progress	-	184,304	-	184,304
Total Capital Assets not being depreciated	<u>\$ 447,123</u>	<u>\$ 184,304</u>	<u>\$ -</u>	<u>\$ 631,427</u>
Other Capital Assets				
Buildings	\$ 4,189,211	\$ 37,439	\$ -	\$ 4,226,650
Improvements	565,264	131,102	-	696,366
Machinery and Equipment	3,982,846	259,761	27,830	4,214,777
Office Equipment	77,050	-	-	77,050
Total Other Capital Assets at historical cost	<u>\$ 8,814,371</u>	<u>\$ 428,302</u>	<u>\$ 27,830</u>	<u>\$ 9,214,843</u>
Less Accumulated Depreciation for				
Buildings	\$ 1,114,387	\$ 105,857	\$ -	\$ 1,220,244
Improvements	366,796	27,650	-	394,446
Machinery and Equipment	2,229,979	243,108	27,366	2,445,721
Office Equipment	34,729	8,826	-	43,555
Total Accumulated Depreciation	<u>\$ 3,745,891</u>	<u>\$ 385,441</u>	<u>\$ 27,366</u>	<u>\$ 4,103,966</u>
Other Capital Assets, Net	<u>\$ 5,068,480</u>	<u>\$ 42,861</u>	<u>\$ 464</u>	<u>\$ 5,110,877</u>
Governmental Activities Capital Assets, Net	<u>\$ 5,515,603</u>	<u>\$ 227,165</u>	<u>\$ 464</u>	<u>\$ 5,742,304</u>

Upon adoption of GASB 34 financial reporting, the Township elected to use the prospective method of reporting its infrastructure assets. Under the prospective method, no value was assigned to the existing roads, bridges and other infrastructure. Only the rights of way were recorded. Subsequent to the adoption of GASB 34, the cost of new roads, bridges and major improvements thereto are to be capitalized.

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	\$ 151,070
Highways and Streets	234,371
Total Governmental Activities Depreciation Expense	<u>\$ 385,441</u>

NOTE 5 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended March 31, 2017 was as follows:

	Balance April 1, 2016	Additions	Retirements	Balance March 31, 2017	Amounts Due Within One Year
Governmental Activities:					
Long-Term Debt					
Bonds Payable	\$ 22,014	\$ -	\$ 22,014	\$ -	\$ -
Other Long-Term Obligations					
Compensated Absences	70,927	-	6,441	64,486	-
Total Long-Term Obligations	<u>\$ 92,941</u>	<u>\$ -</u>	<u>\$ 28,455</u>	<u>\$ 64,486</u>	<u>\$ -</u>

NOTE 6 - INTERFUND BALANCES

Interfund balances at March 31, 2017 consisted of the following:

NOTES TO FINANCIAL STATEMENTS (Continued)

Due from	Due to	Amount
General Fund	General Assistance Fund	\$ 3,472
General Assistance Fund	General Fund	440
Road and Bridge Fund	General Fund	345

Interfund loans are for payroll liabilities and postage expenses.

NOTE 7 - DEFICIT FUND BALANCE

There were no funds which reflected a deficit fund balance as of March 31, 2017.

NOTE 8 - PROPERTY TAXES

Property taxes recorded in these financial statements are from the 2015 tax levies. A summary of the assessed valuations, rates, and extensions for the years 2016, 2015, and 2014 follows:

TAX YEAR ASSESSED VALUATION	2016		2015		2014	
	Rate	Extension	Rate	Extension	Rate	Extension
	\$1,026,115,391		\$949,131,725		\$937,650,022	
Corporate	0.1516	\$ 1,555,919	0.1821	\$ 1,728,796	0.1844	\$ 1,728,792
General Assistance	0.0130	132,882	0.0156	147,647	0.0157	147,642
*Road and Bridge	0.1559	1,600,001	0.1630	1,547,123	0.1650	1,547,123
Permanent Hard Road	0.1364	1,400,001	0.1876	1,780,989	0.1899	1,780,982
	<u>0.4569</u>	<u>\$ 4,688,803</u>	<u>0.5483</u>	<u>\$ 5,204,555</u>	<u>0.5551</u>	<u>\$ 5,204,539</u>

*Extensions for Road and Bridge are shown net, after deducting the portion of the taxes extended which are allocable to the underlying cities and villages.

NOTE 9 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended March 31, 2017, no fund had expenditures that exceeded the budget.

NOTE 10 - RETIREMENT FUND COMMITMENTS

A. *Illinois Municipal Retirement Fund*

Plan Description

The Township's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position and required supplementary information. That report may be obtained on-line at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

NOTES TO FINANCIAL STATEMENTS (Continued)

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

3% of the original pension amount, or

1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. At December 31, 2016, the measurement date, the Township's membership consisted of:

Retirees and beneficiaries currently receiving benefits	22
Inactive plan members entitled to but not yet receiving benefits	15
Active plan members	<u>35</u>
Total	<u><u>72</u></u>

Contributions

As set by statute, the Township's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual contribution rate for calendar year 2016 was 6.42%. For the fiscal year ended March 31, 2017, the Township contributed \$94,619 to the Plan. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The components of the net pension liability of the IMRF as of December 31, 2016 calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	\$ 6,231,561
IMRF Fiduciary Net Position	6,363,169
Township's Net Pension Liability (Asset)	(131,608)
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	102.11%

NOTES TO FINANCIAL STATEMENTS (Continued)

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the Plan.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2016 using the following actuarial methods and assumptions.

Assumptions	
Inflation	3.50%
Price Inflation	2.75%
Salary Increases	3.75% - 14.50% including inflation
Interest Rate	7.50%
Asset Valuation Method	Market Value of Assets
Projected Retirement Age	Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.

The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Return
Equities	38.0%	6.85%
International Equities	17.0%	6.75%
Fixed Income	27.0%	3.00%
Real Estate	8.0%	5.75%
Alternatives	9.0%	
Private Equity		7.35%
Hedge Funds		5.25%
Commodities		2.65%
Cash	1.0%	2.25%
	<u>100.0%</u>	

NOTES TO FINANCIAL STATEMENTS (Continued)

Single Discount Rate

The projection of cash flow used to determine this Single Discount Rate assumed that the Plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this discount rate, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.78%; and resulting single discount rate is 7.50%.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Township calculated using the discount rate of 7.50% as well as what the Township's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Net Pension Liability/(Asset)	\$ 619,574	\$ (131,608)	\$ (742,246)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended March 31, 2017, the Township recognized pension expense of \$244,796. At March 31, 2017, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
Expense in Future Periods			
Differences between expected and actual experience	\$ 83,233	\$ 158,363	\$ (75,130)
Assumption changes	-	-	-
Net difference between projected and actual earnings on pension investments	292,903	-	292,903
Total deferred amounts to be recognized in pension expense in future periods	\$ 376,136	\$ 158,363	\$ 217,773
Pension contributions made subsequent to the measurement date	27,023	-	27,023
Total deferred amounts related to pensions	<u>\$ 403,159</u>	<u>\$ 158,363</u>	<u>\$ 244,796</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

Year Ending December 31	Net Deferred Outflows of Resources
2017	\$ 47,485
2018	47,485
2019	106,115
2020	16,688
2021	-
Thereafter	-
Total	<u>\$ 217,773</u>

B. *Social Security*

All employees are covered under Social Security. The Township paid the total required contribution for the current fiscal year.

NOTE 11 - INTERFUND TRANSFERS

The interfund transfers made for the year ended March 31, 2017 were as follows:

Transfer from	Transfer to	Amount
General Fund	General Assistance Fund	\$ 168,934

The transfer from the General Fund to the General Assistance Fund was made due to a low balance in the General Assistance Fund.

NOTE 12 - RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Township is a member of the Township Officials of Illinois Risk Management Association (TOIRMA), a joint risk management pool of townships through which property, general liability, automobile liability, uninsured motorists, underinsured motorists, public officials and employees liability, employee benefits liability, and workers' compensation and employers' liability coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the Township and TOIRMA is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The Township is contractually obligated to make all annual and supplementary contributions for TOIRMA, to report claims on a timely basis, cooperate with TOIRMA, its claims administrator, and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by TOIRMA. Members have a contractual obligation to fund any deficit of TOIRMA attributable to a membership year during which they were a member.

TOIRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. TOIRMA also provides its members with risk management services, including the defense and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

For each of the past three years, the Township has had no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage. The Township is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended March 31, 2017, there were no significant adjustments in premiums based on actual experience.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 13 - LEGAL DEBT LIMITATION

The State of Illinois limits the amount of indebtedness to 2.875% of the most recent available equalized assessed valuation (EAV) of the Township. The Township's legal debt limitation is as follows:

2016 EAV	\$	1,026,115,391
Rate		<u>2.875%</u>
Debt Margin	\$	29,500,817
Current Debt		-
Remaining Debt Margin	\$	<u>29,500,817</u>

NOTE 14 - CONTINGENCIES

The Township is not aware of any litigation which might have a material adverse effect on the Township's financial position.

NOTE 15 - SUBSEQUENT EVENTS

The Township has evaluated subsequent events through June 20, 2017, the date on which the financial statements were available to be issued.

NOTE 16 - CHANGE IN ACCOUNTING PRINCIPLE

Effective in the year ended March 31, 2017, the Township has implemented GASB Statement No. 72, *Fair Value Measurement and Application*. This Statement further clarifies how the fair value is determined for assets and liabilities. The Statement also requires additional disclosures about the fair value measurement of the investments held by the Township (no investments were held by the Township as of March 31, 2017).

NOTE 17 - PRIOR PERIOD ADJUSTMENT

For the year ended March 31, 2016, the December 31, 2014 actuarial valuation was used for the IMRF Net Pension Asset, as well as the Deferred Outflows and Inflows of Resources. For the year ended March 31, 2017, the December 31, 2016 actuarial valuation was available at the time of the audit, and was used for the IMRF Net Pension Asset, as well as the Deferred Outflows and Inflows of Resources. Prior year net position was restated to include the December 31, 2015 actuarial valuation. As a result, the beginning net position decreased by \$650,482.

REQUIRED SUPPLEMENTARY INFORMATION

MCHENRY TOWNSHIP
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
MARCH 31, 2017

	<u>3/31/2017 *</u>	<u>3/31/2016 *</u>
TOTAL PENSION LIABILITY		
Service Cost	\$ 158,993	\$ 153,080
Interest	431,572	431,659
Differences Between Expected and Actual Experience	107,956	(303,025)
Benefit Payments, Including Refunds of Member Contributions	<u>(283,516)</u>	<u>(288,147)</u>
Net Change in Total Pension Liability	\$ 415,005	\$ (6,433)
Total Pension Liability - Beginning	<u>5,816,556</u>	<u>5,822,989</u>
Total Pension Liability - Ending	<u>\$ 6,231,561</u>	<u>\$ 5,816,556</u>
PLAN FIDUCIARY NET POSITION		
Contributions - Employer	\$ 94,619	\$ 102,424
Contributions - Member	66,702	63,235
Net Investment Income	410,268	32,482
Benefit Payments, Including Refunds of Member Contributions	(283,516)	(288,147)
Other	<u>71,195</u>	<u>(463,651)</u>
Net Change in Plan Fiduciary Net Position	\$ 359,268	\$ (553,657)
Plan Net Position - Beginning	<u>6,003,901</u>	<u>6,557,558</u>
Plan Net Position - Ending	<u>\$ 6,363,169</u>	<u>\$ 6,003,901</u>
Township's Net Pension Liability (Asset)	<u>\$ (131,608)</u>	<u>\$ (187,345)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	102.11%	103.22%
Covered-Employee Payroll	\$ 1,473,822	\$ 1,393,510
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	-8.93%	-13.44%

* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

MCHENRY TOWNSHIP
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
MARCH 31, 2017

	<u>3/31/2017 *</u>	<u>3/31/2016</u>
Actuarially Determined Contribution	\$ 94,619	\$ 102,424
Contributions in Relation to Actuarially Determined Contribution	<u>94,619</u>	<u>102,423</u>
Contribution Deficiency/(Excess)	<u>\$ -</u>	<u>\$ 1</u>
Covered-Employee Payroll	\$ 1,473,822	\$ 1,393,510
Contributions as a Percentage of Covered-Employee Payroll	6.42%	7.35%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2016 Contribution Rate *

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Actuarial Cost Method: Aggregate Entry Age Normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 27-year closed period until remaining period reaches 15 years (then 15-year rolling period)

Asset Valuation Method: 5-year smoothed market; 20% corridor

Wage Growth: 3.5%

Price Inflation: 2.75%, approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases: 3.75% to 14.50%, including inflation

Investment Rate of Return: 7.50%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Based on Valuation Assumptions used in the December 31, 2014 actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED MARCH 31, 2017

	<u>BUDGETED AMOUNTS ORIGINAL AND FINAL</u>	<u>ACTUAL</u>
REVENUES		
Property Taxes	\$ 1,728,796	\$ 1,723,661
Replacement Tax	12,500	13,750
Interest Income	16,000	20,318
Rental Income	34,900	27,895
Grant Income	53,000	55,758
Senior Transportation Fees	6,100	5,150
Miscellaneous Income	4,000	3,630
Total Revenues	<u>\$ 1,855,296</u>	<u>\$ 1,850,162</u>
EXPENDITURES		
Current		
General Government		
Personnel		
Salaries	\$ 283,000	\$ 281,520
Health Insurance	67,000	63,473
Health Reimbursement Account	28,400	22,584
Retirement Contribution	23,650	20,937
Social Security/Unemployment	31,000	27,758
	<u>\$ 433,050</u>	<u>\$ 416,272</u>
Contractual Services		
Maintenance Service - Equipment	\$ 2,000	\$ 741
Risk Management Premiums	37,000	28,330
Telephone	3,500	2,681
Dues	1,500	2,126
Travel Expense	1,000	247
Postage	2,500	1,193
Printing/Publishing	1,500	1,363
Township Newsletter	20,000	16,889
Accounting Service	12,000	8,787
Nextel/Radio	1,200	1,290
Legal Service	10,000	9,643
Website	1,500	1,540
Training	2,500	2,618
Bank Fees	20	-
Data Processing Support	26,000	24,393
	<u>\$ 122,220</u>	<u>\$ 101,841</u>
Commodities		
Office Supplies	\$ 3,500	\$ 3,380
Operating Supplies	1,500	1,512
Furniture/Equipment/Software	5,000	4,817
	<u>\$ 10,000</u>	<u>\$ 9,709</u>

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED MARCH 31, 2017

	BUDGETED AMOUNTS		ACTUAL
	ORIGINAL AND FINAL		
EXPENDITURES (Continued)			
Current (Continued)			
General Government (Continued)			
Other Expenditures			
Mosquito Abatement	\$ 62,000		\$ 61,000
Senior Citizen Service	10,000		6,777
McHenry County Historical Society	1,000		1,000
NISRA	4,000		1,837
McHenry County Recycling Education	1,650		1,950
Special Events	5,000		4,284
Nuisance Ordinance Enforcement	3,000		1,218
Miscellaneous	7,000		4,150
U of I Extension Program	1,000		1,000
	\$ 94,650		\$ 83,216
 Total General Government	 \$ 659,920		 \$ 611,038
 Directly Funded Community Services			
Personnel			
Salaries	\$ 110,200		\$ 100,383
Health Insurance	6,000		5,514
Health Reimbursement Account	2,160		6,721
Retirement Contribution	4,200		3,059
Social Security/Unemployment	12,050		10,734
	\$ 134,610		\$ 126,411
Contractual Services			
Vehicle Maintenance	\$ 9,000		\$ 9,239
Nextel/Radio	650		955
PACE Lease	4,000		3,600
Town Fund Contingencies	65,992		65,992
	\$ 79,642		\$ 79,786
Commodities			
Operating Supplies	\$ 750		\$ 406
Other Expenditures			
Miscellaneous	\$ 2,000		\$ 972
Fuel	12,500		12,500
	\$ 14,500		\$ 13,472
 Total Directly Funded Community Services	 \$ 229,502		 \$ 220,075

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED MARCH 31, 2017

	BUDGETED AMOUNTS		ACTUAL
	ORIGINAL AND FINAL		
EXPENDITURES (Continued)			
Current (Continued)			
Parks and Recreation			
Personnel			
Salaries	\$ 108,000		\$ 108,188
Overtime	7,000		7,501
Health Insurance	25,000		20,475
Health Reimbursement Account	10,800		8,160
Retirement Contribution	7,000		6,511
Social Security/Unemployment	11,000		10,730
	\$ 168,800		\$ 161,565
Contractual Services			
Maintenance Service - Building	\$ 50,000		\$ 39,175
Maintenance Service - Equipment	10,000		9,911
Maintenance Service - Vehicles	7,500		5,529
Equipment Rental	500		101
Dues and Subscriptions	250		235
Travel	500		-
Training	500		-
Nextel/Radio	2,000		1,814
Utilities - Food Pantry	9,500		9,918
Utilities - Town Hall	16,000		14,981
Utilities - WHCC	2,500		2,072
Utilities - Park Garage	2,500		1,830
Utilities - Ball Fields	2,000		1,902
Utilities - Recreation Center	17,000		13,366
Uniform Services	3,200		2,200
Security	7,000		6,105
Fuel	12,500		12,500
	\$ 143,450		\$ 121,639
Commodities			
Office Supplies	\$ 500		\$ 192
Operating Supplies	1,000		560
Small Tools	2,000		950
Grounds Maintenance Supplies	21,000		13,536
Ball Field Maintenance Supplies	22,000		16,213
	\$ 46,500		\$ 31,451
Other Expenditures			
Miscellaneous	\$ 1,000		\$ 204
	\$ 359,750		\$ 314,859
Total Parks and Recreation			

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED MARCH 31, 2017

	<u>BUDGETED AMOUNTS</u>	<u>ACTUAL</u>
	<u>ORIGINAL AND FINAL</u>	<u>ACTUAL</u>
EXPENDITURES (Continued)		
Current (Continued)		
Assessor		
Personnel		
Salaries	\$ 257,250	\$ 265,585
Overtime	21,000	797
Health Insurance	47,500	42,784
Health Reimbursement Account	17,500	10,647
Retirement Contribution	17,000	16,312
Social Security/Unemployment	23,000	22,833
	<u>\$ 383,250</u>	<u>\$ 358,958</u>
Contractual Services		
Maintenance Service - Equipment	\$ 3,500	\$ 983
Computer Maintenance/Software	40,000	31,306
Telephone	3,000	2,122
Dues and Subscriptions	2,200	1,531
Travel Expense	5,000	3,854
Postage	1,100	454
Printing/Publishing	300	277
Training	5,500	1,525
Publications	1,000	-
Professional Services	8,000	-
	<u>\$ 69,600</u>	<u>\$ 42,052</u>
Commodities		
Office Supplies	\$ 2,500	\$ 2,236
Other Expenditures		
Miscellaneous Expenses	\$ 3,000	\$ 1,635
Total Assessor	<u>\$ 458,350</u>	<u>\$ 404,881</u>
Total Current	<u>\$ 1,707,522</u>	<u>\$ 1,550,853</u>
Capital Outlay		
Directly Funded Community Services	\$ 10,000	\$ 10,000
Parks and Recreation	291,400	280,273
Assessor	5,000	2,294
	<u>\$ 306,400</u>	<u>\$ 292,567</u>
Total Expenditures	<u>\$ 2,013,922</u>	<u>\$ 1,843,420</u>

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED MARCH 31, 2017

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
(Continued)		
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (158,626)	\$ 6,742
OTHER FINANCING SOURCES/(USES) Transfers	-	(168,934)
NET CHANGE IN FUND BALANCE	\$ (158,626)	\$ (162,192)
FUND BALANCE - APRIL 1, 2016	3,891,555	3,891,555
FUND BALANCE - MARCH 31, 2017	\$ 3,732,929	\$ 3,729,363

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
YEAR ENDED MARCH 31, 2017

	BUDGETED AMOUNTS		ACTUAL
	ORIGINAL AND FINAL		
REVENUES			
Property Taxes	\$ 1,013,086		\$ 1,010,064
Replacement Tax	22,500		30,412
Motor Fuel Tax	-		142,827
Road Fines	5,000		10,582
Interest Income	7,000		7,551
Miscellaneous Income	500		103,263
Intergovernmental Agreements	60,000		74,559
Fees	2,000		4,305
Reimbursements	600		1,512
Total Revenues	\$ 1,110,686		\$ 1,385,075
EXPENDITURES			
Current			
General Government			
Personnel			
Salaries	\$ 124,500		\$ 121,527
Health Insurance	8,500		16,909
Health Reimbursement Account	2,500		11,965
Retirement Contribution	6,000		5,180
Social Security/Unemployment	7,470		6,967
	\$ 148,970		\$ 162,548
Contractual Services			
Telephone	\$ 15,000		\$ 13,290
Computer Maintenance	15,000		14,074
Dues and Subscriptions	1,200		668
Travel	5,100		6,331
Postage	7,500		7,094
Printing/Publishing	12,000		10,896
Accounting Services	9,500		9,222
Legal Services	12,000		17,092
Training	2,000		1,477
General Insurance	50,000		40,440
	\$ 129,300		\$ 120,584
Commodities			
Office Supplies	\$ 3,500		\$ 2,921
Other Expenditures			
Municipal Replacement Tax	\$ 4,000		\$ 3,423
Bank Fees	200		293
Contingencies	50,000		39,575
Miscellaneous	3,000		1,057
	\$ 57,200		\$ 44,348
Total General Government	\$ 338,970		\$ 330,401

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
YEAR ENDED MARCH 31, 2017

	<u>BUDGETED AMOUNTS ORIGINAL AND FINAL</u>	<u>ACTUAL</u>
EXPENDITURES (Continued)		
Current (Continued)		
Highways and Roads		
Contractual Services		
Bridge Repair	\$ 50,000	\$ -
Maintenance Service - Building	8,500	3,045
Maintenance Service - Equipment	22,000	8,354
Maintenance Service - Road	15,000	-
Wash Bay Recycle System	29,000	27,713
Engineering Services	100,000	58,536
Tree Trimming	2,500	-
Street Lighting	55,000	51,432
Utilities	25,000	18,700
Rentals	85,000	2,175
	<u>\$ 392,000</u>	<u>\$ 169,955</u>
Commodities		
Maintenance Supplies - Building	\$ 6,000	\$ 4,598
Maintenance Supplies - Equipment	45,000	47,630
Maintenance Supplies - Snow	390,000	525,975
Maintenance Supplies - Road	45,000	149,913
Maintenance Supplies - Sand and Gravel	20,000	13,266
Small Tools	5,000	5,145
Operating Supplies	35,000	27,732
Fuel	100,000	72,649
Sign Replacement Program	30,000	31,190
	<u>\$ 676,000</u>	<u>\$ 878,098</u>
Other Expenditures		
Miscellaneous	\$ 3,000	\$ 1,207
Deferred Maintenance	30,000	46
NDR Subdivisions	230,000	72,543
Remediation	5,000	-
	<u>\$ 268,000</u>	<u>\$ 73,796</u>
Total Highway and Roads	<u>\$ 1,336,000</u>	<u>\$ 1,121,849</u>
Total Current	<u>\$ 1,674,970</u>	<u>\$ 1,452,250</u>
Capital Outlay		
General Government	\$ 2,000	\$ -
Highways and Roads	355,000	431,873
	<u>\$ 357,000</u>	<u>\$ 431,873</u>
Debt Service		
Principal Payments	\$ -	\$ 22,015
Interest Payments	-	738
	<u>\$ -</u>	<u>\$ 22,753</u>
Total Expenditures	<u>\$ 2,031,970</u>	<u>\$ 1,906,876</u>

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL
 ROAD AND BRIDGE FUND
 YEAR ENDED MARCH 31, 2017

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
(Continued)		
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (921,284)	\$ (521,801)
OTHER FINANCING SOURCES/(USES) Proceeds from Sale of Fixed Assets	30,000	3,376
NET CHANGE IN FUND BALANCE	\$ (891,284)	\$ (518,425)
FUND BALANCE - APRIL 1, 2016	2,008,003	2,008,003
FUND BALANCE - MARCH 31, 2017	\$ 1,116,719	\$ 1,489,578

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
PERMANENT ROAD FUND
YEAR ENDED MARCH 31, 2017

	BUDGETED AMOUNTS		ACTUAL
	ORIGINAL AND FINAL		
REVENUES			
Property Taxes	\$ 1,780,989		\$ 1,775,664
Replacement Tax	30,000		30,779
Interest Income	7,000		6,246
Miscellaneous Income	500		-
Total Revenues	\$ 1,818,489		\$ 1,812,689
EXPENDITURES			
Current			
Highways and Roads			
Salaries	\$ 720,000		\$ 675,807
IMRF	52,000		42,474
Social Security and Medicare Contribution	60,000		58,045
Employee Insurance	95,000		93,940
HRA	25,000		27,491
Road Repair and Construction	1,200,000		1,113,824
Bank Fees	200		-
Miscellaneous Expense	1,000		-
Contingencies	125,000		-
Total Highways and Roads	\$ 2,278,200		\$ 2,011,581
Total Expenditures	\$ 2,278,200		\$ 2,011,581
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (459,711)		\$ (198,892)
OTHER FINANCING SOURCES/(USES)	-		-
NET CHANGE IN FUND BALANCE	\$ (459,711)		\$ (198,892)
FUND BALANCE - APRIL 1, 2016	1,173,436		1,173,436
FUND BALANCE - MARCH 31, 2017	\$ 713,725		\$ 974,544

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GENERAL ASSISTANCE FUND
YEAR ENDED MARCH 31, 2017

	<u>BUDGETED AMOUNTS ORIGINAL AND FINAL</u>	<u>ACTUAL</u>
REVENUES		
Property Taxes	\$ 147,646	\$ 147,207
Replacement Tax	2,500	3,048
Interest Income	400	557
Donation Income	100	-
Miscellaneous Income	1,000	1,550
Total Revenues	<u>\$ 151,646</u>	<u>\$ 152,362</u>
EXPENDITURES		
Current		
Community Assistance and Services		
Personnel		
Salaries	\$ 41,800	\$ 36,838
Health Insurance	8,500	7,037
Health Reimbursement Account	3,500	1,462
Retirement Account	2,600	2,305
Social Security/Unemployment	4,500	3,598
	<u>\$ 60,900</u>	<u>\$ 51,240</u>
Contractual and Other		
Software	\$ 1,200	\$ 1,200
Office Supplies	1,000	316
Computer Hardware	2,000	1,441
Catastrophic Insurance	2,360	2,360
Travel/Training	1,500	267
Postage	400	440
Miscellaneous	1,000	830
	<u>\$ 9,460</u>	<u>\$ 6,854</u>
General Assistance	<u>\$ 100,000</u>	<u>\$ 50,138</u>
Emergency Assistance	<u>\$ 150,220</u>	<u>\$ 92,051</u>
Total Community Assistance and Services	<u>\$ 320,580</u>	<u>\$ 200,283</u>
Total Expenditures	<u>\$ 320,580</u>	<u>\$ 200,283</u>
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (168,934)</u>	<u>\$ (47,921)</u>
OTHER FINANCING SOURCES/(USES)		
Transfers	<u>168,064</u>	<u>168,934</u>
NET CHANGE IN FUND BALANCE	<u>\$ (870)</u>	<u>\$ 121,013</u>
FUND BALANCE - APRIL 1, 2016	<u>179,981</u>	<u>179,981</u>
FUND BALANCE - MARCH 31, 2017	<u>\$ 179,111</u>	<u>\$ 300,994</u>

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
MARCH 31, 2017

NOTE 1 - BUDGETARY PROCESS

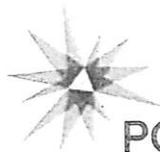
- A. The Township Board of Trustees adopts the budgets for all governmental type funds; however, two separate budgets are prepared. The Township budget was passed on May 23, 2016 and the Road District budget was also passed on May 23, 2016.
1. Town Funds (General, General Assistance, etc.)
 - i. The tentative budget is prepared by the Township Supervisor and filed with the Town Clerk.
 - ii. The Town Clerk makes the tentative budget conveniently available for public inspection for a period of at least 30 days prior to final action.
 - iii. At least 30 days prior, notice of the public hearing is published in a newspaper published in the town.
 - iv. The tentative budget is adopted by the Town Board of Trustees prior to April 30.
 2. Road Fund (Road and Bridge, Permanent Hard Road, etc.)
 - i. The tentative budget is prepared by the Highway Commissioner and filed with the Town Clerk
 - ii. The Town Clerk makes the tentative budget conveniently available for public inspection for a period of at least 30 days prior to final action.
 - iii. At least 30 days prior, notice of the public hearing is published in a newspaper published in the town.
 - iv. The tentative budget is adopted by the Town Board of Trustees prior to April 30.
- B. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. The budgets are adopted using the modified accrual basis of accounting.

NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended March 31, 2017, no fund had expenditures that exceeded the budget.

Weed Complaint History

Year	Complaints	Mowed		Liens	Hours Spent	@ \$20 PH	Employee cost	
		Owner	Contr.					
2013	24	16	8	\$ 1,815.00	14.8	\$ 20.00	\$ 296.00	Currently
2014	23	15	5	\$ 1,625.00	10	\$ 20.00	\$ 200.00	
2015	18	16	2	\$ 621.97	8	\$ 20.00	\$ 160.00	
2016	20	15	5	\$ 1,602.62	9.5	\$ 20.00	\$ 190.00	
2017	20	15	2	\$ 625.00	6.75	\$ 20.00	\$ 135.00	



POWER ENERGY
SOLUTIONS

Building Name

Mchenry Township Rec Center

Proposal Name

LED Upgrade

A Proposal For

Dennis McFarlin

Foreman

McHenry Township Rec Center

Wednesday, July 5th 2017



Executive Summary

Project Overview

Cost of Project

Products (\$)	6,910
Services (\$)	3,083
Incentives (\$)	(4,049)
Net Cost of Project (\$)	5,944

Annual Operating Savings

Energy Savings (\$) ^{1, 2}	1,935
Maintenance Savings (\$) ³	440
Total Annual Operating Savings (\$)	2,375

Operating Savings Over 10 Years

Energy Savings (\$) ^{1, 2}	19,353
Maintenance Savings (\$)	4,406
Total Operating Savings Over 10 Years (\$)	23,759

Payback Period (years)	1.1
Net Present Value (\$) ⁴	12,925
Internal Rate of Return (%)	149.05

1. Energy cost (\$) = 0.1000/kWh; Annual energy cost escalation (%) = 0.00
2. Energy savings are averaged over 10 year analysis period
3. Maintenance costs are averaged over 10 year analysis period
4. Assumed cost of capital (%) = 6.00
5. Product Tax Rate (%) = 0.00
6. Service Tax Rate (%) = 0.00

Financial Summary

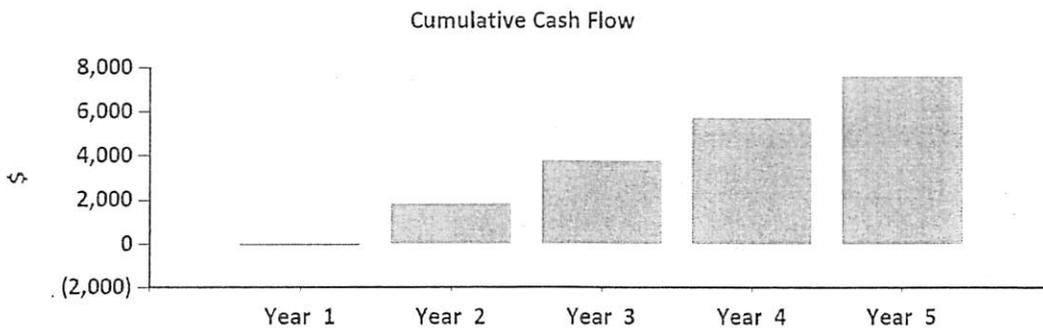
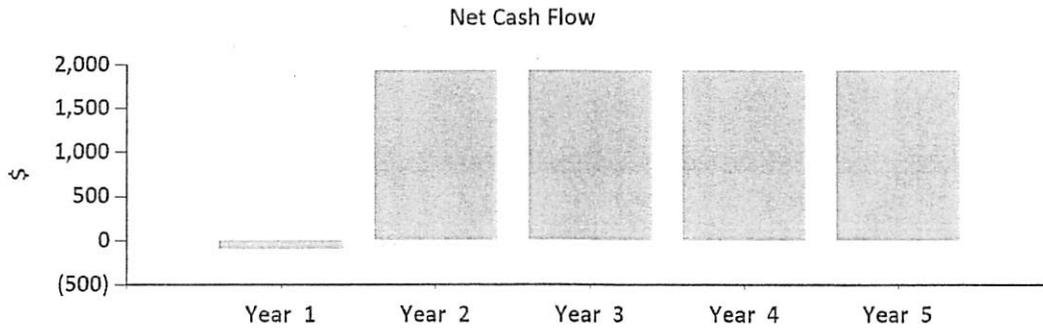
Total Project Cost (\$)	Net Project Cost (\$)	10 Yr Operating Savings (\$)	Payback Period (yrs)
9,993	5,944	23,759	1.1



Cash Flow Analysis

10 Year Cash Flow Analysis (\$)

	Year 1	Year 2	Year 3	Year 4	Year 5
Product Costs	6,910	-	-	-	-
Services	3,083	-	-	-	-
Incentives	4,049	-	-	-	-
Energy Savings	1,935	1,935	1,935	1,935	1,935
Maintenance Savings	3,902	-	-	-	-
Net Cash Flow	(107)	1,935	1,935	1,935	1,935
Cumulative Cash Flow	(107)	1,829	3,764	5,700	7,635

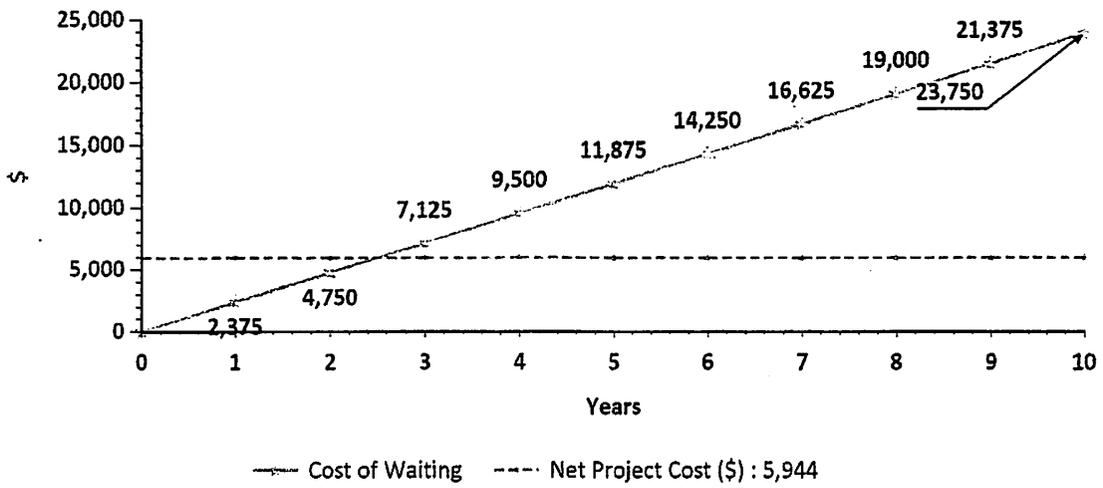




Cost of Waiting

Cost of Waiting

Monthly (\$)	Yearly (\$)	10 Years (\$)
197	2,375	23,750



1. Cost of waiting includes energy savings and maintenance savings applied as an average annual amount over a 10 year analysis period



POWER ENERGY
SOLUTIONS

25741 Hillview Ct
Mundelein, IL 60060
<http://www.powerenergysolutions.com/>

Front Entrance Hall	4ft, 2 Lamp, F32 T8 Wrap	1	60	60	Power Lighting Kit	1	35	35	2868
Interior :									
Front Entrance Hall	4ft, 2 Lamp, F40 T12 Wrap	2	94	188	Power Lighting Kit	2	35	70	2868
Interior :									
Kitchen	4ft, 2 Lamp, F40 T12 Wrap	7	94	658	Power Lighting Kit	7	35	245	2868
Interior :									
Kitchen storage/tornado shelter	2x4, 3 Lamp, F32 T8 Prismatic	6	85	510	Power Lighting Kit	6	35	210	2868
Interior :									
Senior Citizen Main Area	2x4, 3 Lamp, F32 T8 Prismatic	39	85	3,315	Power Lighting Kit	39	35	1,365	2868
Interior :									
Senior Citizen's Office	4ft, 2 Lamp, F32 T8 Wrap	6	60	360	Power Lighting Kit	6	35	210	2868
Interior :									
Senior Citizen's Office	4ft, 2 Lamp, F40 T12 Wrap	32	94	3,008	Power Lighting Kit	32	35	1,120	2868
Interior :									
Utility Closet	4ft, 2 Lamp, F40 T12 Wrap	1	94	94	Power Lighting Kit	1	35	35	2868
Interior :									
Wonder lake room	2x4, 3 Lamp, F32 T8 Prismatic	32	85	2,720	Power Lighting Kit	32	35	1,120	2868
Interior :									
Wonder Lake Room Restroom Area	4ft, 2 Lamp, F32 T8 Wrap	10	60	600	Power Lighting Kit	10	35	350	2868
Interior :									



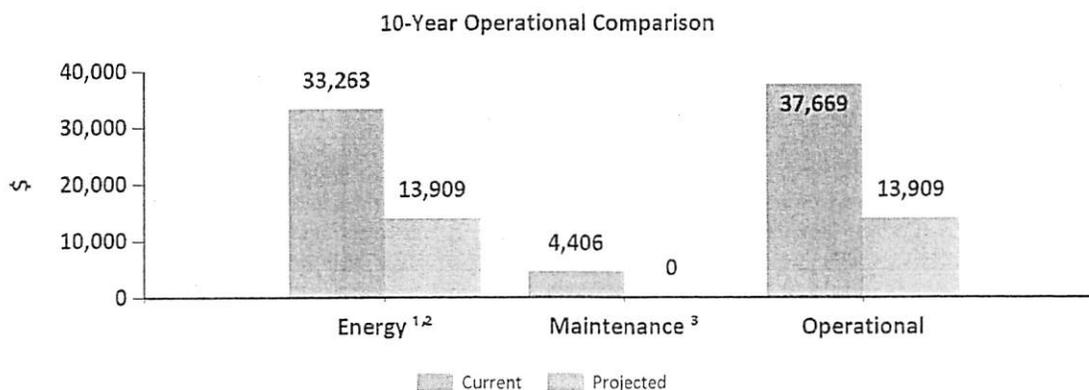
Operational Overview

Operational Savings Summary

Operational Area	Current Annual (\$)	Projected Annual (\$)	Reduction (%)	Current 10 Year (\$)	Projected 10 Year (\$)	Reduction (%)
Energy ^{1,2}	3,326	1,390	58	33,263	13,909	58
Maintenance ³	440	0	100	4,406	0	100
Total	3,766	1,390	63	37,669	13,909	63

1. Energy cost (\$) = 0.1000/kWh; Annual energy cost escalation (%) = 0.00
2. Energy costs are averaged over 10 year analysis period
3. Maintenance costs are averaged over 10 year analysis period

Analysis Period Operational Savings Comparison



1. Energy cost (\$) = 0.1000/kWh; Annual energy cost escalation (%) = 0.00
2. Energy costs are averaged over 10 year analysis period
3. Maintenance costs are averaged over 10 year analysis period



25741 Hillview Ct
Mundelein, IL 60060
<http://www.powerenergysolutions.com/>

Appendix

Schedules

Schedule Name	Description	Hours/Year
Default Lighting Schedule		2,868
Continuous (24x7)		8,760

McHenry Township

Parks and Facility Report July 2017

Town Hall / Johnsborg and McHenry Rooms:

- **29 Non-profit group meetings/functions.**
AA Design for Living, Tia Chi, Line Dance, BNB Dance Group, Boy Scouts, Relay for Life, Strong/Memory Clinic.
- **2 Special Events**
Board Mtg, Senior Citizens Club
- **2 Parties**
Quinceanera, Decorate for Events.
- **1 Security needed (K's Security)**

Recreation Center / Lakemoor and Wonder Lake Rooms:

- **11 Non-profit group meetings/functions**
Cub Scouts, Girl Scouts, Bugle Corp practice, Trail Blazers 4H, Knights of Columbus, Woodstock Squares Dancing.
- **3 Special Events**
MARC. Red Cross Flood disaster Center
- **0 Rental**

WHCC Community Center:

- **8 Non-profit meetings/functions**
Women's AA. Whispering Echoes Bingo, Chain of Lakes Eagles Club
- **0 Special Events**
- **3 Rentals.**
Baby Shower, Graduation Parties, Family Party

Picnic Shelters:

- **4 Non Profit Events**
AA, Church Picnic, Woodstock Squares, Township Employee Picnic
- **5 Profit Events/Functions**
Graduation Parties, Birthday Parties, Family Reunion, Wedding, Team Party

Athletic Field Use:

- **55 Baseball Field use**
Johnsburg Pigtales, McHenry Church League, Canes, Cobras, Chaos Pro Player
- **2 Baseball Tournaments**
CABA Baseball, Heatwave
- **0 Soccer**
Northern United Soccer League
- **0 Football**
McHenry Junior Warrior League.

Sled Hill: Closed For Season

Weed Complaints:

- **1 Active**
- **13 Sub Total for 2017**
- **2 Liens**

Vandalism: None

Weather Damage:

- **Flooding on Ball Fields and Out Parks.**



Parks and Buildings Update:

- Bus driver DOT Physicals.
- Lake St Park was under water. 7/28 Water receded.
- Fox Lake Park was under water. 7/30 Water has receded.
- Buck Brother repaired Zero turn mower.
- Ordered outside display board for Town Hall Entrance.
- Installed new shelf for materials in Parks Garage.
- Continual mowing from excessive rains.
- Baseball outfield flooding needs to be addresses in Fall.
- Township offering water test kits at front desk from Health Dept.



Active/Scheduled Projects/Events:

- Lower parking lot crack sealer and lane stripping. B&B Sealcoating.
- Repair Lower parking lot light head #4. No Charge , Warranty.
- Repair Lower playground slide. Received, Parks will install.
- Estimate due for WHCC Replacement windows. Tonyon Quoting.
- Attached storage bin to Food Pantry. Food Pantry purchasing unit.
- Pace Annual Audit due August 8th.
- Bury old Septic TH, Reichel..Waiting for Permit.
- Jet out culvert under Rt.31..County scheduled to do work.
- Adding Salter wire harness to spare Truck for back up. Adams installing.



Planned Projects/Events:

- Remove 4 remaining diseased ash trees...**Parks/Road Dept.**
- Build Soil Berm behind F1 to redirect rain run off...Rd Department.
- Replace WHCC Kitchen backsplash. Parks.
- Repair and mulch Lake St and Fox Lk Park. Parks.
- Mulch Upper playground TH. Parks
- Bocce Ball Court timber repair. Parks.
- Replace TH Entry door threshold. DJ Contracting
- Replace F4 Backstop. NIF Fencing.
- Repair Basement ramp handrail. Roads will weld.

McHenry Township
2017 Senior Center Report

<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>
units 3325	units 3531	units 3775	units 3439	units 3757	units 4474	units 4304	units	units	units	units	units	26605
undup 367	undup 416	undup 405	undup 423	undup 385	undup 383	undup 333	undup	undup	undup	undup	undup	2712

**McHenry Township
2017 Bus Monthly Report**

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YRLY TOTALS
<u>Senior</u>												
352	240	275	259	275	258	256						1915
35	35	36	36	31	33	33						239
<u>Disabled</u>												
187	203	239	201	228	218	195						1471
13	17	17	17	14	16	19						113
<u>General</u>												
0	0	0	0	0	0	0						0
0	0	0	0	0	0	0						0
<u>Total Units</u>												
539	443	514	460	503	476	451						3386
<u>New Riders</u>												
2	1	0	1	2	5	2						13

Assessor Report
August 10, 2017

- Our “books” with our 2017 assessments have been turned into the county. The county will now go through them to check for any questions they have and work to get them ready to publish/mail out the notices to property owners. Typically, it will be 2-3 weeks before that will happen so that would mean we would be looking at the last week in August at the earliest. Whatever date that is will start the 30 day appeal time.
- Once we know when the notices will be sent/published, we will determine our extended hour schedule for the appeal time and get that information on the website and to the Herald.
- We were able to correct a lot of exemptions this year, thanks mostly to the information we provide to our residents in each newsletter. We always know when the newsletter is sent out because lots of people start coming in or calling to check their exemptions. We have found that many people are learning about the available exemptions for the first time. It has also helped us in removing exemptions from the properties that should no longer have them. All in all, we are getting more accurate in applying exemptions correctly.
- Speaking of exemptions, we also try to make it clear that each property owner can only receive the exemptions on one home, even if you have another home in another state. We want to help people avoid the situation where they may have to pay back several years of taxes to one state because they had exemptions in both states.

Respectfully submitted,

Mary Mahady

Mary Mahady

McHenry Township Road District
Monthly Trustee Report
08-10-2017

Below is information regarding the Road District and current activities:

Non-Dedicated Roads:

Below is the updated list of petitions we have received and forwarded to the County for inclusion into the County Non-Dedicated Subdivision Road program. Still no indication from the county how they will be handling these additional miles (the "24 Mile"). Hopefully they will accept them into the program by winter.

Current Petitions

Woodlawn Park Association

Shorewood Association

North Blvd. – Lakemoor

Fegers Road Association

Deep Spring Woods

North Emerald Drive

Howell's Villas – Nomis Estates (NDR's around Chapel Hill Golf Course)

Cresthill Road – South of Rte. 120 just east of Lakemoor

Schaefer's North Shore Subdivision

Ravine Ave

Crestwood, Ridgewood, North Ave

We have received the petition and are currently reviewing signatures to verify the petition is legal.

2017 Road Program – Projects

All paving is completed. Shoulders need to be added to Parkers Highlands. Final grading and seeding needs to be completed in Parkers Highlands. Additional drainage work and restoration needs to be completed on Howe Rd.

Reclamite Locations – The work should be completed in the next few weeks.

Crack Sealing – Various locations to be finalize in the next couple of weeks.

Indian Ridge – Estimated Schedule - Revised

Construction contracts have been executed.

Preconstruction meeting was held on July 31st.

Vegetation removal has been marked and work is anticipated to start August 9th. All this work will be completed as part of Phase I.

Project will be completed in four phases:

Phase I SW area west of ELSD (summer/fall 2017)

Phase II NW area west of ELSD (summer/fall 2017)

Phase III SE area east of ELSD (fall 2017/spring 2018)

Phase IV NE area east of ELSD (spring 2018)

As mentioned previously, construction costs have exceeded original estimates. Value engineering has been completed so that an additional \$350,000 to \$425,000 can be saved on the project. We have requested the IGA with the County and Wonder Lake be revised and increased by \$800,000 to assist with the greater than anticipated construction cost. It will be before the County Board on August 10th for a committee of the whole and August 15th hopefully for approval.

Monthly Recycling Event

Below is a list of our monthly recycling efforts. This year has been another very good year for recycling.

May 20th (pouring rain)

49 cars

59 televisions

17 monitors

#7601 total weight collected

#4810 of televisions/monitors

#2791 of other electronics

#169 of batteries

43 fluorescent lights

2 drums of VHS, cassette, dvd's

3 bags of Styrofoam

#65 of used clothing

June 17th

72 cars

121 televisions

38 monitors

#16505 total weight collected

#10658 of televisions/monitors
#5847 of other electronics
#218 of batteries
56 fluorescent lights
4 drums of VHS, cassette, dvd's
6 bags of Styrofoam
#162 of used clothing

July 15th

55 cars
63 televisions
18 monitors
#9566 total weight received
#5473 of televisions/monitors
#4093 of other electronics
#378 of batteries
4 drums of VHS, cassette, dvd's
5 bags of Styrofoam
#36 of used clothing

Mowing

The third mowing of our right-of-ways would normally be starting this week. Unfortunately due to the flooding/storm issues we have been facing we will not be beginning this until the end of August.

Storm Callouts

Due to flooding issues we have spent a great deal of time assisting residents with flooding issues. Mostly by cleaning up trees from the storms and providing sandbags for flooded areas. We are currently collecting the used sandbags and recycling the sand by removing it from the bags and delivering it to the McHenry pit for future use in asphalt production.

On a side note, we spent several hours assisting Nunda Township in the filling and delivering of sandbags.

Roadway Striping

We have completed almost all of the yellow striping and are currently working on the white striping. This work should be completed in the next week to week and a half.

General Assistance Balance Sheet

July 2017

ASSETS

Current Assets

CASH			
McHenry Savings Bank - Ckg.	(7,530.18)		
McHenry Savings Bank. - MMDA	303,524.32		
TOTAL CASH		295,994.14	
Property Tax Receivable		132,882.00	
Allowance for Uncollectible Prop Taxes		(664.00)	
Prepaid Expenses		590.00	
 TOTAL Current Assets			 428,802.14
TOTAL ASSETS			428,802.14

LIABILITIES

Current Liabilities

Accounts Payable	275.40		
Holding Account for Transfer	(2,138.12)		
Due to Town Fund	440.44		
Accrued Federal Withholding	(896.14)		
Accrued State Withholding	(151.33)		
Accrued Unemployment	158.91		
Accrued I.M.R.F.	776.38		
IMRF VOL. Additional Contributions	407.24		
FSA Payable	(1,246.55)		
Deferred Property Tax Revenue	132,218.00		
Accrued payroll	1,708.45		
 TOTAL Current Liabilities			 131,552.68
TOTAL LIABILITIES			131,552.68

CAPITAL

FUND BALANCE			
Fund Balance Prior Year GAF	28,538.30		
TOTAL FUND BALANCE		28,538.30	
Retained Earnings		272,455.81	
Year-to-Date Earnings		(3,744.65)	
 TOTAL CAPITAL			 297,249.46
TOTAL LIABILITIES & CAPITAL			428,802.14

General Assistance

Year-to-Date Performance, July 2017 - current month

	4 Months Ended July 31, 2017	Annual Budget	Unused	% Used
Income				
CASH REVENUE				
Property Taxes	69,645.77	132,881.00	63,235.23	52.4 %
Illinois Replacement Tax	1,253.90	2,700.00	1,446.10	46.4 %
Interest Income	270.02	425.00	154.98	63.5 %
Transfer from Town Fund	0.00	190,154.00	190,154.00	
TOTAL CASH REVENUE	71,169.69	326,160.00	254,990.31	21.8 %
TOTAL Income	71,169.69	326,160.00	254,990.31	21.8 %
NET REVENUE	71,169.69	326,160.00	254,990.31	21.8 %
GROSS PROFIT	71,169.69	326,160.00	254,990.31	21.8 %
Expenses				
ADM - PERSONNEL SERVICES				
Salaries	27,581.98	51,150.00	23,568.02	53.9 %
Social Security / Medicare/Unemployment	3,007.18	4,700.00	1,692.82	64.0 %
IMRF	1,801.09	3,100.00	1,298.91	58.1 %
Health & Life Insurance (employee Ins.)	7,896.42	9,000.00	1,103.58	87.7 %
HRA	1,539.85	4,000.00	2,460.15	38.5 %
TOTAL ADM - PERSONNEL SERVICES	41,826.52	71,950.00	30,123.48	58.1 %
GENERAL ASSISTANCE FUND				
General Assistance	1,961.82	100,000.00	98,038.18	2.0 %
TOTAL CONTRACTUAL SERVICES	1,961.82	100,000.00	98,038.18	2.0 %
OTHER EXPENSES				
Miscellaneous	121.54	1,000.00	878.46	12.2 %
Office Supplies	461.28	1,000.00	538.72	46.1 %
GA Software	0.00	1,200.00	1,200.00	
Data Processing/Computer Equipment	988.00	2,000.00	1,012.00	49.4 %
Catastrophic Insurance	2,360.00	2,360.00	0.00	100.0 %
Training/Travel	123.47	2,500.00	2,376.53	4.9 %
Postage	0.00	400.00	400.00	
TOTAL OTHER EXPENSES	4,054.29	10,460.00	6,405.71	38.8 %
EMERGENCY ASSISTANCE				
Emergency Assistance	27,071.71	150,000.00	122,928.29	18.0 %
TOTAL EMERGENCY ASSISTANCE	27,071.71	150,000.00	122,928.29	18.0 %

	<i>4 Months Ended July 31, 2017</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
TOTAL Expenses	74,914.34	332,410.00	257,495.66	22.5 %
OPERATING PROFIT	(3,744.65)	(6,250.00)	(2,505.35)	59.9 %
PROFIT BEFORE TAXES	(3,744.65)	(6,250.00)	(2,505.35)	59.9 %
NET PROFIT	(3,744.65)	(6,250.00)	(2,505.35)	59.9 %