MCHENRY TOWNSHIP MONTHLY MINUTES - July 11, 2019

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

REVISED

BOARD MEETING
MINUTES
July 11, 2019

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. Verr here, Adams here, Wojewski here, Rakestraw here. Also attending the meeting was Clerk Aylward, Attorney Militello, Assessor Mar}' Mahady, Road Commissioner Condon, Account Manager Macrito and 32 Public.

Supervisor Adams warned of any outburst from anyone including the Board members that they will be excused from the meeting.

Public Comment -

Marty Swanson - Ringwood, IL - Stated that this board has given McHenry a bad name in a short period. She asked the board instead of giving a tax incentive to a business to use those monies to reinstate the bus service.

Brian Arnold - Wonder Lake, IL - Staled that he has lived here all his life, "I do not own real estate, nor do I need these services. " With cost of the service, being $8.59 I would give $10.00 and you could keep the change to keep this bus service in place.

Julie Ann Thomas - Wonder Lake, IL - Spoke in regards to becoming disabled at young age and now not being able to drive. 1 need to use this bus service and 1 am not able to afford to pay for other services on Social security Disability. Please for all the people whom need this service, please keep the service.

Judy Gotlicb - McHenry, IL - Explained what a social contract entails. She also stated that people have been paying for this service through their real estate taxes and rents. The bus service is available to all in the community to help the community as a whole. I question the Trustee who has not paid his taxes and has voted to take away services from those who have paid.

- **For more in depth details go to www.voiituhc.coni - type in: mchenrytownshiplivc**
- **Audio-recorded is not retained as part of the permanent record.**

Robert Beltran - McHenry, IL - 1 believe the Trustees do not understand federal grants; I would like to explain to the Trustees how federal grant monies are used. You led people to believe you were saving tax dollars. Those monies will just go somewhere else and we will not be able to benefit. I ask this board to seriously reconsider and listen to the people you were elected to serve. The people do not just want this service, they need this service.

John Macrito - McHenry, IL - Asked this board to reconsider their decision and make a plan or have a committee to look at ways to save money and let us get people where they need to go. Let us call this tax reform not tax revolt. Let us look at this wisely and smartly.

Jamie Rous - McHenry, IL -1 am very concerned with the board who ran to help cut our taxes not our services. You were elected to serve the will of the people and have decided that your will is what the people want. I urge you to reinstate the bus service and work on being fiscally responsible and following the will of the people. As our Trustees, we are trusting you to find ways to reduce taxes without reducing services.

Rhonda - McHenry, IL - This is not a political party problem this is a people problem. McRide already stated they could not handle what the Senior Bus already does at a previous meeting. We should not be punished, because you think that saving $8.00 on our budget is good, find something else to save money on. In Addition, we should have been able to vote on something like this. Please do the right thing and reverse your decision.

Mike Tauler - Wonder Lake, IL - I just wanted to point out that on the agenda today is a tax rebate for Jessup Manufacturing. I believe that this rebate may be good as far as jobs. As we have been informed by Mary Mahady that when a rebate, tax freeze or exemption is made, those who are not exempt make up the difference. If this board is truly a tax revolt and this is your high priority you will vote no. Let us see what you do.

Darius Swag - McHenry, IL - Stated she was there to represent all of the seniors, veterans and disabled who are in need of the Bus Service. Bob Anderson and the other trustees who voted against this service are not speaking for the people, we need this service. The people have been very clear they want this service. The people want this township. This township offers so much for the community for all of us to use. There are programs and facilities for all to use. To the three trustees who voted to cancel the bus either support the voters who have been very clear we need to keep this service or stepdown.

- For more in depth details go to www.youtube.com - type in: mchenrytownshiplive
- Audio-recorded is not retained as part of the permanent record.

Brain McCafferty - Wonder Lake, IL - I serve on the board of Indian Ridge sub-division, which is around 400 households. At our last meeting, our board voted unanimously to urge McHenry Township Trustees to reconsider their vote to eliminate the senior bus service. I have just one question for the Trustees who vote to eliminate a critical service, "what is the matter with you?" This board should vote again tonight and reconsider the elimination of the senior bus service. Mr. Rakestraw if it true about your non-payment of real estate taxes you should resign immediately. For you to vote on matter that comes before this board is not acceptable of responsible.

- **For more in depth details go to www.voutube.com - type in: mchenrytownshiplive**
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APPROVAL OF MINUNTES

A. Review of the Regular McHenry Township Board Meeting minutes held last month on June 13, 2019. Discussion, Motion for approval of the minutes.

   Motion to approve by Anderson, second by Wojewski
   Voice Vote: Adams aye, Anderson aye, Rakestraw aye, Wojewski aye, Verr aye.
   All ayes - Motion carries

B. Review of Budget and Appropriations hearing minutes held on June 13, 2019, for the McHenry
   Township. Discussion, Motion for approval of the minutes.

   Motion to approve by Wojewski second by Rakestraw.
   Voice vote Adams aye, Anderson aye, Rakestraw aye, Wojewski aye, Verr aye.
   All ayes - Motion carries.

C. Review of Budget and Appropriations Hearing held on June 13, 2019 for the • McHenry Township Road District, Permanent Hard Road Fund. Discussion, Motion for approval of the minutes.

   Motion to approve by Wojewski,, second by Adams.
   Voice vote Adams aye, Anderson aye, Rakestraw aye, Wojewski aye, Verr aye.
   All ayes - Motion carries.

D. Review of the Budget and Appropriations Hearing for the McHenry Township Road District held on June 13, 2019. Discussion, Motion for approval of the minutes.

   Motion to approve by Adams, second by Anderson
   Voice vote, Adams aye, Anderson, Rakestraw aye, Wojewski aye, Verr aye.
   All ayes - Motion carries.

- **For more in depth details go to www.voutubc.com - type in: mchenrytownshiplivc**
- **Audio-recorded is not retained as part of the permanent record.**

E. Review of the continued Budget and Appropriations Hearing held on June 18, 2019 for McHenry Township. Discussion, Motion for approval of the minutes

Motion to approve by Wojewski, second by Rakestraw.
Voice vote, Adams aye, Anderson, Rakestraw aye, Wojewski aye, Verr aye.
All ayes - Motion carries.

F. Review of the continued Budget and Appropriations Hearing held on June 18, 2019 for the McHenry Township Road District, Permanent Hard Road Fund. Discussion, Motion for approval of the minutes

Motion to approve by Anderson, second by Wojewski.
Voice vote Adams aye, Anderson aye, Rakestraw aye, Wojewski aye, Verr aye.
All ayes - Motion carries.

G. Review of the continued Budget and Appropriations Hearing held on June 18, 2019 for the McHenry Township Road District. Discussion, Motion for approval of the minutes.

Motion to approve by Rakestraw, second by Anderson.
Voice vote Adams aye, Anderson aye, Rakestraw aye, Wojewski aye, Verr aye.
All ayes - Motion carries.

H. Review of the Special McHenry Township Board Meeting held last month on June 18, 2019. Discussion, Motion for approval of the minutes.

Motion to approve by Wojewski, second by Adams.
Voice vote Adams aye, Anderson aye, Rakestraw aye, Wojewski aye, Verr aye.
All ayes Motion carries

- **For more in depth details go to www.voutuhe.com - type in: mehenrytownshiplive**
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Review of Executive Session Minutes - NONE

Motion for approval of receipts and bills for the Town Fund

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

Total reimbursements to be approved	$182.76
Total Bills to be approved	$60,618.66
Total Bill paid prior to Audit	$37,628.86
Total to be approved	$98,430.28
Total Receipts	$13,417.13

Voice Vote Anderson aye, Verr aye, Adams aye, Wojewski aye, Rakestraw aye.
All ayes, Motion carries

- **For more in depth details go to www.voutuhe.com - type in: mchenrytownshiplivc**
- **Audio-recorded is not retained as part of the permanent record.**

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

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

Total reimbursements to be approved	$00.00
Total Bills to be approved	$55,648.77
Total Bill paid prior to Audit	$10,052.38
Total to be approved	$65,701.15
Total Receipts	$40,968.95

Voice Vote: Anderson aye, Verr aye, Adams aye, Wojewski aye, Rakestraw aye.
All ayes, Motion carries

- **For more in depth details go to www'.voutube.com - type in: mchenrytownshiplivc**
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Motion for approval of receipts and hills for Permanent Hard Road Fund

Trustee Wojewski Motion to approve receipts and pay bills of the Permanent Hard Road Fund, Second by Supervisor Adams.

Total reimbursements to be approved	$00.00
Total Bills to be approved	$25,660.14
Total Bill paid prior to Audit	$16,543.12
Total to be approved	$42,203.26
Total Receipts	$561.25

Voice count Anderson aye, **Verr** aye, Adams aye, Wojewski aye, Rakestraw aye.
All ayes, Motion carries

- **For more in depth details go to www.voutube.coin - type in: mehenrytownshiplive**
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Fund transfers (if necessary) - None

New Business

A. Jessup Manufacturing, McHenry, 1L. Request for Real Estate Tax Abatement and Incentive Agreement by McHenry Township and McHenry Township Permanent Hard Road Fund and McHenry Township Road District Fund. Discussion and Possible Action.

Discussion Ensued - City of McHenry Economic Director, Doug Martin and Wes Ferguson, Finance Director of Jessup Manufacturing explained the history of Jessup Manufacturing in McHenry, which has been here for over 60 years. In addition, they explained what they are trying to do with the expansion and creating jobs and needing a tax abatement to extended water to the new addition. This will help them to stay local and keep on supporting McHenry. This effects all taxing bodies within McHenry. This will also create many jobs. The board asked many questions. Highway commissioner Jim Condon was able to answer some questions along with Attorney Militello.

Mr. Adams asked to table this request until the next meeting and allow Attorney Militello with work with Jessup Manufacturing to answer the boards concerns.

Roll Call Vote: Anderson aye, Rakestraw aye, Adams aye, Wojewski aye, Verr Aye.

B. Fox Water Ways Request for funds for watershed development plan. Discussion and Possible Action.

Discussion Ensued - Supervisor Adams explained that this request from the Fox Waterway was sent without much information and I believe that the County has a watershed program already; lie asked that the board table this request until he could get more information and bring it back to the board at the next meeting.

Motion by Supervisor Adams, second by Trustee Anderson

Roll Call Vote: Anderson aye, Rakestraw aye, Adams aye, Wojewski aye, Verr Aye.

Motion carries

C. Resolution that the Township may not enter into a contract without the Boards Approval. Discussion and Possible Action.

Discussion Ensued - Attorney Militello addressed this request. He stated he is still looking in to the powers and duties of the Board and the Supervisor. The board asked that on the next agenda there would be discussion with possible action to have all board contracts on the website.

D. Report and Discussion on the possible Marijuana Farm being constructed in the Pistakee Highlands Area. Township Attorney, Mr. Militello to report on his inquiries regarding this operation and questions that the electors have regarding this business.

Discussion Ensued - Attorney Militello addressed what he found in his research. He also stated that Assessor, Mary Mahady also went to the property and talked with the owners. The towers are old hunting towers that now can be seen since the property is being cleared for use as a hemp farm, which is legal in Illinois and is licensed by the state. The Township has no jurisdiction over how the farmland is used.

E. Discussion to remove or change, second opportunity, for Public Comment on the agenda for all future township meetings. Discussion and Possible Action.

Discussion Ensued - The board discussed different ways to eliminate and change public comments.
Trustee Anderson made a motion to have public comment as the third item on the agenda. Second by Trustee Verr.
Discussion Ensued - Supervisor Adams disagreed that eliminating a second public comment is lacking in transparency. No further discussion.

Roll Call Vote: Anderson aye, Rakestraw nay, Adams nay, Wojewski nay, Verr Aye.
2 ayes, 3 nays - Motion Fails
We will continue to have two public comments.

- **For more in depth details go to www.youtube.com - type in: mchenrytownshiplive**
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Old Business

Trustee Verr asked that if the Township Attorney is sending the Supervisor memos that the board members be emailed also.

Trustee Verr made a motion - To have the board included on all memos from the Township Attorney, second by trustee Anderson.

Discussion ensued - Attorney Militello address the matter. There is no issue with the board being included on the memos.

Roll Call Vote: Anderson aye, Rakestraw aye, Adams aye, Wojewski aye, Verr aye.

Motion – Carries

- For more in depth details go to www.voutube.com - type in: mehenrytownshiplive
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Proposed Agenda Items for Next Meeting

NONE

- For more in depth details go to www.voutube.com - type in: mehenrytownshiplive
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SUPERVISOR'S REPORT

A.) Park report - see packet
B.) General Assistance Report - see packet
C.) Senior Center Report - see packet

Discussion Ensued –

- For more in depth details go to www.voutube.com - type in: mehenrytownshiplive
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ASSESSOR'S REPORT - See packet

Discussion Ensued -

For more in depth details go to www.voutube.com - type in: mehenrytownshiplive Audio-recorded is not retained as part of the permanent record.

HIGHWAY COMMISSIONER'S REPORT - Sec packet

Discussion Ensued -

- **For more in depth details go to www.youtube.com - type in: mchenrytownshiplive**
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BOARD MEMBER'S COMMENT - REVISED

Trustee Verr – Asked to have his remarks stricken from the record, he stated these were not his words. -Stated that the county put out a letter in the northwest herald stating the transportation services available in the county. That it is just a matter of calling a different number to get a free ride. He stated the bus service should have been eliminated when McRide started in 2011. He also stated this is just a patronage scam and vote buying scam. In addition, he stated that through the budget process, the board found that a scam was going on and was given false information, that the fuel information was false. I am accusing this administration for giving us false information.

PUBLIC COMMENT -

Jamie Rous – McHenry, IL - Stated how incredibly disappointed she is with this board. It is embarrassing how this board cannot do your job and take the time to go through your packets. You are short sided on your desire to cut taxes that you are disregarding what this community wants. I am so insulted by this board. Trustee Rakestraw you are being very disrespectful to your Assessor Mary Mahady by wanting another authority. This board is disrespectful to every member of McHenry Township, by your lack of foresight of what should do as trustees. Just do your job. The next two years are going to be longest two years of your life and mine until you can be voted out.

John Sarth – McHenry, IL - I work in District **156.** When I speak to high school kids, they look at me when I talk and show respect. When we look at this board, you look like you have somewhere better to be. You are our representatives, start acting like it and start listening to us.

Robert Beltran-McHenry, IL - This has been a pattern of Verr and Anderson of accusing the Township of nepotism, patronage and having conflicts of interests. Nothing has ever been substantiated. The example of people coming to speak out in the audience are all family of employees or employees themselves. This is not true. There has been substantial and unanimous testimony of people in need of this bus service. Whether you believe this or not there is a personal agenda. I do not know what that is but it is clear that it is not representative of the people you are serving. I understand the minority elected you. I suggest you start listening to the people you represent.

Brian McCafferty – Wonder Lake, IL -1 am very disappointed in Mr. Verr comments and the hardhearted attitude you have. At the last meeting you heard of the various services and how they different. You are comparing apples to oranges. You know that the McHenry Township bus service helps door to door and groceries and in and out of their homes. You are here to help us. If you think that saving us $8.00 on our tax bill is helping, you are not. I also wanted to compliment Jim Condon and his road crew for the cleanup after the recent storm. This shows how to serve die people. You should use him as an example as to how to serve the people. He should be given a raise.

Julie Ann Thomas – Wonder Lake, IL - 1 am disabled and have called many, many services and was turned down for multiple reasons. If it were not for the township bus, I would have to stay in my home and cry all day. I did not decide to become disabled at 55. You never know when you will be in my situation.

Brian Arnold – Wonder Lake, IL - 1 suggest we take a practical approach to this, Steve Verr has a law firm in town and Anderson has a barbershop I suggest we give neither one of them patronage until this matter is resolved.

Rhonda Sporer – McHenry, IL - 1 cannot understand how I was at the same meeting this board was at. There were different bus representatives and drivers who stated specifically that they could not handle the service the Township Bus offers. I have made phone calls and have been told that they cannot guarantee services. You obviously listen to these representatives. You are not listening to us either.

Sarah - Crystal Lake -1 am the Executive Director with Senior Care Volunteer Network. Yes, we help Seniors County wide, but we are unable to provide wheelchair services. We fill the gap where McRide does not go and our services are free. Unfortunately, our volunteers use their own vehicles and not possible to transport wheelchair clients. I would love to help those in need, but unfortunately, we cannot. I wanted to clarify for this board that we could not help fill this gap. We will help anyone who may qualify for our services that are 60 and over.

Mike Tauler – Wonder lake, IL - You have all turned your backs on the seniors and disabled of this township, this why I turned my back on you. You have asserted that there is some sort of fraud in the fuel and have presented no evidence. Without evidence, we cannot prove it, so show us the evidence in the fuel fraud. Otherwise you are just lying. I do not tolerate people who lie, cheat or steal.

Unknown - This is for Bob, Steve and Mike please, please, please one of you change your mind. The fabrication of the cost is not what state. Of a house with taxes of $9633.00, $320.00 goes to the Township for many, many services. Less than $8.00 goes to the bus. When you dissolve the township, it will save 320.00 a year. I am pleading with you Bob, Mike, Steve please change your mind.

EXECUTIVE SESSION -

Supervisor Adams called for recess to move to executive session on personnel matters 5DL/C120/2 *(Q* (1)

Motion made to move to executive session at 9:20pm made by supervisor Adams, second by Trustee Anderson.

Roll Call Vote: Anderson aye, Rakestraw aye, Adams aye, Wojewski aye, Verr aye.

All Ayes - Motion carries

Call to reconvene @ 9:50pm made by Supervisor Adams ADJOURNMENT

Motion for adjournment at 9:51pm, made by Trustee Anderson, second by Supervisor Adams. All in favor signal by aye.

All ayes, Motion carries

DATES TO REMEMBER:

Thursday, August 8, 2019 @ 7:00pm Monthly Board Meeting at McHenry Township Hall.

Daniel R .Aylward, McHenry Township Clerk.

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 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 – SEPTEMBER 12, 2019

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

BOARD MEETING
MINUTES
September 12, 2019

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, Rakestraw here, Adams here, Wojewski here, Verr here. Also attending the meeting was Clerk Aylward, Attorney Militello, Assessor Mary Mahady absent, Road Commissioner Condon absent, Account Manager Macrito and 49 Public.

Public Comment –.

We had 16 people make public comments as follows: Patty Boyd - McHenry IL., Julie Ann Thomas - Wonder Lake IL., Mike Tauler - Wonder Lake IL., Jamie Rous - McHenry IL., Don Kinsala - McHenry IL., Brian Arnold - Wonder Lake IL., Dawn Nularski - McHenry IL., Dianne Carl - McHenry IL., Dave Trost - McHenry IL., Tom Rishling - Wonder Lake IL., Rana Sundell-Adams - McHenry IL., Laurie Swerenz - Johnsburg IL., Janette – McHenry IL., MaryKay Walter – McHenry, IL., Shelly Lockwood – McHenry, IL., Joyce Story – McHenry IL.

All spoke in favor of keeping the bus service and the township in general. In addition, they spoke about the behavior of the board and not being respectful of the electors. In return, the electors need to be respectful to the board. There was talk about the board not doing their jobs and not researching what is needed to fulfill their duties as trustees.

- **For more in depth details go to www.youtube.com – type in: mchenrytownshiplive**
- **Audio-recorded is not retained as part of the permanent record.**

APPROVAL OF MINUNTES

A. **Review of the Regular McHenry Township Board Meeting minutes on July 11, 2019 with changes. Discussion, Motion for approval of the minutes.**

   A motion by Trustee Rakestraw to table the minutes, second by Trustee Verr.

   All ayes – Motion Carries

B. **Review of the Regular McHenry Township Board Meeting minutes held on August 08, 2019. Discussion, Motion for approval of the minutes.**

   A motion by Trustee Anderson to accept the minutes, second by Trustee Wojewski

   All Ayes – Motion Carries

C. **Review of the Special McHenry Township Board Meeting held on August 14, 2019. Discussion, Motion for approval of the minutes.**

   A motion by Trustee Anderson to accept the minutes, second by Supervisor Adams.

   All Ayes – Motion Carries

D. **Review of the Special McHenry Township Board Meeting held on September 6, 2019. Discussion, Motion for approval of the minutes.**

   A motion by Supervisor Adams to accept the minutes, second by Trustee Rakestraw

   All Ayes – Motion Carries

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REVIEW OF EXECUTIVE SESSION MINUTES.

Motion for approval of receipts and bills for the Town Fund

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

Total reimbursements to be approved	$1,125.72
Total Bills to be approved	$62,718.98
Total Bill paid prior to Audit	$37,558.09
Total to be approved	$101,402.79
Total Receipts	$24,113.78

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

All ayes, Motion carries

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

Trustee Rakestraw Motion to approve receipts and pay bills of the General Road and Bridge Fund, Rakestraw, second by Wojewski.

Total reimbursements to be approved	$731.54
Total Bills to be approved	$66,532.18
Total Bill paid prior to Audit	$17,088.88
Total to be approved	$84,352.60
Total Receipts	$7,973.92

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

All ayes, Motion carries

- **For more in depth details go to www.youtube.com – type in: mchenrytownshiplive**
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Motion for approval of receipts and bills for Permanent Hard Road Fund

Trustee Wojewski Motion to approve receipts and pay bills of the Permanent Hard Road Fund,

Second by Supervisor Adams.

Total reimbursements to be approved	$00.00
Total Bills to be approved	$131,078.34
Total Bill paid prior to Audit	$11,205.35
Total to be approved	$142,328.69
Total Receipts	$1,04259

Voice count Adams aye, Wojewski aye, Verr aye, Anderson aye, Rakestraw aye.

All ayes, Motion carries

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Fund transfers (if necessary)

New Business

A. **Putting all township intergovernmental agreements and related materials on the township website. Discussion, possible action.** (Agenda item requested by Trustees, Anderson, Rakestraw and Verr.)

Discussion Ensued – IGA can be found under Supervisor tab.

B. **Putting all township ordinances on the township website. Discussion, possible action.** (Agenda item requested by Trustees, Anderson, Rakestraw and Verr.)

Discussion Ensued – IGA can be found under Clerks tab.

C. **Putting all Township Road District intergovernmental agreements and related materials on the Township website for citizen review. Discussion, possible action.** (Agenda item requested by Trustees, Anderson, Rakestraw and Verr.)

Discussion Ensued – IGA can be found under Supervisor tab.

D. **Conforming future minutes of the Township Board Meetings to Roberts Rules Of Order. Discussion, Possible Action.** (Agenda item requested by Trustees, Anderson, Rakestraw and Verr.)

Discussion Ensued – Attorney Militello addressed the format of the open meeting act for the minutes. We can follow Roberts Rules of Order and the State Statute.

Motion to follow Robert Rule of Orders and the State Statute made by Trustee Anderson, Second by Trustee Rakestraw.

Roll Call vote: Anderson Aye, Rakestraw Aye, Adams Nay, Wojewski Nay, Verr Aye.

3 Ayes, 2 Nays – Motion carries

E. **Amending the McHenry Township Budget for the 2019-2020 fiscal year.** Discussion, possible action.

Trustee Anderson made a motion to remove Senior Bus Program funding of $303,343 from the 2019-2020 McHenry Township budget minus the operation cost to fund the senior bus program till the end of November 30, 2019. Second by Trustee Verr.

Discussion Ensued – Attorney Militello explained the process of how this process will work.

Trustee Anderson Withdrew his motion.

Trustee Anderson made a motion to remove Senior Bus Program funding of $57,000 from the 2019-2020 McHenry Township budget and amend the budget accordingly Second by Trustee Verr.

Roll Call Vote: Anderson Aye, Rakestraw Aye, Adams Nay, Wojewski aye, Verr Aye

Motion carries – 3 ayes, 2 nays

F. **What is the definition of unique township contracts and should the township post on our web site.** Discussion, Possible Action.

Discussion Ensued – There was discussion on what constitutes a contract and what threshold amount should be.

Trustee Verr made a motion that all Township contracts over $5000.00 be posted to the website under its own heading going forward. Second by Rakestraw

Roll Call Vote: Anderson Aye, Rakestraw Aye, Adams Aye, Wojewski Nay, Verr Aye

G. **Revising public comment on the McHenry Township Board Meeting Agenda.** Discussion, Possible Action.

Trustee Rakestraw made a motion to reduce the second public comment to one minute, second by Trustee Anderson.

Discussion Ensued – Supervisor Adams stated since this board added the second comment they should not limit the public from speaking.

Roll Call Vote: Anderson Aye, Rakestraw Aye, Adams Nay, Wojewski Nay, Verr Aye

3 Ayes, 2 Nays – Motion Carries

- **For more in depth details go to www.youtube.com – type in: mchenrytownshiplive**
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Old Business

None

Proposed Agenda Items for Next Meeting

Trustee Anderson suggested setting up a committee to look at an independent study to consolidate townships for the next board meeting agenda.

Trustee Rakestraw asked for an update on the Whispering Hill Community Center and Supervisor gave the update. He also wanted to know about the Shed on the baseball field.

Trustee Anderson asked to have the parks deposits and fees for discussion on the next agenda.

Trustee Verr asked for a gas meter for the fuel used by the township for discussion and possible action.

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SUPERVISOR'S REPORT

A.) Park report - see packet
B.) General Assistance Report - see packet
C.) Senior Center Report - see packet

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ASSESSOR'S REPORT - See packet

- **For more in depth details go to www.youtube.com – type in: mchenrytownshiplive**
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HIGHWAY COMMISSIONER'S REPORT – See packet

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EXECUTIVE SESSION – None at this time

BOARD MEMBER'S COMMENT – None at this time

PUBLIC COMMENT –

Mike Tauler – Wonder lake IL., Linda Tauler – Wonder Lake IL., Jamie Rous – McHenry IL., Julie Ann Thomas – Wonder Lake IL., Patty Boyd – McHenry IL., Cindy Jacob – Johnsburg IL., Laurie Cwergenz – Johnsburg Il., Robert Beltran – McHenry Il., Dave Trost – McHenry IL., John Sarff – McHenry IL., Terry Kappel – McHenry IL., Rana Sundell-Adams – McHenry IL.

The public was disappointed in the removal of funds from the budget for the bus transportation program, the reduction in public comment and not listening to the electors, the confusion on some board members wanting to keep the township and others wanting to abolish the township. The public stated disappointment the board's actions tonight.

ADJOURNMENT

Motion for adjournment at 9:29pm, made by Trustee Rakestraw, second by Trustee Anderson.

All in favor signal by aye.

All ayes - Motion carries

DATES TO REMEMBER:

Thursday, October 10, 2019 @ 7:00pm Monthly Board Meeting at McHenry Township Hall.

Daniel R .Aylward, McHenry Township Clerk.

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 facilities should contact Supervisor Adams at 815-385-5605 promptly to allow the Township to make reasonable accommodations for those persons.

McHENRY TOWNSHIP
McHENRY COUNTY
McHENRY, ILLINOIS

SUPERVISOR
CRAIG M. ADAMS

TOWN CLERK
DAN AYLWARD

TOWN FUND

We, the undersigned members of the **McHENRY TOWNSHIP BOARD OF TRUSTEES** certify that we have this 10th day of October, 2019 examined and audited the amounts due for the items specified in the claims attached and hereby authorize payments of same.

Total reimbursements to be approved	$	00.00
Total bills to be approved	$	34,645.49
Total bills paid prior to audit	$	37,558.09
Total to be approved	**$**	**72,203.58**
Total Receipts:	**$**	**11,933.00**

Note: _____

Approved Thursday this 10th day of October, 2019

_____ Trustee

_____ Trustee

_____ Trustee

_____ Trustee

_____ Supervisor

_____ Town Clerk

Town of McHenry
Statement of Net Assets

September 2019

	ASSETS		
Current Assets			
McHenry Savings Bank. - MMDA		1,055,016.91	
McHenry Savings Bank - Ckg.		21,954.36	
BMO Harris M/M 1793		214,243.53	
CL Bank & Trust SafeMAx		522,568.72	
McH Svgs BK- 104491668		242,044.26	
1st Midwest invest 7953		771,123.91	
BMO Investment - CD *7910		247,581.72	
Property Tax Receivable			
Property Tax Receivable	1,285,901.00		
Allowance for Uncollectible Prop Tax	(6,430.00)		
TOTAL Net Property Tax Receivable		1,279,471.00	
Prepaid Expenses		12,521.91	
Security Deposit		1,000.00	
Due from other funds		8,143.47	
TOTAL Current Assets			4,375,669.79
TOTAL ASSETS			4,375,669.79

LIABILITIES

Current Liabilities			
Accounts Payable		23,088.57	
Deposits on Facilities		3,982.39	
Performance Bonds		300.00	
Due to General Assistance		5,922.84	
Accrued State Withholding		1,183.62	
Accrued Unemployment		315.02	
Accrued I.M.R.F.-TF		6,489.50	
IMRF Additional Voluntary Contributions		923.97	
Accurred Liberty Insurance		14.52	
Accrued AFLAC		33.22	
Accured FSA Payable		3,498.28	
Accrued payroll		17,460.25	
Deferred Property Tax Revenue		1,279,471.00	
TOTAL Current Liabilities			1,342,683.18
TOTAL LIABILITIES			1,342,683.18
	Net Assets		
FUND BALANCE			
Fund Balance P/Y Town Fund	3,477,162.00		
TOTAL FUND BALANCE		3,477,162.00	
Retained Earnings		(705,841.82)	
Fund Balance Year-to-date		261,666.43	
TOTAL Net Assets			3,032,986.61
TOTAL LIABILITIES & Net Assets			4,375,669.79

Town of McHenry

Year-to-Date Performance, September 2019 - current month

	6 Months Ended September 30, 2019	*Annual Budget*	*Unused*	*% Used*
Income				
CASH REVENUE				
Property Taxes Town Fund	1,255,738.90	1,281,068.00	25,329.10	98.0 %
Illinois Replacement Tax	6,758.74	10,000.00	3,241.26	67.6 %
Athlethic Field Fees	1,143.00	4,700.00	3,557.00	24.3 %
Senior Services Rent	4,500.00	9,000.00	4,500.00	50.0 %
Food Pantry Rent	3,000.00	6,000.00	3,000.00	50.0 %
Town Halll Rental	7,900.00	10,000.00	2,100.00	79.0 %
Recreation Center Rental	0.00	250.00	250.00	
Park Rental	50.00	2,000.00	1,950.00	2.5 %
Whcc Rental	2,860.00	7,000.00	4,140.00	40.9 %
Senior Transport Fares	4,434.62	9,000.00	4,565.38	49.3 %
Senior Bus Grants	29,731.00	42,800.00	13,069.00	69.5 %
Bus voucher books	1,680.00	1,800.00	120.00	93.3 %
Interest Income	19,702.39	25,000.00	5,297.61	78.8 %
Transfers from Town Fund	(126,270.00)	0.00	126,270.00	
Other Revenue	150.00	1,500.00	1,350.00	10.0 %
TOTAL CASH REVENUE	1,211,378.65	1,410,118.00	198,739.35	85.9 %
TOTAL Income	1,211,378.65	1,410,118.00	198,739.35	85.9 %
NET REVENUE	1,211,378.65	1,410,118.00	198,739.35	85.9 %

	6 Months Ended September 30, 2019	Annual Budget	Unused	% Used
GROSS PROFIT	1,211,378.65	1,410,118.00	198,739.35	85.9 %
Expenses				
ADM.- PERSONAL SERVICES				
Salaries - Elected Officials	51,470.28	104,651.00	53,180.72	49.2 %
Salary Elected Hwy Commish 1/2	(154.07)	42,682.00	42,836.07	-0.4 %
Salaries - Support Staff	59,970.42	152,000.00	92,029.58	39.5 %
Social Security/ Medicare/Unemployment	11,074.74	27,000.00	15,925.26	41.0 %
I.M.R.F.	5,265.39	14,000.00	8,734.61	37.6 %
Employee Ins. (Health & Life)	24,559.06	64,000.00	39,440.94	38.4 %
HRA - Support	3,263.13	22,288.00	19,024.87	14.6 %
HRA - Elected	3,858.29	18,030.00	14,171.71	21.4 %
TOTAL ADM.-PERSONAL SERVICES	159,307.24	444,651.00	285,343.76	35.8 %
CONTRACTUAL SERVICE				
Equipment Maintenance	7,829.81	8,950.00	1,120.19	87.5 %
Risk Management Premiums	32,988.00	41,000.00	8,012.00	80.5 %
Telephone	1,385.37	2,500.00	1,114.63	55.4 %
Cell phones	1,516.25	2,100.00	583.75	72.2 %
Travel / Mileage	208.00	2,500.00	2,292.00	8.3 %
Postage	412.52	3,000.00	2,587.48	13.8 %
Publishing & Printing	1,064.67	1,500.00	435.33	71.0 %
Website Expenses	329.46	1,000.00	670.54	32.9 %
Township Newsletter	0.00	9,000.00	9,000.00	
Accounting Services	8,129.01	12,000.00	3,870.99	67.7 %
Legal Services	19,899.75	40,000.00	20,100.25	49.7 %
Dues & Subscriptions	732.06	2,000.00	1,267.94	36.6 %
Training	1,190.00	4,000.00	2,810.00	29.8 %
Bank Fees	35.00	20.00	(15.00)	175.0 %
Data Processing Support	13,544.89	31,000.00	17,455.11	43.7 %
Consultant service/ Public Relations	1,641.00	8,000.00	6,359.00	20.5 %
TOTAL CONTRACTUAL SERVICES	90,905.79	168,570.00	77,664.21	53.9 %
COMMODITIES				
Office Supplies	1,701.97	4,000.00	2,298.03	42.5 %
Operating Supplies	955.48	3,000.00	2,044.52	31.8 %
Furniture/Equipment/Software	1,012.35	5,500.00	4,487.65	18.4 %
TOTAL COMMODITIES	3,669.80	12,500.00	8,830.20	29.4 %
DIRECT FUNDED SERVICES				
McHenry Co Recycling Education	0.00	650.00	650.00	
Miscellaneous Expense	541.24	2,500.00	1,958.76	21.6 %
Mosquito Abatement	64,000.00	64,000.00	0.00	100.0 %
Nuisance Ordinance Enforcement	1,630.00	2,100.00	470.00	77.6 %
Senior Citizen Programs/Net of Reimburse	2,638.40	9,000.00	6,361.60	29.3 %
NISRA	354.00	800.00	446.00	44.3 %

	6 Months Ended September 30, 2019	Annual Budget	Unused	% Used
Special Events	(56.76)	2,500.00	2,556.76	-2.3 %
McHenry DOT/ MCRide	0.00	7,600.00	7,600.00	
TOTAL DIRECT FUNDED SERVICES	69,106.88	89,150.00	20,043.12	77.5 %
CAPITAL OUTLAY				
Capital Outlay	0.00	30,000.00	30,000.00	
TOTAL CAPITAL OUTLAY	0.00	30,000.00	30,000.00	
SENIOR EXPRESS - PERSONNEL				
Salaries	63,587.84	155,000.00	91,412.16	41.0 %
Overtime	1,688.09	1,500.00	(188.09)	112.5 %
Social Security/Medicare/Unemployment	5,025.44	13,000.00	7,974.56	38.7 %
IMRF	2,513.96	6,000.00	3,486.04	41.9 %
Employee Ins.(Health & Life)	26,645.73	40,000.00	13,354.27	66.6 %
HRA	2,207.52	28,000.00	25,792.48	7.9 %
TOTAL SENIOR EXPRESS - PERSONNEL	101,668.58	243,500.00	141,831.42	41.8 %
CONTRACTUAL SERVICES				
Vehicle Maintenance	1,143.33	4,500.00	3,356.67	25.4 %
Cell phones	1,281.69	2,500.00	1,218.31	51.3 %
Occupational Health	700.00	1,250.00	550.00	56.0 %
Fuel IGA Road	0.00	21,000.00	21,000.00	
PACE LEASE	3,014.00	6,000.00	2,986.00	50.2 %
TOTAL CONTRACTUAL SERVICES	6,139.02	35,250.00	29,110.98	17.4 %
COMMODITIES				
Office Supplies	18.50	500.00	481.50	3.7 %
Operating Supplies	79.51	300.00	220.49	26.5 %
Miscellaneous	30.65	400.00	369.35	7.7 %
TOTAL COMMODITIES	128.66	1,200.00	1,071.34	10.7 %
CONTINGENCIES				
Town Fund - Contingencies	3,000.00	50,000.00	47,000.00	6.0 %
TOTAL CONTINGENCIES	3,000.00	50,000.00	47,000.00	6.0 %
ASSESSOR PERSONAL SERVICES				
Salaries	127,984.41	270,000.00	142,015.59	47.4 %
Salary Elected Assessor	37,468.47	75,874.00	38,405.53	49.4 %
Overtime	128.97	4,000.00	3,871.03	3.2 %
Social Security/ Medicare/ Unemployment	12,491.65	28,000.00	15,508.35	44.6 %
I.M.R.F.	6,710.65	14,000.00	7,289.35	47.9 %
HRA	12,185.38	44,000.00	31,814.62	27.7 %
Employees Ins.(health & Life)	43,518.80	74,000.00	30,481.20	58.8 %
TOTAL ASSESSOR PERSONAL SERVICES	240,488.33	509,874.00	269,385.67	47.2 %
CONTRACTUAL SERVICES				
Maintenance Equipment	260.11	3,000.00	2,739.89	8.7 %
Maintence Vehicle	192.70	500.00	307.30	38.5 %
Appraisal / Professional Serv	0.00	6,000.00	6,000.00	
Computer Maintenance	10,310.04	25,000.00	14,689.96	41.2 %

	6 Months Ended September 30, 2019	Annual Budget	Unused	% Used
Computer License / Software	14,310.00	15,000.00	690.00	95.4 %
Telephone	2,025.19	4,000.00	1,974.81	50.6 %
Travel / Mileage	479.12	3,500.00	3,020.88	13.7 %
Postage	200.00	1,000.00	800.00	20.0 %
Publishing & Printing	0.00	300.00	300.00	
Dues	0.00	100.00	100.00	
Subscriptions	131.00	1,500.00	1,369.00	8.7 %
Training	0.00	3,000.00	3,000.00	
Fuel IGA Road	0.00	1,200.00	1,200.00	
TOTAL CONTRACTUAL SERVICES	27,908.16	64,100.00	36,191.84	43.5 %
COMMODITIES				
Office Supplies	1,094.52	2,000.00	905.48	54.7 %
Clothing	438.13	750.00	311.87	58.4 %
TOTAL COMMODITIES	1,532.65	2,750.00	1,217.35	55.7 %
OTHER EXPENSES				
Miscellaneous Expense	183.96	1,500.00	1,316.04	12.3 %
TOTAL OTHER EXPENSES	183.96	1,500.00	1,316.04	12.3 %
CAPITAL OUTLAY				
Capital Outlay - Various	2,475.00	5,000.00	2,525.00	49.5 %
TOTAL CAPITAL OUTLAY	2,475.00	5,000.00	2,525.00	49.5 %
PARKS PERSONAL SERV				
Salaries	72,113.66	148,000.00	75,886.34	48.7 %
Overtime	2,749.53	8,000.00	5,250.47	34.4 %
Social Security/Medicare/Unemployment	5,619.96	12,000.00	6,380.04	46.8 %
I.M.R.F.	2,881.04	5,900.00	3,018.96	48.8 %
Employee Insurance (Hth & Life)	26,163.28	32,000.00	5,836.72	81.8 %
HRA	295.76	22,000.00	21,704.24	1.3 %
TOTAL PARK - PERSONAL SERV	109,823.23	227,900.00	118,076.77	48.2 %
CONTRACTUAL SERVICE				
Facilitiy Building Maintenance	8,145.79	22,000.00	13,854.21	37.0 %
Equipment Maintenance	524.99	6,000.00	5,475.01	8.7 %
Vehicle Maintenance	1,229.05	6,000.00	4,770.95	20.5 %
Utilties - TH Generator	0.00	1,000.00	1,000.00	
Utilities - Food Pantry	6,244.85	11,000.00	4,755.15	56.8 %
Town Hall Building Maintenance	10,939.86	18,000.00	7,060.14	60.8 %
Utilities - Town Hall	6,324.96	13,000.00	6,675.04	48.7 %
Utilities - Ball Fields	1,115.82	2,200.00	1,084.18	50.7 %
Utilities - Park Garage	860.00	1,800.00	940.00	47.8 %
Utilities - WHCC	1,807.16	2,500.00	692.84	72.3 %
Utilities - Recreation Center	4,283.08	12,650.00	8,366.92	33.9 %
Cell phones	1,460.00	1,800.00	340.00	81.1 %
Uniforms	757.94	1,800.00	1,042.06	42.1 %
Travel / Mileage	0.00	250.00	250.00	

	6 Months Ended September 30, 2019	Annual Budget	Unused	% Used
Equipment Rental	0.00	400.00	400.00	
IGA - Fuel	0.00	4,800.00	4,800.00	
Security / Risk Management	3,538.13	8,000.00	4,461.87	44.2 %
Dues & Subscriptions	0.00	250.00	250.00	
Training	0.00	300.00	300.00	
TOTAL CONTRACTUAL SERVICES	47,231.63	113,750.00	66,518.37	41.5 %
COMMODITIES				
Operating Supplies	131.42	700.00	568.58	18.8 %
Office Supplies	29.50	250.00	220.50	11.8 %
Small Tools	153.02	1,500.00	1,346.98	10.2 %
Ball Field Maint. Supply	7,454.27	15,000.00	7,545.73	49.7 %
Grounds Maintenance Supplies	6,581.13	15,000.00	8,418.87	43.9 %
TOTAL COMMODITIES	14,349.34	32,450.00	18,100.66	44.2 %
OTHER EXPENSES				
Miscellaneous Expense	58.99	500.00	441.01	11.8 %
TOTAL OTHER EXPENSES	58.99	500.00	441.01	11.8 %
CAPITAL OUTLAY				
CAPITAL OUTLAY -VARIOUS PROJECTS	71,734.96	111,700.00	39,965.04	64.2 %
TOTAL CAPITAL OUTLAY	71,734.96	111,700.00	39,965.04	64.2 %
TOTAL Expenses	949,712.22	2,144,345.00	1,194,632.78	44.3 %
OPERATING PROFIT	261,666.43	(734,227.00)	(995,893.43)	-35.6 %
PROFIT BEFORE TAXES	261,666.43	(734,227.00)	(995,893.43)	-35.6 %
NET PROFIT	261,666.43	(734,227.00)	(995,893.43)	-35.6 %

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					
357123/B	09/06/19		10/11/19	1.13	0.00	1.13
357508/B	09/17/19		10/11/19	21.99	0.00	21.99
		Vendor Total		23.12	0.00	23.12
BIG R	Tea Olivel, LLC					
003199/B	09/23/19		10/11/19	119.99	0.00	119.99
		Vendor Total		119.99	0.00	119.99
BLATZ	Sophia Blatzheim					
SUMMER 2019	09/10/19		10/11/19	97.00	0.00	97.00
		Vendor Total		97.00	0.00	97.00
CINTAS	Cintas Corp. Loc. #355					
4029790942	09/10/19		10/10/19	73.05	0.00	73.05
4030317031	09/17/19		10/10/19	73.05	0.00	73.05
4030825246	09/24/19		10/11/19	73.05	0.00	73.05
4031397277	10/01/19		10/11/19	73.05	0.00	73.05
		Vendor Total		292.20	0.00	292.20
CONSERV	Conserv FS, Inc.					
65083776	09/26/19		10/11/19	487.50	0.00	487.50
		Vendor Total		487.50	0.00	487.50
DEPUTY	Ms. Allison Deputy					
OCTOBER 2019 FE	10/01/19		10/11/19	275.00	0.00	275.00
		Vendor Total		275.00	0.00	275.00
ED	Ed's Automotive/Jim's Muffler Shop					
424	09/05/19		10/11/19	30.00	0.00	30.00
		Vendor Total		30.00	0.00	30.00
EDER	Eder, Caasella & Co.					
31174	08/29/19		10/11/19	2162.51	0.00	2162.51

Town of McHenry
Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
EDER	Eder, Caasella & Co.					(continued)
		Vendor Total		2162.51	0.00	2162.51
EX	Excalibur Technology Corporation					
181675	10/03/19		10/11/19	1524.95	0.00	1524.95
		Vendor Total		1524.95	0.00	1524.95
EXPERT	Expert Installations, Inc.					
26281	08/28/19		10/11/19	278.00	0.00	278.00
		Vendor Total		278.00	0.00	278.00
LUCKY	Lucky Locators Inc.					
22156	09/13/19		10/11/19	290.00	0.00	290.00
		Vendor Total		290.00	0.00	290.00
MCH CO GOVER	McHenry Co. Council of Governments					
2057	09/26/19		10/11/19	30.00	0.00	30.00
		Vendor Total		30.00	0.00	30.00
MENARDS FL	Menards					
44378	08/26/19		10/11/19	188.90	0.00	188.90
45141	09/04/19		10/11/19	38.05	0.00	38.05
45694	09/10/19		10/11/19	32.91	0.00	32.91
45883	09/12/19		10/11/19	52.38	0.00	52.38
45988	09/13/19		10/11/19	54.33	0.00	54.33
46291	09/17/19		10/11/19	9.97	0.00	9.97
46290	09/17/19		Cr	-19.97	0.00	-19.97
46455	09/19/19		10/11/19	206.74	0.00	206.74
47190	09/27/19		10/11/19	106.45	0.00	106.45
47438	09/30/19		Cr	-13.98	0.00	-13.98
47456	09/30/19		10/11/19	31.62	0.00	31.62
		Vendor Total		687.40	0.00	687.40
NAPA	Napa Auto Parts					
740088	09/23/19		10/11/19	34.87	0.00	34.87
		Vendor Total		34.87	0.00	34.87

Town of McHenry
Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
NW MEDICNE	PAHCS 11					
400667	09/24/19		10/11/19	50.00	0.00	50.00
400878	09/30/19		10/11/19	40.00	0.00	40.00
		Vendor Total		90.00	0.00	90.00
OMNI	Omni Commercial Lighting, Inc.					
23800	10/02/19		10/11/19	5755.00	0.00	5755.00
		Vendor Total		5755.00	0.00	5755.00
PACE	Pace Suburban Bus					
558301	09/25/19		10/11/19	100.00	0.00	100.00
558335	09/25/19		10/11/19	100.00	0.00	100.00
558345	09/25/19		09/25/19	100.00	0.00	100.00
558354	09/25/19		10/11/19	100.00	0.00	100.00
		Vendor Total		400.00	0.00	400.00
PAINT	Paint 'n' Brush Sign Co.					
719535	09/17/19		10/11/19	40.00	0.00	40.00
		Vendor Total		40.00	0.00	40.00
PITEL SEPTIC	Pitel Septic, Inc.					
17643	09/15/19		10/11/19	340.00	0.00	340.00
		Vendor Total		340.00	0.00	340.00
PRIME LAW	Prime Law Group, LLC					
8317	10/01/19		10/11/19	5013.00	0.00	5013.00
		Vendor Total		5013.00	0.00	5013.00
SERV	ServiceMaster by Didier					
890795	10/01/19		10/11/19	335.00	0.00	335.00
		Vendor Total		335.00	0.00	335.00
SHAW	Shaw Suburban Media					
1704259	09/20/19		10/11/19	117.34	0.00	117.34

Town of McHenry
Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
SHAW	Shaw Suburban Media					(continued)
		Vendor Total		117.34	0.00	117.34
STANS	Stan's Office Technologies					
348369	10/02/19		10/11/19	158.61	0.00	158.61
348359	10/02/19		10/11/19	157.00	0.00	157.00
		Vendor Total		315.61	0.00	315.61
THINK	Think Big Go Local, Inc.					
2107	09/01/19		10/11/19	273.50	0.00	273.50
2139	10/01/19		10/11/19	273.50	0.00	273.50
		Vendor Total		547.00	0.00	547.00
WOODMASTER	WoodMaster Fence					
9231.1	09/23/19		10/11/19	15360.00	0.00	15360.00
		Vendor Total		15360.00	0.00	15360.00
		Report Total		34645.49	0.00	34645.49

Town of McHenry

eck Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

		EFT #/ Vendor	Name	Discounts	Net Amount
			Cash Account #6 [McHenry Svgs. Bk. - Chkg]		
19,125.10 +		IAW	Shaw Suburban Media	0.00	160.22
		IAW	Shaw Suburban Media		Voided
317.32 +		IERWIN	The Sherwin Williams Co.	0.00	172.40
459.95 +		IERWIN	The Sherwin Williams Co.		Voided
93.77 +		ANS	Stan's Office Technologies	0.00	358.23
152.41 +		ANS	Stan's Office Technologies		Voided
663.78 +		OI	T.O.I.	0.00	735.00
526.96 +		OOR	Floorguard Inc.	0.00	2796.80
50.83 +		X	Excalibur Technology Corporation		Voided
866.59 +		X	Excalibur Technology Corporation	0.00	3934.93
274.50 +		OTY	Doty & Sons Concrete Products, Inc.		Voided
147.09 +		OTY	Doty & Sons Concrete Products, Inc.	0.00	40.05
525.00 +		EPUTY	Ms. Allison Deputy		Voided
100.00 +		EPUTY	Ms. Allison Deputy	0.00	275.00
75.00 +		ASH	Dash Inc.		Voided
161.18 +		ASH	Dash Inc.	0.00	3700.00
1,419.12 +		IRONE	Cirone Computer Csltg.		Voided
149.79 +		IRONE	Cirone Computer Csltg.	0.00	14310.00
7,099.21 +		INTAS	Cintas Corp. Loc. #355		Voided
3,934.93 +		INTAS	Cintas Corp. Loc. #355	0.00	412.80
79.80 +		AHADY	Mary Mahady	0.00	63.00
150.00 +		UCKY	Lucky Locators Inc.		Voided
100.00 +		UCKY	Lucky Locators Inc.	0.00	745.00
100.00 +		OLENO	Koleno Electric		Voided
100.00 +		OLENO	Koleno Electric	0.00	640.00
042.....		W. TURF	J.W.Turf, Inc.		Voided
43,522.96 *		W. TURF	J.W.Turf, Inc.	0.00	22179.98
		DVANTAGE BE	Advantage Behavioral Health, LLC	0.00	260.00
		UNDERSON	Gunderson & Son		Voided
0. *		UNDERSON	Gunderson & Son	0.00	230.00
		ARY	Gary Lang Chevrolet Inc.		Voided
		ARY	Gary Lang Chevrolet Inc.	0.00	7.94
11282	09/13/19	FOX	Fox Valley Chemical Co.		Voided
23367	09/13/19	FOX	Fox Valley Chemical Co.	0.00	791.12
11281	09/13/19	FLOOR	Floorguard Inc.		Voided
11288	09/13/19	MAHADY	Mary Mahady		Voided
23374	09/13/19	MITC	MITC (USA)	0.00	1136.88
11289	09/13/19	MITC	MITC (USA)		Voided
23375	09/13/19	NLD	Nierman Landscape & Design	0.00	100.00
11290	09/13/19	NLD	Nierman Landscape & Design		Voided
23376	09/13/19	PACE	Pace Suburban Bus	0.00	500.00
11291	09/13/19	PACE	Pace Suburban Bus		Voided
23377	09/13/19	PITEL SEPTIC	Pitel Septic, Inc.	0.00	340.00
11292	09/13/19	PITEL SEPTIC	Pitel Septic, Inc.		Voided
23378	09/13/19	PRIME LAW	Prime Law Group, LLC	0.00	6963.50

Total paid prior to mtg.

approved at last mtg.

Town of McHenry

Check Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
11293	09/13/19	PRIME LAW	Prime Law Group, LLC		Voided
23379	09/13/19	QUILL	Quill	0.00	198.26
11294	09/13/19	QUILL	Quill		Voided
23380	09/13/19	SEAN'S	Sean's Lawns LLC	0.00	1200.00
11295	09/13/19	SEAN'S	Sean's Lawns LLC		Voided
23381	09/13/19	SERV	ServiceMaster by Didier	0.00	505.00
11296	09/13/19	SERV	ServiceMaster by Didier		Voided
11271	09/13/19	ADVANTAGE BE	Advantage Behavioral Health, LLC		Voided
23357	09/13/19	BIG R	Tea Olive1, LLC	0.00	184.94
11272	09/13/19	BIG R	Tea Olive1, LLC		Voided
23358	09/13/19	BTI	BTI Communications Group	0.00	427.93
11273	09/13/19	BTI	BTI Communications Group		Voided
23359	09/13/19	NW MEDICNE	*Centegra Occupational Medicine	0.00	85.00
11274	09/13/19	NW MEDICNE	*Centegra Occupational Medicine		Voided
23386	09/16/19	2 GOAD	Karlie Goad	0.00	100.00
23388	09/16/19	HOME DEPOT	Home Depot Credit Services	0.00	118.51
23387	09/16/19	COMCAST 575	Comcast	0.00	129.46
23389	09/16/19	2 BAEZ	Cecilia Baez	0.00	400.00
23390	09/16/19	2 SHERMAN	Nicole Sherman	0.00	100.00
23393	09/18/19	NCPERS-IL IM	NCPERS Group Life Ins.	0.00	156.00
23391	09/18/19	EBC-EMPLOYEE	Employee Benefits Corp.	0.00	123.16
23392	09/18/19	METLIFE	MetLife	0.00	1748.34
23396	09/19/19	AMAZON	SYNCB/AMAZON	0.00	2177.30
23394	09/19/19	AMAZON	*	Voided: Continued Stub	
23395	09/19/19	AMAZON	*	Voided: Continued Stub	
23397	09/19/19	KNAUF	Michael Knauf	0.00	575.00
23398	09/19/19	TOI	T.O.I.	0.00	245.00
23427	09/23/19	UNITED W	United Way	0.00	42.00
23399	09/24/19	PAYROLL	Craig M Adams	Voided: Direct Deposit	
23400	09/24/19	PAYROLL	Robert G Anderson	Voided: Direct Deposit	
23401	09/24/19	PAYROLL	Daniel R Aylward	Voided: Direct Deposit	
23402	09/24/19	PAYROLL	James E Condon	Voided: Direct Deposit	
23403	09/24/19	PAYROLL	Christopher M Du-Lock	Voided: Direct Deposit	
23404	09/24/19	PAYROLL	Eric L Floden	Voided: Direct Deposit	
23405	09/24/19	PAYROLL	James P Gerlick	Voided: Direct Deposit	
23407	09/24/19	PAYROLL	Patrick H Hampton	Voided: Direct Deposit	
23408	09/24/19	PAYROLL	Sally H Hulka	Voided: Direct Deposit	
23409	09/24/19	PAYROLL	Eileen L Jensen-Maggioncalda	Voided: Direct Deposit	
23410	09/24/19	PAYROLL	Timothy P Lavin	Voided: Direct Deposit	
23411	09/24/19	PAYROLL	Mary V Mahady	Voided: Direct Deposit	
23412	09/24/19	PAYROLL	Denise M McGill	Voided: Direct Deposit	
23413	09/24/19	PAYROLL	Christopher G McKellar	Voided: Direct Deposit	
23414	09/24/19	PAYROLL	Melissa Mikulski	Voided: Direct Deposit	
23415	09/24/19	PAYROLL	Robert A Pepping	Voided: Direct Deposit	
23416	09/24/19	PAYROLL	Michael R Rakestraw	Voided: Direct Deposit	
23417	09/24/19	PAYROLL	Therese C Reeves	Voided: Direct Deposit	

approved at last mtg.

Town of McHenry

Check Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
23418	09/24/19	PAYROLL	William G Rieke	Voided: Direct Deposit	
23419	09/24/19	PAYROLL	Annette M Rosentreter	Voided: Direct Deposit	
23420	09/24/19	PAYROLL	Donna E Santi	Voided: Direct Deposit	
23421	09/24/19	PAYROLL	Shatairen M Spates	Voided: Direct Deposit	
23422	09/24/19	PAYROLL	Ilene G Sulentic	Voided: Direct Deposit	
23423	09/24/19	PAYROLL	Steven R Verr	Voided: Direct Deposit	
23424	09/24/19	PAYROLL	Terrence L Wagner	Voided: Direct Deposit	
23425	09/24/19	PAYROLL	John W Warneke	Voided: Direct Deposit	
23426	09/24/19	PAYROLL	Stanley J Wojewski	Voided: Direct Deposit	
23428	09/24/19	N10001 RC	Nicor Gas	0.00	43.18
23429	09/24/19	N10004 TH	Nicor Gas	0.00	118.59
23430	09/24/19	N10005 WHCC	Nicor Gas	0.00	35.55
23431	09/24/19	N6043 PANTRY	NICOR	0.00	36.17
23432	09/24/19	SAM'S	Sam's Club	0.00	78.16
340	09/24/19	PAYROLL	US Tax Deposit		8400.28
340	09/24/19	PAYROLL	IL Tax Deposit		1698.36
23406	09/24/19	PAYROLL	Florence Giba	Voided: Direct Deposit	
23434	09/26/19	VERIZON	Verizon Wireless	0.00	624.21
23433	09/26/19	BLUE CROSS	Blue Cross/Blue Shield of IL	0.00	19125.10
23435	09/27/19	FIRST COM	First Communications, LLC	0.00	317.32
23436	09/27/19	WEBB	Webb Marketing	0.00	459.95
23437	09/30/19	LIBERTY NATI	Liberty National	0.00	93.77
1221	09/30/19	PAYROLL	IL Unemployment Deposit		196.75
23447	10/01/19	COMCAST 286	Comcast	0.00	152.41
23446	10/01/19	C8008 RC	Com Ed	0.00	663.78
23444	10/01/19	C4030 PANTRY	Com Ed	0.00	526.96
23443	10/01/19	C3007 WHCC	Commonwealth Edison	0.00	50.83
23442	10/01/19	C2008 TH	Commonwealth Edison	0.00	866.59
23448	10/01/19	WEBB	Webb Marketing	0.00	274.50
23441	10/01/19	C0009 GAR	Commonwealth Edison	0.00	147.09
23440	10/01/19	2 SANDOVAL	Jose Luis Sandoval	0.00	525.00
23439	10/01/19	2 HIMP	Diane Himpelmann	0.00	100.00
23438	10/01/19	2 ASC MCH	A.S.C. C/O MCHENRY SOBERFEST	0.00	75.00
23445	10/01/19	C7005 BF	ComEd	0.00	161.18
23449	10/02/19	MDC	MDC Environmental Services, Inc.	0.00	1419.12
23450	10/03/19	COMCAST 712	Comcast Cable	0.00	149.79
286	10/03/19	IMRF	IL Municipal Retirement	0.00	7099.21
23451	10/03/19	EX	Excalibur Technology Corporation	0.00	3934.93
23452	10/04/19	AFLAC	AFLAC Attn:	0.00	79.80
23453	10/07/19	2 CHAMBERS	H. Russell Chambers	0.00	150.00
23454	10/07/19	2 ROBERTS D	Denise Roberts	0.00	100.00
23455	10/07/19	2 DEZETTER	Shawn De Zetter	0.00	100.00
23456	10/07/19	2 PARTRIDGE	Tina Partridge	0.00	100.00
23482	10/08/19	PAYROLL	John W Warneke	Voided: Direct Deposit	
23481	10/08/19	PAYROLL	Terrence L Wagner	Voided: Direct Deposit	
23480	10/08/19	PAYROLL	Ilene G Sulentic	Voided: Direct Deposit	

Town of McHenry

Check Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
23479	10/08/19	PAYROLL	Shatairen M Spates	Voided:	Direct Deposit
23478	10/08/19	PAYROLL	Donna E Santi	Voided:	Direct Deposit
23477	10/08/19	PAYROLL	Annette M Rosentreter	Voided:	Direct Deposit
23476	10/08/19	PAYROLL	William G Rieke	Voided:	Direct Deposit
23475	10/08/19	PAYROLL	Therese C Reeves	Voided:	Direct Deposit
23474	10/08/19	PAYROLL	Robert A Pepping	Voided:	Direct Deposit
23473	10/08/19	PAYROLL	Matthew J Morrison	Voided:	Direct Deposit
23472	10/08/19	PAYROLL	Melissa Mikulski	Voided:	Direct Deposit
23471	10/08/19	PAYROLL	Christopher G McKellar	Voided:	Direct Deposit
23470	10/08/19	PAYROLL	Denise M McGill	Voided:	Direct Deposit
23469	10/08/19	PAYROLL	Mary V Mahady	Voided:	Direct Deposit
23468	10/08/19	PAYROLL	Debbie L Macrito	Voided:	Direct Deposit
23467	10/08/19	PAYROLL	Timothy P Lavin	Voided:	Direct Deposit
23466	10/08/19	PAYROLL	Eileen L Jensen-Maggioncalda	Voided:	Direct Deposit
23465	10/08/19	PAYROLL	Sally H Hulka	Voided:	Direct Deposit
23464	10/08/19	PAYROLL	Patrick H Hampton	Voided:	Direct Deposit
23463	10/08/19	PAYROLL	Florence Giba	Voided:	Direct Deposit
23462	10/08/19	PAYROLL	James P Gerlick	Voided:	Direct Deposit
23461	10/08/19	PAYROLL	Eric L Floden	Voided:	Direct Deposit
23460	10/08/19	PAYROLL	Christopher M Du-Lock	Voided:	Direct Deposit
23459	10/08/19	PAYROLL	James E Condon	Voided:	Direct Deposit
23458	10/08/19	PAYROLL	Daniel R Aylward	Voided:	Direct Deposit
23457	10/08/19	PAYROLL	Craig M Adams	Voided:	Direct Deposit
			Cash account Total	0.00	117272.33
			Report Total	0.00	117272.33

(*) One or more checks have payee names that do not match the name contained within the database record.

Town of McHenry

Bank Transactions

(Report period: September 1, 2019 to September 30, 2019)

Date	RefNo	Description	Deposits	Withdraws	Charges	Credits
		Cash Account #1 [McHenry Svgs. Bk. - MMDA]				
09/03/19	2283	Sweep			3476.72	
09/04/19	786	Sweep	42203.37			
09/05/19	2282	Tranfer to GA			126270.00	
09/09/19	2284	Sweep			2262.83	
09/10/19	2285	Sweep			23538.64	
09/13/19	2286	Sweep			10832.73	
09/16/19	784	PPT - 6th distribution	480535.52			
09/16/19	2287	Sweep			340.55	
09/17/19	2288	Sweep			50219.17	
09/18/19	2289	Sweep			2330.97	
09/19/19	2290	Sweep			3434.59	
09/23/19	2291	Sweep			3994.52	
09/24/19	2292	Sweep			Voided	
09/24/19	2296	Sweep			Voided	
09/24/19	2297	Sweep			25506.70	
09/26/19	2293	Sweep			1565.72	
09/27/19	2294	Sweep			10637.11	
09/30/19	785	PPT - 10th Distribution	24993.36			
09/30/19	787	Interest	764.16			
09/30/19	2295	Sweep			848.83	
		Cash Account Total	548496.41	0.00	265259.08	0.00

Town of McHenry

Bank Transactions

(Report period: September 1, 2019 to September 30, 2019)

Date	RefNo	Description	Deposits	Withdraws	Charges	Credits
		Cash Account #5 [BMO Harris M/M CD 71793]				
09/30/19	251	Interest	105.28			
		Cash Account Total	105.28	0.00	0.00	0.00

Town of McHenry
Bank Transactions
(Report period: September 1, 2019 to September 30, 2019)

Date	RefNo	Description	Deposits	Withdraws	Charges	Credits
		Cash Account #6 [McHenry Svgs. Bk. - Chkg]				
09/03/19	4458	Sweep	3476.72			
09/04/19	2757	Sweep			42203.37	
09/04/19	4450	Transfer Condon Salary	42682.00			
09/05/19	2746	HRA Reimbursement			830.61	
09/05/19	4451	GA-IMRF	1194.18			
09/05/19	4474	NEIAA - Bus grant	5350.00			
09/06/19	4453	Various	620.00			
09/06/19	4454	Various	Voided			
09/06/19	4477	Various	507.03			
09/09/19	2748	GA-IMRF			1194.18	
09/09/19	2749	DD Trans			23432.07	
09/09/19	4459	Sweep	2262.83			
09/10/19	4460	Sweep	23538.64			
09/11/19	4452	GA-FWT/SWT Liability	1523.92			
09/13/19	2750	GA-PR Liabilty			1523.92	
09/13/19	2751	Debit - Site One			65.55	
09/13/19	4461	Sweep	10832.73			
09/16/19	4462	Sweep	340.55			
09/17/19	2752	Debit - Go wireless			83.19	
09/17/19	2753	Debit - Go wireless			83.19	
09/17/19	4455	Various	514.97			
09/17/19	4463	Sweep	50219.17			
09/18/19	4464	Sweep	2330.97			
09/19/19	4465	Sweep	3434.59			
09/20/19	4456	Various	2979.65			
09/23/19	2754	DD Trans			23275.74	
09/23/19	4466	Sweep	3994.52			
09/24/19	4467	Sweep	Voided			
09/24/19	4472	Sweep	Voided			
09/24/19	4473	Sweep	25506.70			
09/26/19	2755	HRA-Reimbursement			1409.72	
09/26/19	4468	Sweep	1565.72			
09/27/19	2756	GA-PR Liability			1588.47	
09/27/19	4469	Sweep	10637.11			
09/27/19	4475	Various	1050.00			
09/30/19	4457	GA-FWT/SWT	1588.47			
09/30/19	4470	Sweep	848.83			
09/30/19	4471	Inerest	41.91			
		Cash Account Total	197041.21	0.00	95690.01	0.00
		Report Total	745642.90	0.00	360949.09	0.00

McHENRY TOWNSHIP
McHENRY COUNTY
McHENRY, ILLINOIS

SUPERVISOR
CRAIG M. ADAMS

TOWN CLERK
DAN AYLWARD

GENERAL ROAD & BRIDGE

We, the undersigned members of the **McHENRY TOWNSHIP BOARD OF TRUSTEES** certify that we have this 10th day of October 2019, examined and audited amounts due for the items specified in the claims attached and hereby authorize payments of same:

Total reimbursements to be approved:	$	00.00
Total bills to be approved:	$	176,098.52
Total bills paid prior to audit	$	23.140.05
Total to be approved:	**$**	**199,238.57**
Total Receipts:	**$**	**6,013.81**

Note: _____

Approved Thursday this 10th day of October, 2019

_____ Trustee

_____ Trustee

_____ Trustee

_____ Trustee

_____ Supervisor

_____ Town Clerk

Town of McHenry Road - GRB
Statement of Net Assts

September 2019

	ASSETS		
Current Assets			
Cash			
BMO Harris M/M # 9974	80,130.23		
McHenry Savings Bank - Ckg.	8,496.13		
McHnery Savings Bank. - MMDA	1,172,508.40		
TOTAL Total Cash		1,261,134.76	
Property Tax Receivable			
Property Tax Receivable	1,046,548.00		
Allowance for Uncollectible Prop. Taxes	(5,233.00)		
TOTAL Net Property Tax Receivable		1,041,315.00	
Due from Permanent Hard Road		11,045.84	
Prepaid Expenses		9,489.75	
Security Deposits		2,000.00	
Inventory		72,479.00	
TOTAL Current Assets			2,397,464.35
TOTAL ASSETS			2,397,464.35
	LIABILITIES		
Current Liabilities			
Accounts Payable		168,865.58	
Deposits on Facilities			
Deposits on Facilities	1,000.00		
TOTAL Deposits on Facilities		1,000.00	
Culvert Deposits		11,300.00	
Development Deposits		(124,067.23)	
Accrued I.M.R.F.-RB		2,906.75	
Voluntary IMRF After Tax		1,319.86	
Accured AFLAC		212.04	
Flex Spending Plan		168.49	
Accrued payroll		1,616.00	
Deferred Property Tax Revenue		1,041,315.00	
TOTAL Current Liabilities			1,104,636.49
Other Liabilities			
Due to McHenry Township		781.01	
TOTAL Other Liabilities			781.01
TOTAL LIABILITIES			1,105,417.50
	Net Assets		
Fund Balance Prior Year R&B		2,526,427.90	
Balance in Funds Prior Year		(1,527,865.90)	
Year-to-Date Fund Balance		293,484.85	

TOTAL Net Assets	1,292,046.85
TOTAL LIABILITIES & Net Assets	2,397,464.35

Town of McHenry Road - GRB

Year-to-Date Performance, September 2019 - current month

	6 Months Ended September 30, 2019	*Annual Budget*	*Unused*	*% Used*
Income				
CASH REVENUE				
Property Taxes	1,022,066.64	1,046,550.00	24,483.36	97.7 %
Illinois Replacement Tax	19,812.54	30,000.00	10,187.46	66.0 %
IGA Misc.	45,142.62	40,000.00	(5,142.62)	112.9 %
CDBG Grant - Engineering	0.00	22,000.00	22,000.00	
Traffic Fines	6,181.95	13,500.00	7,318.05	45.8 %
Interest Income	5,317.20	8,500.00	3,182.80	62.6 %
Sale of Equipment	4,000.00	0.00	(4,000.00)	
Damage Reimbursement	0.00	2,500.00	2,500.00	
Culvert Inspection Fees	4,950.00	1,000.00	(3,950.00)	495.0 %
Recycling	446.60	4,500.00	4,053.40	9.9 %
Other Revenue	7,017.75	2,000.00	(5,017.75)	350.9 %
Overweight Permits	2,000.00	2,500.00	500.00	80.0 %
TOTAL CASH REVENUE	1,116,935.30	1,173,050.00	56,114.70	95.2 %
TOTAL Income	1,116,935.30	1,173,050.00	56,114.70	95.2 %
NET REVENUE	1,116,935.30	1,173,050.00	56,114.70	95.2 %
GROSS PROFIT	1,116,935.30	1,173,050.00	56,114.70	95.2 %
Expenses				
ADM. DIVISION - PERSONAL SERV.				
Salaries	99,275.64	344,277.00	245,001.36	28.8 %
Overtime	5,170.82	34,428.00	29,257.18	15.0 %
Highway Commissioner Salary	42,682.00	42,682.00	0.00	100.0 %
Social Security & Medicare	8,167.07	28,971.00	20,803.93	28.2 %
I.M.R.F.	4,146.49	17,146.00	12,999.51	24.2 %
Employee Insurance	16,106.22	51,000.00	34,893.78	31.6 %
HRA	7,066.06	26,000.00	18,933.94	27.2 %
TOTAL PERSONAL SERVICES	182,614.30	544,504.00	361,889.70	33.5 %
CONTRACTUAL SERVICES				
General Insurance	50,183.00	55,000.00	4,817.00	91.2 %
Telephone	12,717.05	16,500.00	3,782.95	77.1 %
Computer Maintenance	9,594.42	20,000.00	10,405.58	48.0 %
Travel	2,912.74	10,000.00	7,087.26	29.1 %
Postage	231.90	5,000.00	4,768.10	4.6 %

	6 Months Ended September 30, 2019	Annual Budget	Unused	% Used
Publishing & Printing	770.46	7,500.00	6,729.54	10.3 %
Accounting Services	10,019.01	12,000.00	1,980.99	83.5 %
Legal Services	5,714.25	20,000.00	14,285.75	28.6 %
Dues & Subscriptions	1,354.29	1,300.00	(54.29)	104.2 %
Training	4,583.05	3,300.00	(1,283.05)	138.9 %
Consultant Service	5,756.25	30,000.00	24,243.75	19.2 %
Recycling	0.00	2,500.00	2,500.00	
TOTAL CONTRACTUAL SERVICES	103,836.42	183,100.00	79,263.58	56.7 %
COMMODITIES				
Office Supplies	1,812.01	4,500.00	2,687.99	40.3 %
TOTAL Total Commodities	1,812.01	4,500.00	2,687.99	40.3 %
OTHER EXPENSES				
Municipal Replacement Tax	1,488.04	4,000.00	2,511.96	37.2 %
Bank Fees	0.00	200.00	200.00	
Miscellaneous Expense	438.13	3,000.00	2,561.87	14.6 %
TOTAL OTHER EXPENSES	1,926.17	7,200.00	5,273.83	26.8 %
CAPITAL OUTLAY				
Capital Outlay	0.00	4,000.00	4,000.00	
TOTAL CAPITAL OUTLAY	0.00	4,000.00	4,000.00	
ROAD DIVISION - CONTRAC. SERV.				
Bridge Repairs	0.00	10,000.00	10,000.00	
Wash Bay Recycle System	102.56	4,000.00	3,897.44	2.6 %
Maintenance Service - Bldg.	763.00	13,000.00	12,237.00	5.9 %
Maintenance Service - Equipmen	13,942.42	20,000.00	6,057.58	69.7 %
Maintenance Service - Road	619.85	4,000.00	3,380.15	15.5 %
Engineering Service	185,597.97	390,000.00	204,402.03	47.6 %
Tree Trimming	9,000.00	5,000.00	(4,000.00)	180.0 %
Street Lighting	29,642.68	53,000.00	23,357.32	55.9 %
Utilities	7,333.95	19,000.00	11,666.05	38.6 %
Rentals	2,007.12	2,000.00	(7.12)	100.4 %
TOTAL TOTAL CONTRACTUAL SERIVCES	249,009.55	520,000.00	270,990.45	47.9 %
COMMODITIES				
Maintenance Supplies - Bldg.	250.93	8,000.00	7,749.07	3.1 %
Maint. Supplies-Snow-Salt	102,339.37	260,000.00	157,660.63	39.4 %
Maintenance Supplies - Equipmt	39,036.16	72,000.00	32,963.84	54.2 %
Maint. Supplies-Road	66,275.96	85,000.00	18,724.04	78.0 %
Operating Supplies	12,437.77	45,000.00	32,562.23	27.6 %
Fuel & Oil	41,905.43	110,000.00	68,094.57	38.1 %
Sand & Gravel	945.37	5,000.00	4,054.63	18.9 %
Small tools	6,875.91	10,000.00	3,124.09	68.8 %
Sign Replacement Program	7,492.10	20,000.00	12,507.90	37.5 %
TOTAL COMMODITIES	277,559.00	615,000.00	337,441.00	45.1 %
OTHER EXPENSES				

	6 Months Ended September 30, 2019	Annual Budget	Unused	% Used
Miscellaneous Expense	0.00	3,000.00	3,000.00	
NDR Subdivisions (50% GRB taxes)	1,628.00	34,000.00	32,372.00	4.8 %
TOTAL OTHER EXPENSES	1,628.00	37,000.00	35,372.00	4.4 %
CAPITAL OUTLAY				
Deferred Maintenance	0.00	20,000.00	20,000.00	
Capital Outlay - Equipment	0.00	25,000.00	25,000.00	
TOTAL CAPITAL OUTLAY	0.00	45,000.00	45,000.00	
CONTINGENCIES				
Contingencies	5,065.00	25,000.00	19,935.00	20.3 %
TOTAL CONTINGENCIES	5,065.00	25,000.00	19,935.00	20.3 %
TOTAL Expenses	823,450.45	1,985,304.00	1,161,853.55	41.5 %
OPERATING PROFIT	293,484.85	(812,254.00)	(1,105,738.85)	-36.1 %
PROFIT BEFORE TAXES	293,484.85	(812,254.00)	(1,105,738.85)	-36.1 %
NET PROFIT	293,484.85	(812,254.00)	(1,105,738.85)	-36.1 %

Town of McHenry Road - GRB
Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
CONDON EXP	Jim Condon					(continued)
SEPT 2019 EXP	09/30/19		10/11/19	317.84	0.00	317.84
		Vendor Total		317.84	0.00	317.84
CONSERV	Conserv FS					
65083288	09/19/19		10/11/19	279.96	0.00	279.96
		Vendor Total		279.96	0.00	279.96
DUSTY'S DC	Dusty's DC Electrical& Powercoating					
007001	09/13/19		10/11/19	250.00	0.00	250.00
		Vendor Total		250.00	0.00	250.00
ED'S R	Ed's Rental & Sales Inc.					
274470-1	09/23/19		10/11/19	324.20	0.00	324.20
		Vendor Total		324.20	0.00	324.20
EDER	Eder, Casella & Co.					
31174	08/29/19		10/11/19	2162.51	0.00	2162.51
		Vendor Total		2162.51	0.00	2162.51
FORCE	Force America					
001-1374190	09/11/19		10/10/19	401.63	0.00	401.63
		Vendor Total		401.63	0.00	401.63
HEY	Hey & Associates, Inc.					
19-0015-10795	09/17/19		10/11/19	442.50	0.00	442.50
		Vendor Total		442.50	0.00	442.50
HIGH	HIGH PSI LTD.					
64626	09/20/19		10/11/19	102.55	0.00	102.55
		Vendor Total		102.55	0.00	102.55
HR GREEN	HR Green, Inc.					
129716	09/25/19		10/11/19	24516.01	0.00	24516.01

Town of McHenry Road - GRB
Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
HR GREEN	HR Green, Inc.					(continued)
129719	09/25/19		10/11/19	36849.58	0.00	36849.58
		Vendor Total		61365.59	0.00	61365.59
LAKE	Lake Zurich Radiator & A/C Service Inc.					
50752	09/04/19		10/11/19	399.00	0.00	399.00
		Vendor Total		399.00	0.00	399.00
LAWSON	Lawson Products, Inc.					
9306985215	08/30/19		10/10/19	183.13	0.00	183.13
9306995603	09/05/19		10/10/19	428.28	0.00	428.28
9307053775	09/27/19		10/11/19	226.98	0.00	226.98
		Vendor Total		838.39	0.00	838.39
MENARDS	Menards - F.L.					
46640	09/21/19		10/11/19	149.99	0.00	149.99
		Vendor Total		149.99	0.00	149.99
MIDLAND	Midland Standard Engrg. & Testing, Inc.					
139695	08/27/19		10/10/19	1560.00	0.00	1560.00
		Vendor Total		1560.00	0.00	1560.00
MIDWEST HOSE	Midwest Hose and Fittings, Inc.					
M26767	09/16/19		10/11/19	255.57	0.00	255.57
M26858	09/24/19		10/11/19	86.10	0.00	86.10
M26902	09/30/19		10/11/19	13.90	0.00	13.90
		Vendor Total		355.57	0.00	355.57
MIN	Minuteman Press Of McHenry					
92993	08/30/19		10/11/19	231.68	0.00	231.68
93077	09/16/19		10/11/19	747.93	0.00	747.93
93186	10/03/19		10/11/19	391.78	0.00	391.78
		Vendor Total		1371.39	0.00	1371.39
NAPA	Napa Auto Parts					
738214	09/05/19		10/11/19	97.06	0.00	97.06

Town of McHenry Road - GRB
Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
NAPA	Napa Auto Parts					(continued)
738589	09/09/19		10/11/19	22.86	0.00	22.86
		Vendor Total		119.92	0.00	119.92
OMNI	Moni Commercial Lighting Service Inc.					
23800	10/02/19		10/11/19	2380.00	0.00	2380.00
		Vendor Total		2380.00	0.00	2380.00
PETRO	PetroChoice					
11063201	09/05/19		10/10/19	2646.03	0.00	2646.03
11078003	09/19/19		10/11/19	2599.16	0.00	2599.16
11089776	10/01/19		10/11/19	1874.90	0.00	1874.90
11089780	10/01/19		10/11/19	1490.49	0.00	1490.49
		Vendor Total		8610.58	0.00	8610.58
PRIME LAW	Prime Law Group LLC					
8315	10/01/19		10/11/19	3114.00	0.00	3114.00
		Vendor Total		3114.00	0.00	3114.00
QUALITY	Quality Tire Service					
55617	09/19/19		10/11/19	368.72	0.00	368.72
		Vendor Total		368.72	0.00	368.72
R.A.	R.A. Adams Entpr. Inc.					
S015368	09/17/19		10/11/19	87.36	0.00	87.36
		Vendor Total		87.36	0.00	87.36
RADICOM	Radicom Communications					
105182	08/30/19		10/10/19	180.54	0.00	180.54
		Vendor Total		180.54	0.00	180.54
RUSH	Rush Truck Center - Huntley					
C3016677913	09/26/19		10/11/19	500.00	0.00	500.00
3016775270	10/03/19		10/11/19	292.90	0.00	292.90

Town of McHenry Road - GRB
Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
RUSH	Rush Truck Center - Huntley					(continued)
		Vendor Total		792.90	0.00	792.90
SHAW	Shaw Suburban Media					
1692731	08/20/19		10/10/19	237.94	0.00	237.94
		Vendor Total		237.94	0.00	237.94
SPRING L	Spring Lake Sand&Gravel					
542	09/20/19		10/11/19	945.37	0.00	945.37
		Vendor Total		945.37	0.00	945.37
THINK	Think Big Go Local, Inc.					
2107	09/01/19		10/11/19	273.50	0.00	273.50
2139	10/01/19		10/11/19	273.50	0.00	273.50
		Vendor Total		547.00	0.00	547.00
UNITED	United Laboratories					
268065	09/27/19		10/11/19	214.80	0.00	214.80
		Vendor Total		214.80	0.00	214.80
VANDER	Vanderstappen Land Surveying Inc.					
48337	06/20/19		10/10/19	950.00	0.00	950.00
48819	09/19/19		10/11/19	350.00	0.00	350.00
		Vendor Total		1300.00	0.00	1300.00
WEST	West Side Exchange					
W75843C	09/03/19		10/11/19	92.38	0.00	92.38
		Vendor Total		92.38	0.00	92.38
		Report Total		176098.52	0.00	176098.52

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10.00 +
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507.21 +
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381.97 +
[illegible]3.96 +
[illegible].90 +
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3,294.77 +
3,077.74 +
56.90 +
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024[illegible]

23,140.0[illegible] *

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Total Paid Prior to Date

Town of McHenry Road - GRB

Check Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
			Cash Account #3 [McHenry Svgs. Bk. - Chkg]		
11333	09/13/19	VICTOR	Victor Motorsports	0.00	6.72
11300	09/13/19	ADVANTAGE BE	Advantage Behavioral Health, LLC	0.00	130.00
11302	09/13/19	BIG R	*Big R Store	0.00	135.57
11303	09/13/19	BURKE	Burke Truck & Equipment Inc.	0.00	174.96
11304	09/13/19	CINTAS	Cintas Corporation	0.00	61.20
11305	09/13/19	CONDON EXP	Jim Condon	0.00	571.30
11306	09/13/19	COSTELLO	K. Costello	0.00	6500.00
11307	09/13/19	ED'S	Ed's Automotive	0.00	30.00
11308	09/13/19	EX	Excalibur Technology Corp.	0.00	1599.07
11309	09/13/19	FOXCROFT	Foxcroft Meadows, Inc.	0.00	55.25
11310	09/13/19	HR GREEN	HR Green, Inc.	0.00	26849.99
11311	09/13/19	INTERSTATE	Interstate Batteries	0.00	131.95
11312	09/13/19	KIMBALL	Kimball Midwest	0.00	88.40
11313	09/13/19	LAKE	Lake Zurich Radiator & A/C Service Inc.	0.00	318.00
11314	09/13/19	MCCANN	McCann Industries, Inc.	0.00	3445.58
11315	09/13/19	MENARDS	Menards - F.L.	0.00	167.94
11316	09/13/19	MIDWEST HOSE	Midwest Hose and Fittings, Inc.	0.00	18.80
11317	09/13/19	MONTAGE	Montage Enterprises, Inc.	0.00	369.00
11318	09/13/19	MOTION	Motion Industries, Inc.	0.00	169.58
11319	09/13/19	NAPA	Napa Auto Parts	0.00	202.61
11320	09/13/19	NORTHERN	BlueTarp Financial	0.00	1079.93
11321	09/13/19	NOV	Novotny Sales	0.00	188.00
11322	09/13/19	NUNDA TWP	Nunda Township Road District	0.00	1628.00
11323	09/13/19	PETRO	PetroChoice	0.00	9378.88
11324	09/13/19	RUSH	Rush Truck Center - Huntley	0.00	975.00
11325	09/13/19	RUSSO	Russo Power Equipment	0.00	550.52
11326	09/13/19	SCHAEFFER'S	Schaeffer MFG. Co.	0.00	483.60
11327	09/13/19	SCHEFLOW	Scheflow Engineers	0.00	8640.00
11328	09/13/19	SHINDIGZ	*Shindigz	0.00	226.64
11329	09/13/19	STAN'S	Stan's Office Machines	0.00	448.50
11334	09/13/19	TOI	Township Officials of Illinois	0.00	245.00
11330	09/13/19	TRAFFIC	Traffic Control & Protection Inc.	0.00	1189.50
11331	09/13/19	UNITED	United Laboratories	0.00	214.80
11332	09/13/19	VERMEER	Vermeer Midwest\Vermeer - IL	0.00	398.19
11301	09/13/19	ALTORFER	Altorfer Industries, Inc.	0.00	104.70
11336	09/16/19	COM-ST.LITES	Commonwealth Edison	0.00	4920.10
11337	09/16/19	TEL - ASSIST	Tel - Assist	0.00	155.52
11335	09/16/19	AT & T	AT & T	0.00	379.90
11339	09/18/19	METLIFE	MetLife	0.00	413.32
11338	09/18/19	EBC-EMPLOYEE	Employee Benefits Corp.	0.00	4.50
11340	09/18/19	NCPERS-IL IM	NCPERS Group Life Insurance	0.00	16.00
11346	09/23/19	STATE DISBUR	State Disbursement Unit	0.00	549.40
11342	09/24/19	PAYROLL	David A Kattner	Voided: Direct Deposit	
11343	09/24/19	PAYROLL	Brandon S McCoy	Voided: Direct Deposit	
11344	09/24/19	PAYROLL	Adam C Vick	Voided: Direct Deposit	

approved at last mtg.

Town of McHenry Road - GRB

Check Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
11345	09/24/19	PAYROLL	Jacqueline Wagner	Voided: Direct Deposit	
11341	09/24/19	PAYROLL	Dana L Heinz	Voided: Direct Deposit	
338	09/24/19	PAYROLL	US Tax Deposit		2920.31
338	09/24/19	PAYROLL	IL Tax Deposit		570.82
11347	09/26/19	BLUE CROSS/	Blue Cross/Blue Shield of IL	0.00	4050.33
11348	09/26/19	N02337810002	Nicor	0.00	67.28
11349	09/26/19	N26769719167	Nicor	0.00	34.48
11350	09/26/19	STAPLES	Staples Credit Plan	0.00	186.90
11351	09/27/19	FIRST	First Communications, LLC	0.00	158.66
1217	09/30/19	PAYROLL	IL Unemployment Deposit		342.13
11355	10/02/19	HOME DEPOT	Home Depot Credit Services	0.00	890.97
11354	10/02/19	COMSALT 1038	Commonwealth Edison	0.00	47.90
11352	10/02/19	COMGAR 3005	Commonwealth Edison	0.00	567.21
11353	10/02/19	COMRECY 5074	Commonwealth Edison	0.00	36.93
11356	10/03/19	MDC	MDC Environmental Services, Inc.	0.00	351.97
11357	10/03/19	VERIZON	Verizon Wireless	0.00	63.98
11358	10/03/19	COMCAST 712	Comcast Cable	0.00	94.86
11359	10/03/19	EX	Excalibur Technology Corp.	0.00	1599.07
284	10/03/19	I.M.R.F.	I.M.R.F.	0.00	3294.77
11360	10/03/19	COM-ST.LITES	Commonwealth Edison	0.00	5057.74
11361	10/03/19	COMCAST 535	Comcast Cable	0.00	56.90
11362	10/04/19	AFLAC	AFLAC Attn:	0.00	141.36
11363	10/08/19	PAYROLL	Dana L Heinz	Voided: Direct Deposit	
11364	10/08/19	PAYROLL	David A Kattner	Voided: Direct Deposit	
11366	10/08/19	PAYROLL	Adam C Vick	Voided: Direct Deposit	
11367	10/08/19	PAYROLL	Jacqueline Wagner	Voided: Direct Deposit	
11365	10/08/19	PAYROLL	Brandon S McCoy	Voided: Direct Deposit	
			Cash account Total	0.00	93750.49
			Report Total	0.00	93750.49

(*) One or more checks have payee names that do not match the name contained within the database record.

Town of McHenry Road - GRB

Cash Account Register

(Report period: September 1, 2019 to September 30, 2019)

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871•69 +
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6,013•81 *

Total Receipts

0• *

Check RefNo	Description	Debits	Credits
	Cash Account #1 [BMO Harris M/M CD # 9974]		
4189	Interest	39.37	
	Account Total	39.37	0.00

Town of McHenry Road - GRB

Cash Account Register

(Report period: September 1, 2019 to September 30, 2019)

Cash Account #3 [McHenry Svgs. Bk. - Chkg]

Date	Type	Check RefNo	Description	Debits	Credits
09/03/19	Deposit	2494	Sweep	249.00	
09/03/19	Check	283	I.M.R.F. (I.M.R.F.)		3369.35
09/04/19	Charge	762	Condon Salary to Town		42682.00
09/04/19	Deposit	2489	1/2 Hwy Commish Salary	42682.00	
09/04/19	Check	11256	Comcast Cable (COMCAST 712)		94.86
09/04/19	Check	11257	Commonwealth Edison (COMGAR 3005)		611.19
09/04/19	Check	11258	Home Depot Credit Services (HOME DEPOT)		Voided
09/04/19	Check	11259	Home Depot Credit Services (HOME DEPOT)		815.06
09/04/19	Check	11260	WalMart Community (WAL-MART)		246.00
09/05/19	Charge	759	HRA Reimbursement		324.21
09/05/19	Deposit	2490	OW permit fees	100.00	
09/05/19	Deposit	2495	Sweep	324.21	
09/06/19	Deposit	2496	Sweep	1.12	
09/06/19	Check	11261	Comcast Cable (COMCAST 535)		56.90
09/06/19	Check	11262	Commonwealth Edison (COMRECY 5074)		24.65
09/06/19	Check	11263	Commonwealth Edison (COMSALT 1038)		42.28
09/06/19	Check	11264	MDC Environmental Services, Inc. (MDC)		352.29
09/06/19	Check	11265	Verizon Wireless (VERIZON)		63.98
09/09/19	Charge	763	DD Trans		6850.89
09/09/19	Deposit	2497	Sweep	3980.54	
09/10/19	Deposit	2498	Sweep	6864.50	
09/11/19	Deposit	2491	PHR-FWT/SWT Liability	4929.36	
09/11/19	Deposit	2499	Sweep	Voided	
09/12/19	Charge	764	HRA Reimbursement		198.24
09/13/19	Charge	765	PHR-PR Liability		4929.36
09/13/19	Charge	771	Debit - NPDS Training		1498.00
09/13/19	Deposit	2500	Sweep	4967.99	
09/13/19	Check	11300	Advantage Behavioral Health, LLC		130.00
09/13/19	Check	11301	Altorfer Industries, Inc. (ALTORFER)		104.70
09/13/19	Check	11302	Tea Olive 1, LLC (BIG R)		135.57
09/13/19	Check	11303	Burke Truck & Equipment Inc. (BURKE)		174.96
09/13/19	Check	11304	Cintas Corporation (CINTAS)		61.20
09/13/19	Check	11305	Jim Condon (CONDON EXP)		571.30
09/13/19	Check	11306	K. Costello (COSTELLO)		6500.00
09/13/19	Check	11307	Ed's Automotive (ED'S)		30.00
09/13/19	Check	11308	Excalibur Technology Corp. (EX)		1599.07
09/13/19	Check	11309	Foxcroft Meadows, Inc. (FOXCROFT)		55.25
09/13/19	Check	11310	HR Green, Inc. (HR GREEN)		26849.99
09/13/19	Check	11311	Interstate Batteries (INTERSTATE)		131.95
09/13/19	Check	11312	Kimball Midwest (KIMBALL)		88.40
09/13/19	Check	11313	Lake Zurich Radiator & A/C Service Inc.		318.00
09/13/19	Check	11314	McCann Industries, Inc. (MCCANN)		3445.58
09/13/19	Check	11315	Menards - F.L. (MENARDS)		167.94
09/13/19	Check	11316	Midwest Hose and Fittings, Inc.		18.80
09/13/19	Check	11317	Montage Enterprises, Inc. (MONTAGE)		369.00
09/13/19	Check	11318	Motion Industries, Inc. (MOTION)		169.58

Town of McHenry Road - GRB

Cash Account Register

(Report period: September 1, 2019 to September 30, 2019)

Date	Type	Check RefNo	Description	Debits	Credits
09/13/19	Check	11319	Napa Auto Parts (NAPA)		202.61
09/13/19	Check	11320	BlueTarp Financial (NORTHERN)		1079.93
09/13/19	Check	11321	Novotny Sales (NOV)		188.00
09/13/19	Check	11322	Nunda Township Road District (NUNDA TWP)		1628.00
09/13/19	Check	11323	PetroChoice (PETRO)		9378.88
09/13/19	Check	11324	Rush Truck Center - Huntley (RUSH)		975.00
09/13/19	Check	11325	Russo Power Equipment (RUSSO)		550.52
09/13/19	Check	11326	Schaeffer MFG. Co. (SCHAEFFER'S)		483.60
09/13/19	Check	11327	Scheflow Engineers (SCHEFLOW)		8640.00
09/13/19	Check	11328	Shindigz / Stumps (SHINDIGZ)		226.64
09/13/19	Check	11329	Stan's Office Machines (STAN'S)		448.50
09/13/19	Check	11330	Traffic Control & Protection Inc.		1189.50
09/13/19	Check	11331	United Laboratories (UNITED)		214.80
09/13/19	Check	11332	Vermeer Midwest\Vermeer - IL (VERMEER)		398.19
09/13/19	Check	11333	Victor Motorsports (VICTOR)		6.72
09/13/19	Check	11334	Township Officials of Illinois (TOI)		245.00
09/14/19	Charge	766	Debit - Halftime		77.02
09/16/19	Deposit	2501	Sweep	3330.95	
09/16/19	Check	11335	AT & T (AT & T)		379.90
09/16/19	Check	11336	Commonwealth Edison (COM-ST.LITES)		4920.10
09/16/19	Check	11337	Tel - Assist (TEL - ASSIST)		155.52
09/17/19	Deposit	2492	Various	4994.07	
09/17/19	Deposit	2502	SWEEP	Voided	
09/17/19	Deposit	2509	Sweep	49110.88	
09/18/19	Charge	768	Debit - Dick's		9.99
09/18/19	Check	11338	Employee Benefits Corp. (EBC-EMPLOYEE)		4.50
09/18/19	Check	11339	MetLife (METLIFE)		413.32
09/18/19	Check	11340	NCPERS Group Life Insurance		16.00
09/20/19	Deposit	2503	Sweep	4181.43	
09/23/19	Charge	767	DD Trans		8023.51
09/23/19	Deposit	2504	Sweep	643.10	
09/23/19	Check	11346	State Disbursement Unit (STATE DISBUR)		549.40
09/24/19	Deposit	2505	Sweep	18240.61	
09/25/19	Charge	772	Debit - Adobe		191.12
09/26/19	Deposit	2506	Sweep	16.00	
09/26/19	Check	11347	Blue Cross/Blue Shield of IL		4050.33
09/26/19	Check	11348	Nicor (N02337810002)		67.28
09/26/19	Check	11349	Nicor (N26769719167)		34.48
09/26/19	Check	11350	Staples Credit Plan (STAPLES)		186.90
09/27/19	Charge	770	PHR-PR Liability		5708.74
09/27/19	Deposit	2507	Sweep	9390.99	
09/27/19	Check	11351	First Communications, LLC (FIRST)		158.66
09/30/19	Deposit	2493	PHR-FWT/SWT Liability	5708.74	
09/30/19	Deposit	2508	Interest	8.68	
			Account Total	159724.17	153883.21

Town of McHenry Road - GRB

Cash Account Register

(Report period: September 1, 2019 to September 30, 2019)

Date	Type	Check RefNo	Description	Debits	Credits
			Cash Account #4 [McHenry Svgs. Bk. - MMDA]		
09/03/19	Charge	1502	Sweep		249.00
09/04/19	Charge	1501	1/2 Hwy Commish Salary		42682.00
09/05/19	Charge	1503	Sweep		324.21
09/06/19	Charge	1504	Sweep		1.12
09/09/19	Charge	1505	Sweep		3980.54
09/10/19	Charge	1506	Sweep		6864.50
09/11/19	Charge	1507	Sweep		Voided
09/13/19	Charge	1508	Sweep		4967.99
09/16/19	Deposit	394	PPT - 6th distributin	390998.46	
09/16/19	Charge	1509	Sweep		3330.95
09/17/19	Charge	1510	SWEEP		Voided
09/17/19	Charge	1516	Sweep		49110.88
09/20/19	Charge	1511	Sweep		4181.43
09/23/19	Charge	1512	Sweep		643.10
09/24/19	Charge	1513	Sweep		18240.61
09/26/19	Charge	1514	Sweep		16.00
09/27/19	Charge	1515	Sweep		9390.99
09/30/19	Deposit	395	PPT- 10th Distribution	20336.76	
09/30/19	Deposit	396	Interest	871.69	
			Account Total	412206.91	143983.32
			Report Total	571970.45	297866.53

McHENRY TOWNSHIP
McHENRY COUNTY
McHenry, ILLINOIS

SUPERVISOR
CRAIG M. ADAMS

TOWN CLERK
DAN AYLWARD

PERMANENT HARD ROAD

We, the undersigned members of the **McHENRY TOWNSHIP BOARD OF TRUSTEES** certify that we have this 10th day of October 2019, examined and audited amounts due for the items specified in the claims attached and hereby authorize payment of same.

Total reimbursements to be approved	$	00.00
Total bills to be approved	$	47,814.71
Total bills paid prior to audit	$	11,111.88
Total to be approved	**$**	**58,926.59**
Total Receipts:	**$**	**635.74**

Note: _____

Approved Thursday this 10th day of October, 2019

_____ Trustee

_____ Trustee

_____ Trustee

_____ Trustee

_____ Supervisor

_____ Town Clerk

Town of McHenry Road - PHR
Statement of Net Assets

September 2019

	ASSETS	
Current Assets		
McHenry Savings Bank - Ckg.	(6,974.63)	
McHenry Savings Bank. - MMDA	919,441.72	
McH Bk & Trust CD #2630062767	61,908.63	
Property Tax Receivable	1,400,000.00	
Allowance for Uncollectible Prop Taxes	(7,000.00)	
Due from General Road & Bridge	(11,045.84)	
TOTAL Current Assets		2,356,329.88
TOTAL ASSETS		2,356,329.88
	LIABILITIES	
Current Liabilities		
Accounts Payable	47,814.71	
Accrued I.M.R.F.	(6,521.70)	
Voluntary IMRF after tax	10,477.43	
Accurred Liberty Insurance	(2,325.46)	
Accrued AFLAC	(423.16)	
Accrued FSA	984.93	
Child Support Withholding	(549.40)	
Accrued Payroll	11,062.91	
Deferred Property Tax Levy	1,393,000.00	
TOTAL Current Liabilities		1,453,520.26
TOTAL LIABILITIES		1,453,520.26
	Net Assets	
Fund Balance - PHR	0.83	
Balance in Funds Prior Year	339,366.14	
Year-to-Date Earnings	563,442.65	
TOTAL Net Assets		902,809.62
TOTAL LIABILITIES & Net Assets		2,356,329.88

Town of McHenry Road - PHR

Year-to-Date Performance, September 2019 - current month

	6 Months Ended September 30, 2019	*Annual Budget*	*Unused*	*% Used*
Income				
Property tax	1,367,234.68	1,400,000.00	32,765.32	97.7 %
Illinois Replacement Tax	20,051.73	25,000.00	4,948.27	80.2 %
Interest income	2,793.77	5,500.00	2,706.23	50.8 %
Miscellaneous income	0.00	1,000.00	1,000.00	
MCDOT IGA - Indian Ridge	0.00	116,000.00	116,000.00	
IGA/ Co. NSR Roads Reconstructiion	0.00	1,063,800.00	1,063,800.00	
CDBG Grant - North Blvd.	0.00	120,000.00	120,000.00	
Community Foundation Grant	10,800.00	10,800.00	0.00	100.0 %
North Blvd. - lakemoor	0.00	15,000.00	15,000.00	
TOTAL Income	1,400,880.18	2,757,100.00	1,356,219.82	50.8 %
NET REVENUE	1,400,880.18	2,757,100.00	1,356,219.82	50.8 %
GROSS PROFIT	1,400,880.18	2,757,100.00	1,356,219.82	50.8 %
Expenses				
ADM. DIVISION - PERSONAL SERV.				
Salaries	252,197.61	528,482.00	276,284.39	47.7 %
Overtime	11,092.13	52,848.00	41,755.87	21.0 %
Social Security/ Medicare/ Unemployment	19,786.44	44,472.00	24,685.56	44.5 %
I.M.R.F.	9,673.90	26,320.00	16,646.10	36.8 %
Employee Insurance	53,508.26	68,000.00	14,491.74	78.7 %
HRA	1,841.60	47,000.00	45,158.40	3.9 %
TOTAL ADM. DIVIISION-PERSONAL SERV.	348,099.94	767,122.00	419,022.06	45.4 %
COMMODITIES				
Road Repair & Construction	489,337.59	2,050,000.00	1,560,662.41	23.9 %
TOTAL COMMODITIES	489,337.59	2,050,000.00	1,560,662.41	23.9 %
CONTINGENCIES				
Contingencies	0.00	25,000.00	25,000.00	
TOTAL CONTINGENCIES	0.00	25,000.00	25,000.00	
TOTAL Expenses	837,437.53	2,842,122.00	2,004,684.47	29.5 %
OPERATING PROFIT	563,442.65	(85,022.00)	(648,464.65)	-662.7 %

	6 Months Ended September 30, 2019	*Annual Budget*	*Unused*	*% Used*
PROFIT BEFORE TAXES	563,442.65	(85,022.00)	(648,464.65)	-662.7 %
NET PROFIT	563,442.65	(85,022.00)	(648,464.65)	-662.7 %

Town of McHenry Road - PHR

Accounts Payable Open Invoice Report

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
ADS	Advance Drainage Systems					
18937515	09/09/19		10/11/19	5203.17	0.00	5203.17
		Vendor Total		5203.17	0.00	5203.17
CURRAN M	Curran Materials Company					
17383	09/04/19		10/10/19	93.60	0.00	93.60
17507	09/18/19		10/11/19	367.20	0.00	367.20
		Vendor Total		460.80	0.00	460.80
MCGILL	McGill Landscaping, Inc.					
15143MG	09/03/19		10/10/19	1021.25	0.00	1021.25
		Vendor Total		1021.25	0.00	1021.25
RABINE	Rabine Paving, LLC					
1160158	08/19/19		10/11/19	10330.04	0.00	10330.04
1160169	08/22/19		10/11/19	12453.56	0.00	12453.56
1160193	08/22/19		10/11/19	16194.37	0.00	16194.37
		Vendor Total		38977.97	0.00	38977.97
TONYAN	Tonyan Bros. Inc.					
103774	09/13/19		10/11/19	1683.41	0.00	1683.41
103932	09/20/19		10/11/19	468.11	0.00	468.11
		Vendor Total		2151.52	0.00	2151.52
		Report Total		47814.71	0.00	47814.71

own of McHenry Road - PHR

Register (Checks and EFTs of All Types)

port period: September 13, 2019 to October 10, 2019)

0• *
32•00 +
51•67 +
570•99 +
84•00 +
6,196•22 +
221•31 +
3,955•69 +
007•••••••••••••
11,111•88 *
0• *

Total paid per to mtg.

		Vend ice	Invoice Amount	Amount Paid	Credits	Discounts	Net Amount
			Cash Account #7 [McHenry Svgs. Bk. - Chkg]				
		ND	Upland Construction & Maintenance LLC				
			9600.00	9600.00	0.00	0.00	9600.00
		Total		9600.00	0.00	0.00	9600.00
		RAN M	Curran Materials Company				
			476.18	476.18	0.00	0.00	476.18
		17188	141.60	141.60	0.00	0.00	141.60
		17255	281.60	281.60	0.00	0.00	281.60
		17318	39.00	39.00	0.00	0.00	39.00
		Check Total		938.38	0.00	0.00	938.38
11722	09/13/19	MCGILL	McGill Landscaping, Inc.				
		15077MG	1095.00	1095.00	0.00	0.00	1095.00
		15125MG	730.00	730.00	0.00	0.00	730.00
		15126MG	365.00	365.00	0.00	0.00	365.00
		Check Total		2190.00	0.00	0.00	2190.00
11726	09/13/19	TONYAN	Tonyan Bros. Inc.				
		102687	396.88	396.88	0.00	0.00	396.88
		102975	409.92	409.92	0.00	0.00	409.92
		Check Total		806.80	0.00	0.00	806.80
11719	09/13/19	CONSERV	Conserv FS - Wauconda				
		65081010	276.90	276.90	0.00	0.00	276.90
		65081114	1680.95	1680.95	0.00	0.00	1680.95
		Check Total		1957.85	0.00	0.00	1957.85
11725	09/13/19	POTT	Potters Industries, LLC				
		91239628	694.00	694.00	0.00	0.00	694.00
		Check Total		694.00	0.00	0.00	694.00
11720	09/13/19	CORRECTIVE	Corrective Asphalt Materials, LLC				
		19079N	74598.55	74598.55	0.00	0.00	74598.55
		19090N-MCHE	29644.60	29644.60	0.00	0.00	29644.60
		Check Total		104243.15	0.00	0.00	104243.15
11724	09/13/19	PETER	Peter Baker & Son Co,				
		26162	873.97	873.97	0.00	0.00	873.97

approved at last mtg

Town of McHenry Road - PHR

Check Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

Check Number	Date	EFT#/Vend /Invoice	Invoice Amount	Amount Paid	Credits	Discounts	Net Amount
		Check Total		873.97	0.00	0.00	873.97
11723	09/13/19	NUNDA	Nunda Township				
		TREY RD #2	9774.19	9774.19	0.00	0.00	9774.19
		Check Total		9774.19	0.00	0.00	9774.19
11730	09/18/19	NCPERS-IL IM	NCPERS - Group Life Ins.				
		3914-OCT-19	32.00	32.00	0.00	0.00	32.00
		Check Total		32.00	0.00	0.00	32.00
11728	09/18/19	EBC	Employee Benefits Corporation				
		2659832-SEP-19	51.67	51.67	0.00	0.00	51.67
		Check Total		51.67	0.00	0.00	51.67
11729	09/18/19	METLIFE	MetLife				
		5641880-OCT-19	570.99	570.99	0.00	0.00	570.99
		Check Total		570.99	0.00	0.00	570.99
11740	09/23/19	STATE DISBUR	State Disbursement Unit				
		SPECIALE-SEP-19	84.00	84.00	0.00	0.00	84.00
		Check Total		84.00	0.00	0.00	84.00
11734	09/24/19	PAYROLL	Robert J Michels				Voided: Direct Deposit
11735	09/24/19	PAYROLL	Carlos D Nevarez				Voided: Direct Deposit
11736	09/24/19	PAYROLL	Nels P Pedersen				Voided: Direct Deposit
11737	09/24/19	PAYROLL	Connor M Solum				Voided: Direct Deposit
11739	09/24/19	PAYROLL	James J Walters				Voided: Direct Deposit
338	09/24/19	PAYROLL	US Tax Deposit				4849.05
325	09/24/19	PAYROLL	IL Tax Deposit				859.69
11733	09/24/19	PAYROLL	Barrett J Irwin				Voided: Direct Deposit
11732	09/24/19	PAYROLL	Josef J Franc				Voided: Direct Deposit

approved at last mtg

Town of McHenry Road - PHR

Check Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

Check Number	Date	EFT#/Vend /Invoice	Invoice Amount	Amount Paid	Credits	Discounts	Net Amount
11731	09/24/19	PAYROLL	Edward P Bauer II				Voided: Direct Deposit
11738	09/24/19	PAYROLL	Eric M Speciale				Voided: Direct Deposit
11741	09/26/19	BLUE CROSS	Blue Cross/Blue Shield of IL				
		OCT-19	6196.22	6196.22	0.00	0.00	6196.22
		Check Total		6196.22	0.00	0.00	6196.22
1218	09/30/19	PAYROLL	IL Unemployment Deposit				89.68
11742	09/30/19	LIBERTY NATI	Liberty National				
		83691-OCT-19	221.31	221.31	0.00	0.00	221.31
		Check Total		221.31	0.00	0.00	221.31
283	10/03/19	IMRF	I.M.R.F.				
		IMRF-SEP-2019	3955.69	3955.69	0.00	0.00	3955.69
		Check Total		3955.69	0.00	0.00	3955.69
11743	10/04/19	AFLAC	AFLAC	Attn:			Voided
11744	10/04/19	AFLAC	AFLAC	Attn:			
		BN351-735018	141.36	141.36	0.00	0.00	141.36
		BN351-735018-CM	-141.36	-141.36	0.00	0.00	-141.36
		Check Total		0.00	0.00	0.00	0.00
11751	10/08/19	PAYROLL	Connor M Solum				Voided: Direct Deposit
11752	10/08/19	PAYROLL	Eric M Speciale				Voided: Direct Deposit
11753	10/08/19	PAYROLL	James J Walters				Voided: Direct Deposit
11750	10/08/19	PAYROLL	Nels P Pedersen				Voided: Direct Deposit
11749	10/08/19	PAYROLL	Carlos D Nevarez				Voided: Direct Deposit
11748	10/08/19	PAYROLL	Robert J Michels				Voided: Direct Deposit
11747	10/08/19	PAYROLL	Barrett J Irwin				Voided: Direct Deposit
11745	10/08/19	PAYROLL	Edward P Bauer II				Voided: Direct Deposit

Town of McHenry Road - PHR

Check Register (Checks and EFTs of All Types)

(Report period: September 13, 2019 to October 10, 2019)

Check Number	Date	EFT#/Vend /Invoice	Invoice Amount	Amount Paid	Credits	Discounts	Net Amount
11746	10/08/19	PAYROLL	Josef J Franc				Voided: Direct Deposit
		Cash account		142190.22	0.00	0.00	147988.64
		Report Total		142190.22	0.00	0.00	147988.64

Town of McHenry Road - PHR

Bank Transactions

(Report period: September 1, 2019 to September 30, 2019)

Date	RefNo	Description	Deposits	Withdraws	Charges	Credits
		Cash Account #7 [McHenry Svgs. Bk. - Chkg]				
09/09/19	913	DD Trans			11962.32	
09/09/19	2046	Sweep	3927.60			
09/10/19	2047	Sweep	12103.68			
09/11/19	2049	Sweep	4929.36			
09/13/19	2050	Sweep	221.31			
09/16/19	2051	Sweep	10294.00			
09/17/19	2052	Sweep	106862.30			
09/19/19	2053	Sweep	2190.00			
09/23/19	914	DD Trans			12912.15	
09/23/19	2054	Sweep	1957.85			
09/24/19	2045	Jury Duty	46.00			
09/24/19	2055	Sweep	13488.81			
09/26/19	2056	Sweep	32.00			
09/30/19	2057	Sweep	5792.74			
09/30/19	2058	Interest	Voided			
		Cash Account Total	161845.65	0.00	24874.47	0.00

Town of McHenry Road - PHR

Bank Transactions

(Report period: September 1, 2019 to September 30, 2019)

Date	RefNo	Description	Deposits	Withdraws	Charges	Credits
		Cash Account #9 [McHenry Svgs. Bk. - MMDA]				
09/09/19	1790	Sweep			3927.60	
09/10/19	1791	Sweep			12103.68	
09/11/19	1793	Sweep			4929.36	
09/13/19	1794	Sweep			221.31	
09/16/19	337	PPT - 6th distribution	523186.30			
09/16/19	1795	Sweep			10294.00	
09/17/19	1796	Sweep			106862.30	
09/19/19	1797	Sweep			2190.00	
09/23/19	1798	Sweep			1957.85	
09/24/19	1799	Sweep			13488.81	
09/26/19	1800	Sweep			32.00	
09/30/19	338	PPT - 10th distribution	27211.20			
09/30/19	339	Interest	635.74			
09/30/19	1801	Sweep			5792.74	
09/30/19	1802	Interest			Voided	
		Cash Account Total	551033.24	0.00	161799.65	0.00
		Report Total	712878.89	0.00	186674.12	0.00

2020 McHenry Township Holiday Schedule

Holiday	McHenry Township Offices	McHenry Township Road District Offices	Personal Days
			New employees with less than one year of service shall receive one personal day after each four months of Employment for the first year.
New Year's Day	Wed. January 1st	Wed. January 1st	
Martin Luther King	Mon. January 20th	Mon. January 20th	
President's Day	Mon. February 17th	Mon. February 17th	
Spring Holiday	Fri. April 10th	Fri. April 10th	All other employees shall receive three days per year, but in no case may accumulate more than three days in that year.
Memorial Day	Mon. May 25th	Mon. May 25th	
Independence Day	Fri. July 3rd	Fri. July 3rd	
Labor Day	Mon. September 7th	Mon. September 7th	Employees need to have the consent of their department head at least one day in advance, before taking a personal day.
Columbus Day	Mon. October 12th	Mon. October 12th	
Veteran's Day	Wed. November 11th	Wed. November 11th	
Thanksgiving	Thur. November 26th	Thur. November 26th	
	Fri. November 27th	Fri. November 27th	
Christmas Day	Fri. December 25th	Fri. December 25th	
2021			
New Year's Day	Fri. January 1st	Fri. January 1st	

Approved on this day 10th of October 2019

Craig M. Adams
Supervisor

James E. Condon
Highway Commissioner

Mary Mahady
Assessor

ec&co.
815.344.1300 mchenry
847.382.3366 barrington
847.336.6455 gurnee
www.edercasella.com

eder, casella & co.

McHENRY TOWNSHIP, ILLINOIS

ANNUAL FINANCIAL REPORT

MARCH 31, 2019

MCHENRY TOWNSHIP
TABLE OF CONTENTS
MARCH 31, 2019

MCHENRY TOWNSHIP
TABLE OF CONTENTS
MARCH 31, 2019

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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, 2019, 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 from 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.

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, 2019, 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 15 to the financial statements, the District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No 85, *Omnibus 2017.* Our opinion is 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 Required Supplemental Information, as listed in the table of contents, 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 on 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
July 24, 2019

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, 2019.

FINANCIAL HIGHLIGHTS

- At March 31, 2019, the assets and deferred outflows of resources of the Township exceeded its liabilities and deferred inflows of resources by $10,833,735 (net position). Of this amount, $4,861,441 (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 $1,216,392.
- At March 31, 2019, the Township's governmental funds reported combined ending fund balances of $4,461,109, a decrease of $1,454,696 in comparison with the prior year. Of this amount, $95,110 is nonspendable, $56,011 is restricted, $905,000 is committed by the Board for future projects, $2,199,516 is assigned for different funds and projects, and $1,205,472 is available for spending at the Township's discretion (unassigned fund balance).
- At March 31, 2019, the fund balance for the General Fund was $2,772,994, of which $1,205,472 was unassigned. Unassigned fund balance represents 60% 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 $10,833,735 at March 31, 2019.

A portion of the Township's net position (55%) 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 2019	FY 2018
ASSETS		
Current and Other Assets	$ 8,496,520	$ 9,896,932
Capital Assets	5,916,283	5,754,643
Net Pension Asset	-	871,591
Total Assets	$ 14,412,803	$ 16,523,166
DEFERRED OUTFLOWS OF RESOURCES		
Pension Expense/Revenue - IMRF	$ 743,765	$ (416,615)
Total Deferred Outflows of Resources	$ 743,765	$ (416,615)
LIABILITIES		
Long-Term Liabilities Outstanding	$ 287,422	$ 75,297
Other Liabilities	189,382	238,286
Total Liabilities	$ 476,804	$ 313,583
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue - Property Taxes	$ 3,846,029	$ 3,742,841
Total Deferred Inflows of Resources	$ 3,846,029	$ 3,742,841
NET POSITION		
Net Investment in Capital Assets	$ 5,916,283	$ 5,754,643
Restricted	56,011	451,346
Unrestricted	4,861,441	5,844,138
Total Net Position	$ 10,833,735	$ 12,050,127

An additional portion of the Township's net position (.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, $4,861,441, may be used to meet the Township's ongoing obligations to citizens and creditors.

At March 31, 2019, the Township is able to report positive balances in all three categories of net position.

The Township's net position decreased by $1,216,392 during the year ended March 31, 2019.

Governmental activities - Governmental activities decreased the Township's net position by $1,216,392. Key elements of this decrease are as follows:

McHenry Township's Change in Net Position

	Governmental Activities	
	FY 2019	FY 2018
Revenues:		
Program Revenues		
Charges for Services	$ 75,745	$ 66,551
Operating Grants and Contributions	1,559,349	273,614
General Revenues:		
Property Taxes	3,747,789	4,124,116
Other Taxes	181,012	245,594
Unrestricted Investment Earnings	71,247	21,696
Gain/(Loss) on Sale of Capital Assets	(7,412)	(18,843)
Other Income	45,669	132,772
Total Revenues	$ 5,673,399	$ 4,845,500
Expenses:		
General Government	$ 1,200,917	$ 1,178,648
Directly Funded Community Services	322,544	176,360
Community Assistance and Services	264,123	289,196
Parks and Recreation	449,019	365,226
Assessor	489,991	454,530
Highways and Roads	4,163,197	2,880,114
Total Expenses	$ 6,889,791	$ 5,344,074
Change in Net Position	$ (1,216,392)	$ (498,574)
Net Position - Beginning	12,050,127	12,548,701
Net Position - Ending	$ 10,833,735	$ 12,050,127

The most significant change was the decrease in property tax revenue due to decreased tax levies. Another considerable change was the increase in Operating Grants and Contributions due to a new grant received for the maintenance of non-designated roads, in collaboration with McHenry County. Highways and Roads expenses increase due to repairs of roads that were funded by the McHenry County grant.

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, 2019, the Township's governmental funds reported combined ending fund balances of $4,461,109, a decrease of $1,454,696 in comparison with the prior year. Of this amount, $1,205,472 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, 2019, fund balance in the General Fund was $2,772,994, a decrease of $709,176 in comparison with the prior year. This decrease was due to a decrease in property taxes, as well as an increase of salaries.

The Road and Bridge Fund is used to account for revenues restricted for road and bridge district expenditures. At March 31, 2019, fund balance in the Road and Bridge Fund was $998,561, a decrease of $398,787 in comparison with the prior year. This decrease was due to higher road repairs and upgrade expenses, as well as related engineering fees 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, 2019, fund balance in the Permanent Road Fund was $339,336, a decrease of $358,884 in comparison with the prior year. This decrease was due to an increase in road repair and construction which was in part offset by intergovernmental agreement income received for road repairs.

The General Assistance Fund is used to account for revenues restricted for general assistance expenditures. At March 31, 2019, fund balance in the General Assistance Fund was $350,188, an increase of $12,151 in comparison with the prior year. The increase was caused by having a significantly lower amount distributed for general assistance compared to the prior year.

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 $78,118 (unfavorable) and was primarily due to less property taxes received than anticipated.
- The difference between the estimated expenditures and the actual expenditures was $136,474 (favorable) and was primarily due to less than anticipated salaries throughout the fund.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets - The Township's investment in capital assets for its governmental activities as of March 31, 2019 amounts to $5,916,283 (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, 2019 included the following:

- Replacement and updating of roofs for $41,870
- Purchase of a Salt Dome Conveyor System for $210,480
- Purchase of a trailer for $22,320
- Purchase of a 2013 Utility Truck for $105,000
- Purchase of a 2017 Brush Chipper for $93,809

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

	Governmental Activities	
	2019	2018
Land	$ 111,500	$ 111,500
Buildings	2,792,648	2,899,052
Improvements	544,940	313,367
Machinery and Equipment	2,108,956	2,070,432
Office Equipment	22,616	24,669
Infrastructure - Rights of Way	335,623	335,623
Total	$ 5,916,283	$ 5,754,643

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, 2019, the Township had no long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

McHenry Township does not receive any sales tax revenue such as Municipalities and Villages do. The Majority of the McHenry Township's revenue comes form only one major source, which is property tax revenue. The McHenry Township Road District in addition to property tax revenue also receives Motor Fuel Tax, (MFT), revenue distributed to its budget for the maintenance of roads by the McHenry County Department of Transportation. The amount distributed is based on the number of miles of roads under the McHenry Township Road District's jurisdiction.

McHenry Township has kept the tax levy flat for six consecutive years starting in 2012 through 2017. In 2018-2019, McHenry Township reduced tax levies by 10% through a property tax abatement. All McHenry Township taxpayers, without the need to apply for the abatement, received this abatement. In 2019 -2020 McHenry, Township has approved a 10% property tax levy decrease.

McHenry Township continues to manage its finances with well thought-out budgeting and planning. The Township maintains a balanced budget and has always practiced the financial philosophy that they need to manage taxpayer's monies as resourcefully as possible. As part of this philosophy, the Township does not take out bonds to pay their bills or purchase equipment. The Township believes that they should stay within their income levels as not to further compound their taxpayers' property taxes with additional interest charges to fund operations.

The Township also maintains reserves to manage deferred maintenance on facilities and the replacement of equipment, when its useful life has expired, and to purchase major capital assets as needed.

All fund balance monies are assigned for specific purposes for long-term needs.

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, 2019

	Primary Government Governmental Activities
ASSETS	
Cash and Cash Equivalents	$ 2,507,381
Restricted Cash and Cash Equivalents	124,067
Investments, at fair value	1,920,933
Property Taxes Receivable, net of allowance of $19,327	3,846,029
Inventory	72,479
Security Deposits	3,000
Prepaid Items	22,631
Capital Assets (Note 4):	
Land and Other Non-Depreciable Assets	447,123
Other Capital Assets, Net of Depreciation	5,469,160
Total Assets	$ 14,412,803
DEFERRED OUTFLOWS OF RESOURCES	
Pension Expense/Revenue - IMRF	$ 743,765
Total Deferred Outflows of Resources	$ 743,765
LIABILITIES	
Accounts Payable	$ 120,129
Deposits	17,532
Payroll Liabilities	51,421
Performance Bond	300
Non-Current Liabilities	
Due in More Than One Year	287,422
Total Liabilities	$ 476,804
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenue - Property Taxes	$ 3,846,029
Total Deferred Inflows of Resources	$ 3,846,029
NET POSITION	
Net Investment in Capital Assets	$ 5,916,283
Restricted for:	
Permanent Road	56,011
Unrestricted/(Deficit)	4,861,441
Total Net Position	$ 10,833,735

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, 2019

Functions/Programs	Expenses	Program Revenues: Charges For Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government				
Governmental Activities				
General Government	$ 1,193,442	$ 52,771	$ 48,508	$ (1,092,163)
Directly Funded Community Services	322,544	-	-	(322,544)
Community Assistance and Services	264,123	-	-	(264,123)
Parks and Recreation	449,019	-	-	(449,019)
Assessor	497,466	-	-	(497,466)
Highways and Roads	4,163,197	22,974	1,510,841	(2,629,382)
Total Primary Government	$ 6,889,791	$ 75,745	$ 1,559,349	$ (5,254,697)

General Revenues	
Taxes	
Property Taxes	$ 3,747,789
Replacement Tax	72,809
Motor Fuel Tax	108,203
Unrestricted Investment Earnings	71,247
Gain/(Loss) on Sale of Capital Assets	(7,412)
Other Income	45,669
Total General Revenues	$ 4,038,305
Change in Net Position	$ (1,216,392)
Net Position - Beginning of Year	12,050,127
Net Position - End of Year	$ 10,833,735

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

MCHENRY TOWNSHIP
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE
GOVERNMENTAL FUNDS
MARCH 31, 2019

	General Fund	Road and Bridge Fund	Permanent Road Fund	General Assistance Fund	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 989,186	$ 862,060	$ 303,761	$ 352,374	$ 2,507,381
Restricted Cash and Cash Equivalents	-	124,067	-	-	124,067
Investments, at fair value	1,859,024	-	61,909	-	1,920,933
Property Taxes Receivable, net of allowance of $19,327	1,279,471	1,041,315	1,393,000	132,243	3,846,029
Inventory	-	72,479	-	-	72,479
Security Deposits	1,000	2,000	-	-	3,000
Prepaid Items	12,522	9,490	-	619	22,631
Due from Other Funds	1,529	11,046	-	-	12,575
Total Assets	$ 4,142,732	$ 2,122,457	$ 1,758,670	$ 485,236	$ 8,509,095
LIABILITIES					
Accounts Payable	$ 50,949	$ 68,935	$ -	$ 245	$ 120,129
Deposits	8,232	9,300	-	-	17,532
Payroll Liabilities	30,786	3,565	15,258	1,812	51,421
Performance Bond	300	-	-	-	300
Due to Other Funds	-	781	11,046	748	12,575
Total Liabilities	$ 90,267	$ 82,581	$ 26,304	$ 2,805	$ 201,957
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue - Property Taxes	$ 1,279,471	$ 1,041,315	$ 1,393,000	$ 132,243	$ 3,846,029
Total Deferred Inflows of Resources	$ 1,279,471	$ 1,041,315	$ 1,393,000	$ 132,243	$ 3,846,029
FUND BALANCES					
Nonspendable					
Prepaid Expenses	$ 12,522	$ 9,490	$ -	$ 619	$ 22,631
Inventory	-	72,479	-	-	72,479
Restricted					
Permanent Hard Road	-	-	56,011	-	56,011
Committed					
General Assistance	480,000	-	-	-	480,000
Improvements	425,000	-	-	-	425,000
Assigned					
General Assistance	-	-	-	349,569	349,569
Road and Bridge	-	916,592	-	-	916,592
Permanent Hard Road	-	-	283,355	-	283,355
Deferred Maintenance on Facilities	500,000	-	-	-	500,000
Technology Upgrades and Replacements	150,000	-	-	-	150,000
Unassigned	1,205,472	-	-	-	1,205,472
Total Fund Balances	$ 2,772,994	$ 998,561	$ 339,366	$ 350,188	$ 4,461,109
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 4,142,732	$ 2,122,457	$ 1,758,670	$ 485,236	$ 8,509,095

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, 2019

Fund Balances - Total Governmental Funds		$ 4,461,109
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	$ 10,624,941	
Less: Accumulated Depreciation	(4,708,658)	
		5,916,283
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated Absences	$ (77,458)	
Net Pension Liability	(209,964)	
		(287,422)
Deferred pension costs in governmental activities are not financial resources and therefore are not reported in the funds.		
Pension Expense/Revenue - IMRF		743,765
Net Position of Governmental Activities		$ 10,833,735

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, 2019

	General Fund	Road and Bridge Fund	Permanent Road Fund	General Assistance Fund	Total Governmental Funds
REVENUES					
Property Taxes	$ 1,281,068	$ 1,009,106	$ 1,325,225	$ 132,390	$ 3,747,789
Replacement Tax	11,516	32,103	26,329	2,861	72,809
Motor Fuel Tax	-	108,203	-	-	108,203
Road Fines	-	14,665	-	-	14,665
Interest Income	47,465	13,612	7,045	3,125	71,247
Rental Income	41,712	-	-	-	41,712
Grant Income	48,508	-	-	-	48,508
Senior Transportation Fees	11,059	-	-	-	11,059
Miscellaneous Income	2,054	2,938	3,077	5,750	13,819
Intergovernmental Agreements	-	105,506	1,405,335	-	1,510,841
Fees	-	8,309	-	-	8,309
Reimbursements	-	2,850	-	-	2,850
	$ 1,443,382	$ 1,297,292	$ 2,767,011	$ 144,126	$ 5,651,811
EXPENDITURES					
Current					
General Government	$ 656,632	$ 383,726	$ -	$ -	$ 1,040,358
Directly Funded Community Services	328,850	-	-	-	328,850
Community Assistance and Services	-	-	-	265,687	265,687
Parks and Recreation	348,778	-	-	-	348,778
Assessor	503,391	-	-	-	503,391
Highways and Roads	-	726,649	3,125,895	-	3,852,544
Capital Outlay	181,195	614,704	-	-	795,899
	$ 2,018,846	$ 1,725,079	$ 3,125,895	$ 265,687	$ 7,135,507
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (575,464)	$ (427,787)	$ (358,884)	$ (121,561)	$ (1,483,696)
OTHER FINANCING SOURCES/(USES)					
Proceeds from Sale of Fixed Assets	$ -	$ 29,000	$ -	$ -	$ 29,000
Transfers	(133,712)	-	-	133,712	-
	$ (133,712)	$ 29,000	$ -	$ 133,712	$ 29,000
NET CHANGE IN FUND BALANCES	$ (709,176)	$ (398,787)	$ (358,884)	$ 12,151	$ (1,454,696)
FUND BALANCES - APRIL 1, 2018	3,482,170	1,397,348	698,250	338,037	5,915,805
FUND BALANCES - MARCH 31, 2019	$ 2,772,994	$ 998,561	$ 339,366	$ 350,188	$ 4,461,109

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, 2019

Net Change in Fund Balances - Total Governmental Funds		$ (1,454,696)
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	$ 616,710	
Depreciation Expense	(447,658)	
		169,052
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	$ (2,161)	
Pension Expense	(27,164)	
		(29,325)
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.		
Proceeds from Sale of Fixed Assets	$ (29,000)	
Gain/(Loss) on Sale of Fixed Assets	21,588	
		(7,412)
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		105,989
Change in Net Position of Governmental Activities		$ (1,216,392)

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

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 statements, 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, 2019.

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.

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, 2019, the Township had $3,846,029 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. None of the Township's bank accounts had a cash overdraft at March 31, 2019.

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, 2019 was $72,479.

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.

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, 2019, this amount was $77,458. 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:

- 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.

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 2018 levies were passed by the Board on December 13, 2018. 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, 2019, 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 $124,067 representing the amount of Motor Fuel Tax funds available at March 31, 2019. 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, 2019 was as follows:

	Balance April 1, 2018	Increases	Decreases	Balance March 31, 2019
Governmental Activities				
Capital Assets not being depreciated				
Land	$ 111,500	$ -	$ -	$ 111,500
Infrastructure	335,623	-	-	335,623
Total Capital Assets not being depreciated	$ 447,123	$ -	$ -	$ 447,123
Other Capital Assets				
Buildings	$ 4,226,650	$ -	$ -	$ 4,226,650
Improvements	742,934	270,626	-	1,013,560
Machinery and Equipment	4,567,959	338,269	53,485	4,852,743
Office Equipment	77,050	7,815	-	84,865
Total Other Capital Assets at historical cost	$ 9,614,593	$ 616,710	$ 53,485	$ 10,177,818
Less Accumulated Depreciation for				
Buildings	$ 1,327,598	$ 106,404	$ -	$ 1,434,002
Improvements	429,567	39,053	-	468,620
Machinery and Equipment	2,497,527	292,333	46,073	2,743,787
Office Equipment	52,381	9,868	-	62,249
Total Accumulated Depreciation	$ 4,307,073	$ 447,658	$ 46,073	$ 4,708,658
Other Capital Assets, Net	$ 5,307,520	$ 169,052	$ 7,412	$ 5,469,160
Governmental Activities Capital Assets, Net	$ 5,754,643	$ 169,052	$ 7,412	$ 5,916,283

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	$ 162,474
Highways and Streets	285,184
Total Governmental Activities Depreciation Expense	$ 447,658

NOTE 5 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended March 31, 2019 was as follows:

	Balance April 1, 2018	Additions	Retirements	Balance March 31, 2019	Amounts Due Within One Year
Governmental Activities:					
Other Long-Term Obligations					
Compensated Absences	$ 75,297	$ 2,161	$ -	$ 77,458	$ -
IMRF Pension Liability	(871,591)	1,081,555	-	209,964	-
Total Long-Term Obligations	$ (796,294)	$ 1,083,716	$ -	$ 287,422	$ -

NOTE 6 - INTERFUND BALANCES

Interfund balances at March 31, 2019 consisted of the following:

Due from	Due to	Amount
General Assistance Fund	General Fund	$ 748
Road and Bridge Fund	General Fund	781
Permanent Hard Road	Road and Bridge Fund	11,046

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, 2019.

NOTE 8 - PROPERTY TAXES

Property taxes recorded in these financial statements are from the 2017 tax levies. A summary of the assessed valuations, rates, and extensions for the years 2018, 2017, and 2016 follows:

TAX YEAR	2018		2017		2016	
ASSESSED VALUATION	$1,161,787,500		$1,096,089,429		$1,026,115,391	
	Rate	Extension	Rate	Extension	Rate	Extension
Corporate	0.1107	$ 1,285,901	0.1173	$ 1,285,910	0.1516	$ 1,555,919
General Assistance	0.0114	132,908	0.0121	132,890	0.0130	132,882
Road and Bridge	0.1377	1,600,002	0.1412	1,547,503	0.1559	1,600,001
Permanent Hard Road	0.1205	1,400,000	0.1213	1,330,006	0.1364	1,400,001
	0.3803	$ 4,418,811	0.3919	$ 4,296,309	0.4569	$ 4,688,803

NOTE 9 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended March 31, 2019, 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. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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. The report is available for download 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).

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

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. As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	28
Inactive plan members entitled to but not yet receiving benefits	19
Active plan members	38
Total	85

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 2018 was 6.62%. For the fiscal year ended March 31, 2019, the Township contributed $105,989 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, 2018, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability (Asset)	$ 7,048,512
IMRF Fiduciary Net Position	6,838,548
Township's Net Pension Liability (Asset)	209,964
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	97.02%

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, 2018 using the following actuarial methods and assumptions:

Assumptions	
Inflation	2.50%
Salary Increases	3.39% - 14.25%
Interest Rate	7.50%
Asset Valuation Method	Market Value of Assets
Projected Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). 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-2017 (base year 2015). 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 as of December 31, 2018:

Asset Class	Target Allocation	Projected Return
Equities	37.0%	7.15%
International Equities	18.0%	7.25%
Fixed Income	28.0%	3.75%
Real Estate	9.0%	6.25%
Alternatives	7.0%	
Private Equity		8.50%
Hedge Funds		5.50%
Commodities		3.20%
Cash	1.0%	2.50%
	100.0%	

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 7.25%; the municipal bond rate is 3.71%; and resulting single discount rate is 7.25%.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)
Balances at December 31, 2017	$ 6,419,476	$ 7,291,067
Changes for the year:		
Service Cost	$ 152,320	$ -
Interest on the Total Pension Liability	474,170	-
Differences Between Expected and Actual Experience of the Total Pension Liability	170,144	-
Changes of Assumptions	179,139	-
Contributions - Employer	-	114,016
Contributions - Employee	-	77,503
Net Investment Income	-	(444,522)
Benefit Payments, including Refunds of Employee Contributions	(346,737)	(346,737)
Other (Net Transfer)	-	147,221
Net Changes	$ 629,036	$ (452,519)
Balances at December 31, 2018	$ 7,048,512	$ 6,838,548

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single Discount Rate that is 1% lower or 1% higher:

	1% Lower 6.25%	Current Discount Rate 7.25%	1% Higher 8.25%
Net Pension Liability/(Asset)	$ 1,024,600	$ 209,964	$ (461,036)

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

For the year ended March 31, 2019, the Township recognized pension expense of $27,164. At March 31, 2019, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Expense in Future Periods	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 205,654	$ 13,701	$ 191,953
Changes of assumptions	135,866	110,514	25,352
Net difference between projected and actual earnings on pension plan investments	895,559	389,761	505,798
Total deferred amounts to be recognized in pension expense in future periods	$ 1,237,079	$ 513,976	$ 723,103
Pension contributions made subsequent to the measurement date	20,662	-	20,662
Total deferred amounts related to pensions	$ 1,257,741	$ 513,976	$ 743,765

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

Year Ending December 31	Net Deferred Outflows of Resources
2019	$ 230,558
2020	141,131
2021	141,415
2022	209,999
	$ 723,103

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, 2019 were as follows:

Transfer from	Transfer to	Amount
General Fund	General Assistance Fund	$ 133,712

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, 2019, there were no significant adjustments in premiums based on actual experience.

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:

2018 EAV	$	1,161,787,500
Rate		2.875%
Debt Margin	$	33,401,391
Current Debt		-
Remaining Debt Margin	$	33,401,391

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 - CHANGE IN ACCOUNTING PRINCIPLE

For the year ended March 31, 2019, the District has implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions and* GASB Statement No. 85, *Omnibus 2017* The liability of this accounting change was determined to be zero, which resulted in no liability. No further information will be included in this report.

REQUIRED SUPPLEMENTARY INFORMATION

MCHENRY TOWNSHIP
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
MARCH 31, 2019

	3/31/2019*	3/31/2018 *	3/31/2017 *	3/31/2016 *
TOTAL PENSION LIABILITY				
Service Cost	$ 152,320	$ 167,297	$ 158,993	$ 153,080
Interest on the Total Pension Liability	474,170	461,753	431,572	431,659
Differences Between Expected and Actual Experience	170,144	78,532	107,956	(303,025)
Changes of Assumptions	179,139	(202,662)	-	-
Benefit Payments, Including Refunds of Member Contributions	(346,737)	(317,005)	(283,516)	(288,147)
Net Change in Total Pension Liability	$ 629,036	$ 187,915	$ 415,005	$ (6,433)
Total Pension Liability - Beginning	6,419,476	6,231,561	5,816,556	5,822,989
Total Pension Liability - Ending	$ 7,048,512	$ 6,419,476	$ 6,231,561	$ 5,816,556
PLAN FIDUCIARY NET POSITION				
Contributions - Employer	$ 114,016	$ 97,994	$ 94,619	$ 102,424
Contributions - Member	77,503	67,531	66,702	63,235
Net Investment Income	(444,522)	1,119,650	410,268	32,482
Benefit Payments, Including Refunds of Member Contributions	(346,737)	(317,005)	(283,516)	(288,147)
Other (Net Transfers)	147,221	(40,272)	71,195	(463,651)
Net Change in Plan Fiduciary Net Position	$ (452,519)	$ 927,898	$ 359,268	$ (553,657)
Plan Net Position - Beginning	7,291,067	6,363,169	6,003,901	6,557,558
Plan Net Position - Ending	$ 6,838,548	$ 7,291,067	$ 6,363,169	$ 6,003,901
Township's Net Pension Liability (Asset)	$ 209,964	$ (871,591)	$ (131,608)	$ (187,345)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	97.02%	113.58%	102.11%	103.22%
Covered-Valuation Payroll	$ 1,722,293	$ 1,500,679	$ 1,473,822	$ 1,393,510
Employer's Net Pension Liability as a Percentage of Covered-Valuation Payroll	12.19%	-58.08%	-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.

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
MARCH 31, 2019

	3/31/2019	3/31/2018 *	3/31/2017 *	3/31/2016
Actuarially-Determined Contribution	$ 114,016	$ 97,994	$ 94,619	$ 102,423
Contributions in Relation to Actuarially-Determined Contribution	114,016	97,994	94,619	102,424
Contribution Deficiency/(Excess)	$ -	$ -	$ -	$ (1)
Covered-Valuation Payroll	$ 1,809,386	$ 1,500,679	$ 1,473,822	$ 1,393,510
Contributions as a Percentage of Covered-Valuation Payroll	6.30%	6.53%	6.42%	7.35%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2018 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: 25-year closed 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 to 2013.

Mortality: RP-2014 Blue Collar Healthy Mortality Table, adjusted to match current IMRF experience. For disabled lives, 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 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 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, 2016 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, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
REVENUES		
Property Taxes	$ 1,418,800	$ 1,281,068
Replacement Tax	11,000	11,516
Interest Income	8,500	47,465
Rental Income	32,700	41,712
Grant Income	42,500	48,508
Senior Transportation Fees	6,500	11,059
Miscellaneous Income	1,500	2,054
Total Revenues	$ 1,521,500	$ 1,443,382
EXPENDITURES		
Current		
General Government		
Personnel		
Salaries	$ 318,000	$ 284,747
Health Insurance	95,000	68,185
Health Reimbursement Account	35,000	17,176
Retirement Contribution	22,100	19,067
Social Security/Unemployment	31,350	23,764
	$ 501,450	$ 412,939
Contractual Services		
Maintenance Service - Equipment	$ 2,500	$ 794
Risk Management Premiums	35,000	29,341
Telephone	2,500	2,233
Dues	2,000	1,941
Travel Expense	1,000	1,453
Postage	3,000	1,187
Printing/Publishing	1,500	1,683
Township Newsletter	9,000	8,825
Accounting Service	12,000	7,303
Nextel/Radio	850	824
Legal Service	35,000	34,481
Website	1,600	1,756
Training	3,000	879
Bank Fees	20	28
Data Processing Support	31,000	35,334
Consultant Services	10,000	5,857
	$ 149,970	$ 133,919
Commodities		
Office Supplies	$ 3,000	$ 2,740
Operating Supplies	2,500	2,168
Furniture/Equipment/Software	5,500	18,459
	$ 11,000	$ 23,367

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, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
EXPENDITURES (Continued)		
Current (Continued)		
General Government (Continued)		
Other Expenditures		
Mosquito Abatement	$ 65,000	$ 64,000
Senior Citizen Service	9,000	9,621
McHenry County Historical Society	1,000	1,000
NISRA	3,000	619
McHenry County Recycling Education	1,300	650
Special Events	4,000	9,120
Miscellaneous	2,500	1,397
U of I Extension Program	1,000	-
	$ 86,800	$ 86,407
Total General Government	$ 749,220	$ 656,632
Directly Funded Community Services		
Personnel		
Salaries	$ 145,000	$ 142,199
Overtime	-	1,627
Health Insurance	38,200	40,308
Health Reimbursement Account	22,000	3,260
Retirement Contribution	10,000	6,522
Social Security/Unemployment	14,000	12,051
	$ 229,200	$ 205,967
Contractual Services		
Vehicle Maintenance	$ 4,500	$ 8,615
Nextel/Radio	2,500	2,633
PACE Lease	6,000	5,800
Town Fund Contingencies	-	91,154
	$ 13,000	$ 108,202
Commodities		
Operating Supplies	$ 200	$ 776
Other Expenditures		
Miscellaneous	$ 500	$ 140
Fuel	12,500	12,500
Occupational Health	1,000	1,265
	$ 14,000	$ 13,905
Total Directly Funded Community Services	$ 256,400	$ 328,850

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, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
EXPENDITURES (Continued)		
Current (Continued)		
Parks and Recreation		
Personnel		
Salaries	$ 130,000	$ 134,972
Overtime	8,000	8,892
Health Insurance	42,000	34,113
Health Reimbursement Account	22,000	1,606
Retirement Contribution	8,500	8,258
Social Security/Unemployment	11,000	11,264
	$ 221,500	$ 199,105
Contractual Services		
Maintenance Service - Building	$ 41,000	$ 41,908
Maintenance Service - Equipment	6,000	6,046
Maintenance Service - Vehicles	7,000	4,174
Equipment Rental	500	691
Dues and Subscriptions	250	-
Travel	250	135
Training	400	-
Nextel/Radio	2,100	2,048
Utilities - Food Pantry	11,000	12,070
Utilities - Town Hall	14,000	13,429
Utilities - WHCC	2,000	2,704
Utilities - Park Garage	1,900	1,762
Utilities - Ball Fields	1,800	1,005
Utilities - Recreation Center	12,000	11,069
Uniform Services	1,500	1,953
Security	6,000	5,720
Fuel	12,500	12,500
	$ 120,200	$ 117,214
Commodities		
Office Supplies	$ 1,200	$ 356
Operating Supplies	800	562
Small Tools	1,500	1,612
Grounds Maintenance Supplies	15,000	14,739
Ball Field Maintenance Supplies	16,000	14,935
	$ 34,500	$ 32,204
Other Expenditures		
Miscellaneous	$ 1,000	$ 255
Total Parks and Recreation	$ 377,200	$ 348,778

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, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
EXPENDITURES (Continued)		
Current (Continued)		
Assessor		
Personnel		
Salaries	$ 335,000	$ 315,649
Overtime	5,000	2,506
Health Insurance	92,000	67,599
Health Reimbursement Account	29,000	9,187
Retirement Contribution	21,500	18,139
Social Security/Unemployment	26,400	24,347
	$ 508,900	$ 437,427
Contractual Services		
Maintenance Service - Equipment	$ 3,500	$ 2,476
Computer Maintenance/Software	40,000	46,509
Telephone	3,000	3,814
Dues and Subscriptions	2,200	1,547
Travel Expense	5,000	3,886
Postage	1,100	1,294
Printing/Publishing	300	258
Training	5,500	1,700
Publications	1,000	-
Professional Services	8,000	-
	$ 69,600	$ 61,484
Commodities		
Office Supplies	$ 2,500	$ 2,189
Other Expenditures		
Miscellaneous Expenses	$ 3,000	$ 2,291
Total Assessor	$ 584,000	$ 503,391
Total Current	$ 1,966,820	$ 1,837,651
Capital Outlay		
Directly Funded Community Services	$ -	$ 7,815
Parks and Recreation	183,500	165,905
Assessor	5,000	7,475
	$ 188,500	$ 181,195
Total Expenditures	$ 2,155,320	$ 2,018,846

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, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
(Continued)		
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (633,820)	$ (575,464)
OTHER FINANCING SOURCES/(USES)		
Transfers	-	(133,712)
NET CHANGE IN FUND BALANCE	$ (633,820)	$ (709,176)
FUND BALANCE - APRIL 1, 2018		3,482,170
FUND BALANCE - MARCH 31, 2019		$ 2,772,994

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, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
REVENUES		
Property Taxes	$ 1,012,843	$ 1,009,106
Replacement Tax	27,500	32,103
Motor Fuel Tax	-	108,203
Road Fines	10,000	14,665
Interest Income	64,000	13,612
Miscellaneous Income	36,000	2,938
Intergovernmental Agreements	110,000	105,506
Fees	7,000	8,309
Reimbursements	1,500	2,850
Total Revenues	$ 1,268,843	$ 1,297,292
EXPENDITURES		
Current		
General Government		
Personnel		
Salaries	$ 125,800	$ 138,426
Health Insurance	26,000	21,723
Health Reimbursement Account	9,000	2,574
Retirement Contribution	6,100	5,499
Social Security/Unemployment	9,500	7,394
	$ 176,400	$ 175,616
Contractual Services		
Telephone	$ 16,000	$ 16,388
Computer Maintenance	17,000	22,379
Dues and Subscriptions	1,300	3,134
Travel	6,500	11,172
Postage	9,000	2,902
Printing/Publishing	15,000	3,711
Accounting Services	11,000	11,313
Legal Services	50,000	29,639
Training	3,300	3,416
Consultant Services	25,000	3,282
Recycling	3,000	-
NDR/MC DOT IGA Contractors	20,000	780
General Insurance	55,000	49,460
	$ 232,100	$ 157,576
Commodities		
Office Supplies	$ 4,500	$ 4,304
Other Expenditures		
Municipal Replacement Tax	$ 4,000	$ 3,328
Bank Fees	200	9
Contingencies	55,000	39,339
Miscellaneous	3,000	3,554
	$ 62,200	$ 46,230
Total General Government	$ 475,200	$ 383,726

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, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
EXPENDITURES (Continued)		
Current (Continued)		
Highways and Roads		
Contractual Services		
Bridge Repair	$ 50,000	$ -
Maintenance Service - Building	12,000	12,738
Maintenance Service - Equipment	24,000	7,132
Maintenance Service - Road	6,000	409
Engineering Services	168,000	72,988
Tree Trimming	5,000	3,528
Street Lighting	55,000	54,214
Utilities	19,000	20,119
Rentals	10,000	805
NDR Sub-Contractors	-	20,325
	$ 349,000	$ 192,258
Commodities		
Maintenance Supplies - Building	$ 8,000	$ 4,885
Maintenance Supplies - Equipment	60,000	71,210
Maintenance Supplies - Snow	160,000	112,291
Maintenance Supplies - Road	38,000	142,451
Maintenance Supplies - Sand and Gravel	10,000	-
Small Tools	8,800	9,881
Operating Supplies	45,000	50,372
Fuel	85,000	91,395
Sign Replacement Program	45,000	13,486
	$ 459,800	$ 495,971
Other Expenditures		
Miscellaneous	$ 3,300	$ 1,233
Deferred Maintenance	30,000	-
NDR Subdivisions	50,000	28,254
MCDOT IGA	-	8,933
	$ 83,300	$ 38,420
Total Highway and Roads	$ 892,100	$ 726,649
Total Current	$ 1,367,300	$ 1,110,375
Capital Outlay		
General Government	$ 5,500	$ 5,673
Highways and Roads	646,500	609,031
	$ 652,000	$ 614,704
Total Expenditures	$ 2,019,300	$ 1,725,079

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, 2019

(Continued)	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (750,457)	$ (427,787)
OTHER FINANCING SOURCES/(USES)		
Proceeds from Sale of Fixed Assets	30,000	29,000
NET CHANGE IN FUND BALANCE	$ (720,457)	$ (398,787)
FUND BALANCE - APRIL 1, 2018		1,397,348
FUND BALANCE - MARCH 31, 2019		$ 998,561

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, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
REVENUES		
Property Taxes	$ 1,330,006	$ 1,325,225
Replacement Tax	28,000	26,329
Intergovernmental Agreements	1,500,000	1,405,335
Interest Income	1,500	7,045
Miscellaneous Income	1,000	3,077
Total Revenues	$ 2,860,506	$ 2,767,011
EXPENDITURES		
Current		
Highways and Roads		
Salaries	$ 755,000	$ 801,816
IMRF	52,850	45,405
Social Security and Medicare Contribution	67,950	61,734
Employee Insurance	135,900	110,588
HRA	45,300	22,917
Road Repair and Construction	2,390,000	2,083,435
Miscellaneous Expense	1,000	-
Contingencies	50,000	-
Total Highways and Roads	$ 3,498,000	$ 3,125,895
Total Expenditures	$ 3,498,000	$ 3,125,895
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (637,494)	$ (358,884)
OTHER FINANCING SOURCES/(USES)	-	-
NET CHANGE IN FUND BALANCE	$ (637,494)	$ (358,884)
FUND BALANCE - APRIL 1, 2018		698,250
FUND BALANCE - MARCH 31, 2019		$ 339,366

See Accompanying Independent Auditor's Report

MCHENRY TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL ASSISTANCE FUND
YEAR ENDED MARCH 31, 2019

	BUDGETED AMOUNTS ORIGINAL AND FINAL	ACTUAL
REVENUES		
Property Taxes	$ 132,890	$ 132,390
Replacement Tax	2,700	2,861
Interest Income	425	3,125
Donation Income	100	-
Miscellaneous Income	1,000	5,750
Total Revenues	$ 137,115	$ 144,126
EXPENDITURES		
Current		
Community Assistance and Services		
Personnel		
Salaries	$ 48,000	$ 47,517
Health Insurance	11,000	8,810
Health Reimbursement Account	6,300	5,472
Retirement Account	3,200	3,142
Social Security/Unemployment	4,100	3,803
	$ 72,600	$ 68,744
Contractual and Other		
Software	$ 1,200	$ 1,200
Office Supplies	1,000	872
Computer Hardware	1,000	1,403
Catastrophic Insurance	2,360	-
Travel/Training	2,500	947
Postage	550	491
Miscellaneous	1,000	1,085
	$ 9,610	$ 5,998
General Assistance	$ 90,000	$ 4,762
Emergency Assistance	$ 135,000	$ 186,183
Total Community Assistance and Services	$ 307,210	$ 265,687
Total Expenditures	$ 307,210	$ 265,687
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (170,095)	$ (121,561)
OTHER FINANCING SOURCES/(USES)		
Transfers	196,404	133,712
NET CHANGE IN FUND BALANCE	$ 26,309	$ 12,151
FUND BALANCE - APRIL 1, 2018		338,037
FUND BALANCE - MARCH 31, 2019		$ 350,188

See Accompanying Independent Auditor's Report

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 June 7, 2018 and the Road District budget was also passed on June 7, 2018.

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, 2019, no fund had expenditures that exceeded the budget.

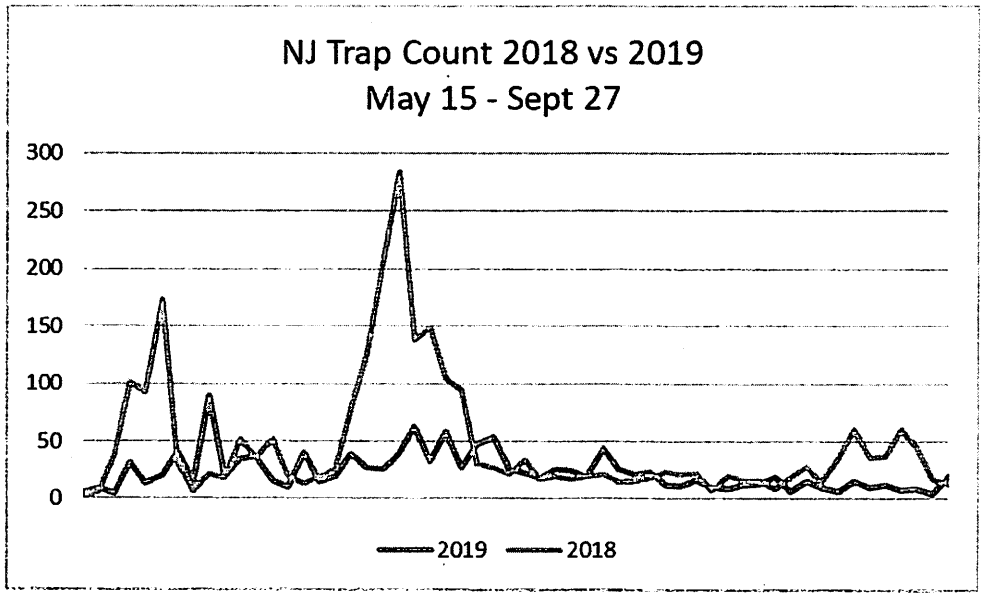
McHenry Township
September 2019 - Status Report

SEASON PERSPECTIVE

Introduction. Weather conditions critically affect the seasonal mosquito population. Excessive rainfall periods trigger hatches of floodwater mosquitoes (*Aedes vexans*), the dominant annoyance species in northern Illinois that has a flight range of 15 to 20 miles. The other target species is the northern house mosquito (*Culex pipiens*), the primary vector of West Nile virus (WNV) that flourishes under stagnant water and drought conditions.

Since the start of the 2019 mosquito season, frequent rainfalls have hatched a total of 30 floodwater mosquito broods at O'Hare. The 2019 season began with record-setting May rainfall of 8.25 inches surpassed the 2018 May previous record total. A very wet September of over 6 inches in some areas, produced several late season broods. However, the impact of the predicted broods this season has not materialized. The lower populations could possibly have been diminished by flushing of eggs and larvae from habitats, and impact of the sustained subzero temperatures down to minus 23° during the February "Polar Vortex." As a result, adult mosquito trap counts have been lower than anticipated, and most citizen feedback on the Clarke hotline portal have been for standing water, rather than widespread reports of significant mosquito annoyance.

Clarke operates a northern Illinois network of 100 New Jersey light traps to measure the seasonal adult mosquito population. The following graph compares the 2018 trap counts, the highest in 30 years, to 2019's much lower levels for the period of May 15th to September 27th:



While floodwater mosquitoes are significantly less this year, the *Culex* population is slightly above 2018 levels. There was a late season surge of West Nile activity including 7 cases in Northeastern Illinois. The DuPage County Health Department raised their WNV Personal Protection Index from 2 to 3. Therefore, for the homestretch of the season, Clarke operations were focused on *Culex*, as well as, and floodwater mosquito larval habitats. Accordingly, late season truck ULV adulticide applications were recommended to suppress the adult mosquito population and protect public health.

MOSQUITO-BORNE DISEASE UPDATE

West Nile Virus (WNV)

2018 – USA. **In 2018, there were 2,544 human cases of WNV across the United States reported by the Centers for Disease Control & Prevention (CDC).** The following are the top ten states that recorded the most WNV cases in 2018 in descending order: NE-CA-ND-IL-SD-TX-PA-IA-MI and CO. These 10 states accounted for 61% of the 2018 human case count. In 2018, the State of Illinois recorded 174 human WNV cases, including 16 fatalities, compared to a 2017 case count of 90, including 8 fatalities.

2019 - USA. As of September 24, 2019, a total of 46 states and the District of Columbia have reported West Nile virus infections in people, birds, or mosquitoes in 2019. Overall, 543 cases of West Nile virus disease in people have been reported to CDC. Of these, 355 (65%) were classified as neuroinvasive disease (such as meningitis or encephalitis) and 188 (35%) were classified as non-neuroinvasive disease. Arizona has been hardest hit with 153 human cases including 16 fatalities. As the season progresses, the CDC website will provide the current status of WNV activity across the United States. https://www.cdc.gov/westnile/index.html

2019 – ILLINOIS. As of September 28th, the Illinois Department of Public Health reported 8 human WNV cases in Cook Co. (4), DuPage County (2), Kankakee Co. (1) and downstate Sangamon Co. (1). Statewide surveillance has documented 1,100 WNV+ adult mosquito samples with 79.2% collected in Cook County

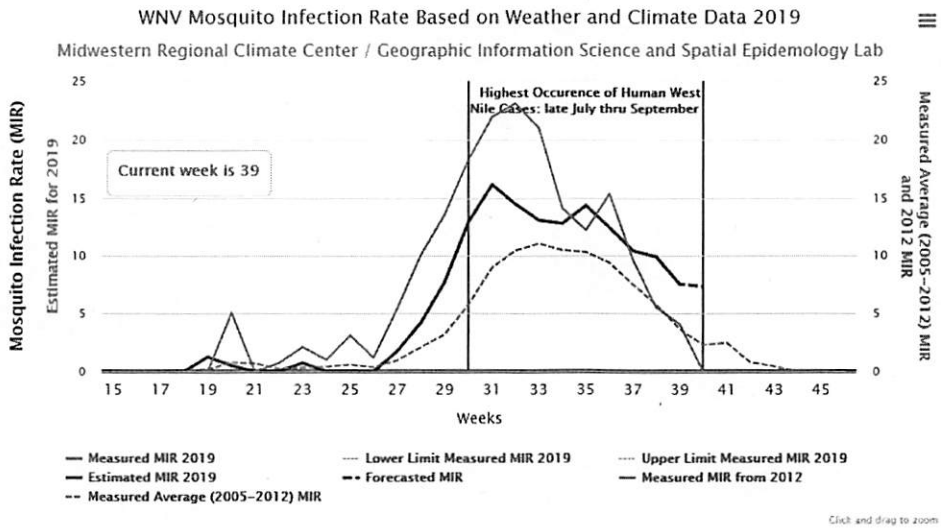
Zika virus (ZIKV)

Zika virus (ZIKV) is a mosquito-borne disease that is transmitted primarily by the *Aedes aegypti* mosquito and sexual transmission. *Aedes aegypti* is a tropical mosquito that does not occur in northern Illinois. While ZIKV symptoms are generally mild in adults (fever, rash, joint pain and conjunctivitis), pregnant women who contract ZIKV can pass the virus to their unborn children, increasing the risks of serious birth defects like microcephaly. In 2016, the continental United States endured a major ZIKV outbreak with more than 5,100 travel-related nationwide and 139 locally transmitted cases in areas of south Florida. In 2017, the ZIKV human case count was dramatically diminished in the continental United States with the CDC reporting 407 cases. In 2018, the ZIKV human case count was 64 travelers.

In 2019, the human case count further declined to the following year-to-date breakdown:

- 7 – travelers returning from affected areas
- 0 – cases acquired through presumed local mosquito-borne transmission
- 0 – cases acquired through sexual transmission
- In the U.S. Territories (American Samoa, Guam, Puerto Rico &USVI), there are 32 cases acquired through presumed local mosquito-borne transmission, and two from travelers returning from an affected area.

Midwest Regional Climatic Center (MRCC) WNV Prediction Model – Week 35 – 8/26/19



Services Performed September 2019:

Service Item	Start Date
ROS2002 - Natular G30 Bike CB (WSP)	09/09/2019
ROS1999 - Natular G 5#/Acre Hand	09/18/2019
ROS1302 - Targeted Site Larval Insp Serv	09/18/2019

Sep-19 **Bus**

	16401	16416	16420	16421	50031
	12.7	12.2	17.8	10.7	13.3
	14.6	14.8	16.2	12.7	
	12.7	19	10.6	14.4	
	13.6	9.1	19.2	15.1	
	20	18	17	18	
	11.9	15.9	9.4	15.1	
	14.7	9	8.8	17.6	
	12.5	9.7	9.9	18.6	
	14.6	19.5	10	20	
	20.5	11.5	13.5	16.8	
	15.5	7.4	5.1		
	17.3	9.1	12.5		
		16	8.5		
			12.8		
			10.5		
Gallons	180.6	171.2	181.8	159	13.3
CPG	$ 2.25	$ 2.25	$ 2.25	$ 2.25	$ 2.25
Cost	$ 406.35	$ 385.20	$ 409.05	$ 357.75	
Miles	1956	1535	1869	1730	68
MPG	10.8	9.0	10.3	10.9	5.1

Total Current $ 1,558.35

DATE	BUS (Circle)					GALLONS	INITIALS
9/3	401	416	420	421	31	12.2	ECK
9/3	401	416	420	421	31	17.8	OC
9/3	401	416	420	421	31	10.7	MM
9/4	401	416	420	421	31	12.7	SS
9-4-	401	416	420	421	31	14.8	Eca
9/4	401	416	420	421	31	16.2	OC
9-5	401	416	420	421	31	12.7	MM
9/5	401	416	420	421	31	13.3	SS
9/5	401	416	420	421	31	10.6	OC
9/6	401	416	420	421	31	14.6	SS
"	401	416	420	421	31	19.0	JH
9-6-19	401	416	420	421	31	14.4	MM
9/9/19	401	416	420	421	31	12.7	SS
9/9	401	416	420	421	31	19.2	OC
9-10-19	401	416	420	421	31	15.1	MM
9-10-19	401	416	420	421	31	9.1	ECM
9/11/19	401	416	420	421	31	13.6	SS
9/11/19	401	416	420	421	31	17.0	J.W.
9-12-19	401	416	420	421	31	18.0	JH
9-12-19	401	416	420	421	31	18.2	MM
9/12/19	401	416	420	421	31	9.4	OC
9/13/19	401	416	420	421	31	20.0	SS
"	401	416	420	421	31	15.9	JH
"	401	416	420	421	31	8.8	OC

Please Return Completed Sheet To Front Office

** PACE BUS - GAS **

DATE	BUS (Circle)					GALLONS	INITIALS
9/16	401	416	420	421	31	11.9	SS
9-16-19	401	416	420	421	31	15.1	MM
9/16	401	416	420	421	31	9.9	OC
9-17-19	401	416	420	421	31	9.0	ELM
9/17/19	401	416	420	421	31	14.7	SS
9-18-19	401	416	420	421	31	9.7	ELM
9-18-19	401	416	420	421	31	17.6	mm
9/19/19	401	416	420	421	31	12.5	SS
9/19	401	416	420	421	31	10.0	OC
9/20	401	416	420	421	31	14.6	SS
"	401	416	420	421	31	19.5	SH
9-23-19	401	416	420	421	31	18.6	MM
9-23-19	401	416	420	421	31	13.5	J.W.
9-23-19	401	416	420	421	31	11.5	ELM
9/24/19	401	416	420	421	31	20.5	SS
9-24-19	401	416	420	421	31	5.1	SH
9-24-19	401	416	420	421	31	7.4	ELM
9-25-19	401	416	420	421	31	20.0	MM
9-25-19	401	416	420	421	31	9.1	ELM
9/25/19	401	416	420	421	31	12.5	OC
9/25/19	401	416	420	421	31	15.5	SS
9/26/19	401	416	420	421	31	8.5	OC
9/27/19	401	416	420	421	31	16.8	MM
"	401	416	420	421	31	16.0	SH

Please Return Completed Sheet To Front Office

** PACE BUS - GAS **

DATE	BUS (Circle)					GALLONS	INITIALS
9/27	401	416	420	421	31	12.8	OC
9/30	401	416	420	421	31	17.3	SS
9/30	401	416	420	421	31	10.5	OC
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
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	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		
	401	416	420	421	31		

Please Return Completed Sheet To Front Office

** PACE BUS - GAS **

9/20/19

RECEIVED

INVOICE

PetroChoice
LUBRICATION SOLUTIONS

Invoice	Order #	Ship Ticket
11078003	3739928	4801451

Invoice Date	Page
9/19/2019	1 of 1
Order Date	**Customer ID**
9/19/2019 12:14:00	63104

Bill To:
McHenry Township Road District
3703 N Richmond Road
Johnsburg, IL 60051
USA

Ship To:
McHenry Township Road (TW T)
3703 N Richmond Road
Johnsburg, IL 60051-5451
USA

2636.91 Cost
1170.6 GAL
2.25 AVE

PO Number	*Terms Description*	*Sales Representative*
ITANK	Net 30	Jairo Gomez

Due to industry-wide price increases announced by our suppliers, PetroChoice is raising prices effective with orders placed on or after 13 May 2019 for proprietary brands and 3 June 2019 for all other brands (excluding fuel). Price increase amounts will vary by brand, product type, and package size.

Customer Note: All Fuel Orders originate in Genoa, Ill. (1-800-997-3835)

Ordered	Shipped	Remaining	UOM	Item ID / Item Description	Pricing UOM / Unit Size	Unit Price	Extended Price
570.30	570.30	0.00	GAL	ULS2CLR 1.0 MEDALLION PLUS PERFORMANCE #2	GAL 1.0000	2.3980	1,367.58

Other Tax Description	*Quantity*	*Rate*	*Extended*
Federal Leaking U/G Storage Tank Fee	570.30	0.001000	0.5703
Illinois Environmental Fee	570.30	0.008000	4.5624
Illinois Motor Fuel - Diesel	570.30	0.455000	259.4865
Illinois Underground Storage Tank Fee	570.30	0.003000	1.7109

Ordered	Shipped	Remaining	UOM	Item ID / Item Description	Pricing UOM / Unit Size	Unit Price	Extended Price
339.40	339.40	0.00	GAL	ETH87 1.0 MEDALLION PLUS REGULAR GASOHOL	GAL 1.0000	2.3798	807.70

Item Note: THIS PRODUCT IS REFORMULATED GASOLINE, CONTAINING DETERGENT ADDITIVE, NON-VOC CONTROLLED, BENZENE 1.3 VOL, %MAX, CONTAINS 10 VOL % ETHANOL

1714.68
Gal 760
2.26

Other Tax Description	*Quantity*	*Rate*	*Extended*
Federal Leaking U/G Storage Tank Fee	339.40	0.001000	0.3394
Illinois Environmental Fee	339.40	0.008000	2.7152
Illinois Motor Fuel - Gas	339.40	0.380000	128.9720
Illinois Underground Storage Tank Fee	339.40	0.003000	1.0182

ENVIRONMENTAL FEE:	12.50
FSCHARGE:	12.00
AMOUNT DUE:	**2,599.16**

McHENRY TWP. ROAD DIST.	
PAYMENT IS APPROVED FROM:	
☑ General Road & Bridge Fund	☐ Permanent Hard Road Fund
Division	Account
Fuel + Oil	
Initials JEC / dh	Date SEP 26 2019

Please Remit All Payments to: PO Box 829604 Philadelphia, PA 19182-9604
Phone - 800-451-5823 Fax - 570-451-0700

ORIGINAL

MEDALLION PLUS

PetroChoice LUBRICATION SOLUTIONS

DATE Sept 19, 2019

NAME McKinney Twp. Road

SHIP TO:

#3739928

TANK ☑ EQUIP ☐ FLEET ☐

REGULAR 87	#2 ON ROAD ULSD	#2 DYED ULSD
MIDGRADE 89	B11 CLEAR	B11 DYED
PREMIUM 93	#1 ULSD	#1 DYED ULSD
	K-1 CLEAR	KERO OFF ROAD
		KERO-HEATING OIL
		#2 DYED HEATING OIL
		#1 DYED HEATING OIL

QUANTITY	PRICE	EXTENDED
339.1		

124579

PLEASE REMIT TO:
PETROCHOICE
P.O. BOX 829604
PHILADELPHIA, PA 19182-9604

- ☐ 15 PPM SULFER ULSD
- ☐ 500 PPM SULFER LSD NOT FOR USE IN 2007 OR NEWER ENGINES
- ☐ Dyed Diesel Fuel, Non Taxable Use Only, Penalty for Taxable Use
- ☐ BIODIESEL <10%
- ☐ BIODIESEL >10%

DRIVER SIGNATURE Neil

CUSTOMER SIGNATURE

P.O.#

	AMOUNT	
BASE		
ENVIRONMENTAL IMPACT FEE		
UST FEE		
FEDERAL EXCISE		
SUBTOTAL		
SALES TAX		
STATE MOTOR FUEL		
COUNTY		
CITY		
DELIVERY CHARGE		
TOTAL		

MEDALLION PLUS

PetroChoice LUBRICATION SOLUTIONS

DATE Sept 19, 2019

NAME McKinney Twp. Road

SHIP TO:

#3739928

TANK ☑ EQUIP ☐ FLEET ☐

REGULAR 87	#2 ON ROAD ULSD	#2 DYED ULSD
MIDGRADE 89	B11 CLEAR	B11 DYED
PREMIUM 93	#1 ULSD	#1 DYED ULSD
	K-1 CLEAR	KERO OFF ROAD
		KERO-HEATING OIL
		#2 DYED HEATING OIL
		#1 DYED HEATING OIL

QUANTITY	PRICE	EXTENDED
570		

124580

PLEASE REMIT TO:
PETROCHOICE
P.O. BOX 829604
PHILADELPHIA, PA 19182-9604

- ☑ 15 PPM SULFER ULSD
- ☐ 500 PPM SULFER LSD NOT FOR USE IN 2007 OR NEWER ENGINES
- ☐ Dyed Diesel Fuel, Non Taxable Use Only, Penalty for Taxable Use
- ☐ BIODIESEL <10%
- ☐ BIODIESEL >10%

DRIVER SIGNATURE Neil

CUSTOMER SIGNATURE

P.O.#

	AMOUNT	
BASE		
ENVIRONMENTAL IMPACT FEE		
UST FEE		
FEDERAL EXCISE		
SUBTOTAL		
SALES TAX		
STATE MOTOR FUEL		
COUNTY		
CITY		
DELIVERY CHARGE		
TOTAL		

RECEIVED 9/9/19

INVOICE

Invoice	Order #	Ship Ticket
11063201	3726999	4786543

Invoice Date	Page
9/5/2019	1 of 1
Order Date	**Customer ID**
9/5/2019 14:58:00	63104

PetroChoice
LUBRICATION SOLUTIONS

Bill To:
McHenry Township Road District
3703 N Richmond Road
Johnsburg, IL 60051
USA

Ship To:
McHenry Township Road (TW T)
3703 N Richmond Road
Johnsburg, IL 60051-5451
USA

PO Number	*Terms Description*	*Sales Representative*
ITANK	Net 30	Jairo Gomez

Quantities Ordered	Shipped	Remaining	UOM / Unit Size	*Item ID* / *Item Description*	*Pricing UOM* / *Unit Size*	*Unit Price*	*Extended Price*
600.30	600.30	0.00	GAL	ULS2CLR 1.0 MEDALLION PLUS PERFORMANCE #2	GAL 1.0000	2.1145	1,269.33

Due to industry-wide price increases announced by our suppliers, PetroChoice is raising prices effective with orders placed on or after 13 May 2019 for proprietary brands and 3 June 2019 for all other brands (excluding fuel). Price increase amounts will vary by brand, product type, and package size.

Customer Note: All Fuel Orders originate in Genoa, Ill. (1-800-997-3835)

Other Tax Description	*Quantity*	*Rate*	*Extended*
Federal Leaking U/G Storage Tank Fee	600.30	0.001000	0.6003
Illinois Environmental Fee	600.30	0.008000	4.8024
Illinois Motor Fuel - Diesel	600.30	0.455000	273.1365
Illinois Underground Storage Tank Fee	600.30	0.003000	1.8009

420.60	420.60	0.00	GAL	ETH87 1.0 MEDALLION PLUS REGULAR GASOHOL	GAL 1.0000	2.1564	906.98

Item Note: THIS PRODUCT IS REFORMULATED GASOLINE, CONTAINING DETERGENT ADDITIVE, NON-VOC CONTROLLED, BENZENE 1.3 VOL, %MAX, CONTAINS 10 VOL % ETHANOL

Other Tax Description	*Quantity*	*Rate*	*Extended*
Federal Leaking U/G Storage Tank Fee	420.60	0.001000	0.4206
Illinois Environmental Fee	420.60	0.008000	3.3648
Illinois Motor Fuel - Gas	420.60	0.380000	159.8280
Illinois Underground Storage Tank Fee	420.60	0.003000	1.2618
		ENVIRONMENTAL FEE:	12.50
		FSCHARGE:	12.00
		AMOUNT DUE:	**2,646.03**

McHENRY TWP. ROAD DIST.
PAYMENT IS APPROVED FROM:
☑ General Road & Bridge Fund ☐ Permanent Hard Road Fund
Division: fuel + oil
Account:
Initials:
DATE: SEP 12 2019

Please Remit All Payments to: PO Box 829604 Philadelphia, PA 19182-9604
Phone - 800-451-5823 Fax - 570-451-0700

ORIGINAL

9-6-19 RECEIVED

MEDALLION PLUS

PetroChoice LUBRICATION SOLUTIONS

DATE Sept. 5 2019

NAME McHenry Twp. Road

SHIP TO:

#326999

TANK ☑ EQUIP ☐ FLEET ☐

REGULAR 87	#2 ON ROAD ULSD	#2 DYED ULSD
MIDGRADE 89	B11 CLEAR	B11 DYED
PREMIUM 93	#1 ULSD	#1 DYED ULSD
	K-1 CLEAR	KERO OFF ROAD
		KERO-HEATING OIL
		#2 DYED HEATING OIL
		#1 DYED HEATING OIL

QUANTITY	PRICE	EXTENDED
600 3		

108245

PLEASE REMIT TO:
PETROCHOICE
P.O. BOX 829604
PHILADELPHIA, PA 19182-9604

☑ 15 PPM SULFER ULSD
☐ 500 PPM SULFER LSD NOT FOR USE IN 2007 OR NEWER ENGINES
☐ Dyed Diesel Fuel, Non Taxable Use Only, Penalty for Taxable Use
☐ BIODIESEL <10%
☐ BIODIESEL >10%

DRIVER SIGNATURE

CUSTOMER SIGNATURE

P.O.#

	AMOUNT	
BASE		
ENVIRONMENTAL IMPACT FEE		
UST FEE		
FEDERAL EXCISE		
SUBTOTAL		
SALES TAX		
STATE MOTOR FUEL		
COUNTY		
CITY		
DELIVERY CHARGE		
TOTAL		

MEDALLION PLUS

PetroChoice LUBRICATION SOLUTIONS

DATE Sept. 5 2019

NAME McHenry Twp. Road

SHIP TO:

#326999

TANK ☑ EQUIP ☐ FLEET ☐

REGULAR 87	#2 ON ROAD ULSD	#2 DYED ULSD
MIDGRADE 89	B11 CLEAR	B11 DYED
PREMIUM 93	#1 ULSD	#1 DYED ULSD
	K-1 CLEAR	KERO OFF ROAD
		KERO-HEATING OIL
		#2 DYED HEATING OIL
		#1 DYED HEATING OIL

QUANTITY	PRICE	EXTENDED
420 6		

108244

PLEASE REMIT TO:
PETROCHOICE
P.O. BOX 829604
PHILADELPHIA, PA 19182-9604

☐ 15 PPM SULFER ULSD
☐ 500 PPM SULFER LSD NOT FOR USE IN 2007 OR NEWER ENGINES
☐ Dyed Diesel Fuel, Non Taxable Use Only, Penalty for Taxable Use
☐ BIODIESEL <10%
☐ BIODIESEL >10%

DRIVER SIGNATURE

CUSTOMER SIGNATURE

P.O.#

	AMOUNT	
BASE		
ENVIRONMENTAL IMPACT FEE		
UST FEE		
FEDERAL EXCISE		
SUBTOTAL		
SALES TAX		
STATE MOTOR FUEL		
COUNTY		
CITY		
DELIVERY CHARGE		
TOTAL		

McHenry Township
2019 Senior Center Report

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
units	units	units	units	units	units	units	units	units	units	units	units	
3500	3397	3439	3700	3661	3648	3757	3524	3592				32218
undup	undup	undup	undup	undup	undup	undup	undup	undup	undup	undup	undup	
402	388	394	424	409	399	402	399	417				3634

McHenry Township

2019 Bus Monthly Report

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YRLY TOTALS
Senior	Senior	Senior	Senior	Senior	Senior	Senior	Senior	Senior	Senior	Senior	Senior	
758	807	855	868	819	826	765	827	747				7272
												0
												0
Disabled	Disabled	Disabled	Disabled	Disabled	Disabled	Disabled	Disabled	Disabled	Disabled	Disabled	Disabled	0
335	334	371	359	344	355	308	269	243				2918
												0
												0
General	General	General	General	General	General	General	General	General	General	General	General	0
0	0	0	0	0	0	0	0	0	0	0	0	0
												0
												0
Total Units	Total Units	Total Units	Total Units	Total Units	Total Units	Total Units	Total Units	Total Units	Total Units	Total Units	Total Units	0
1093	1141	1226	1227	1163	1210	1073	1096	990				10219
New Riders	New Riders	New Riders	New Riders	New Riders	New Riders	New Riders	New Riders	New Riders	New Riders	New Riders	New Riders	
TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD				

McHenry Township General Assistance and Emergency Assistance Report
Calendar Year 2019

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
GA													
active client	3	3	3	3	4	6	6	6	4				
denied	7	19	17	15	20	13	29	13	20				
in-process	0	0	1	1	2	1	0	1	0				
sanctioned	0	0	0	0	0	0	0	0	1				
terminated	1	0	0	0	0	0	0	0	2				
inquiries	0	0	0	0	0	0	0	0	0				
Total	11	22	21	19	26	20	35	20	27				**201**
Amt. Disb.	$915.00	$915.00	$915.00	$915.00	$1,170.00	$1,830.00	$1,810.00	$1,390.00	$1,245.00				**$11,105.00**
Med. Disb.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		**$ -**
EA													
approved	6	10	11	8	13	12	16	13	17				
denied	0	0	1	0	0	0	1	0	0				
in-process	0	0	0	0	0	0	0	0	0				
Total	6	10	12	8	13	12	17	13	17				**108**
Amt. Disb.	$3,546.79	$5,240.20	$6,090.00	$3,824.24	$6,107.00	$5,219.82	$8,200.00	$7,584.27	$9,030.43				**$54,842.75**
								Total McHenry GA and EA Distributed:					**$65,947.75**
**** SA**													
clients	15	28	43	22	61	34	61	36	31				
denied	9	11	5	1	2	12	10	6	4				
in-process	0	0	0	0	0	0	0	0	0				
Total	24	39	48	23	63	46	71	42	35				**391**
Amt. Disb.	$1,150.00	$3,272.37	$3,572.87	$3,242.93	$5,675.02	2,451,73	$5,346.11	$3,249.39	$4,231.67				**$29,740.36**

** These are not McHenry Township Funds

			1
GA/EA	**Richmond**	**Township**	**0**
GA/EA	**Burton**	**Township**	

Total Distributed **$95,688.11**

McHenry Township

Parks and Facility Report

September 2019

Hall Rentals: (See attached Rental Report)

Town Hall / Johnsburg and McHenry Rooms:

- **55** Non-profit group meetings/functions, Parties, Special Events

Recreation Center / Lakemoor and Wonder Lake Rooms:

- **11** Non-profit group meetings/functions, Special Events

WHCC Community Center:

- **8** Non-profit meetings/functions, Parties, Special Events

Picnic Shelters:

- **9 Rentals / Resident rentals/Cub Scout Camp/Girl Scout events**
  Touch A Truck

Athletic Field Use:

- **42 Baseball Field scheduled for September:**
  Johnsburg Pigtails, McHenry Church League, Canes, Cobras, Chaos Pro Player, McHenry Matrix
- **Baseball Tournaments scheduled:**

- **12 Soccer Fields Scheduled:**
  Northern United Soccer League

- **8 Football:** (September thru November)
  McHenry Junior Warrior League, Johnsburg Junior Skyhawks.

- **2 Cross Country Meet** (August thru October)
  Johnsburg High School, McHenry High

Sled Hill: **Closed for the Season**

Vandalism: **None**

Weather Damage: Continued Field Flooding,

****

Parks and Buildings Projects:

Completed Projects:

- ☑ Grass cutting.
- ☑ Continued field leveling
- ☑ Continued water on fields problems
- ☑ Sled Hill camera repaired
- ☑ Fertilizing Park grounds area
- ☑ PA system working properly
- ☑ Installed Football cross over bridge
- ☑ Rec Center bathroom floors installed
- ☑ TH Unit 5 HVAC repaired
- ☑ Parks garage yard fencing completed.

Active/Scheduled Projects/Even

- Replace WHCC patio, steps and walk with brick in.
- Drainage system continues at Athletic fields by the Road Dept.
- Repairing Baseball Utility Shed
- HVAC units being serviced
- Replaced 7 lower parking lot lights
- Replaced 2 Road dept. entrance lights.
- Replacing Rec Center front doors 10/5

Planned Projects/Events:

- Install two new yard lights for the parks dept.
- Fire alarm Panel replacement and adding Co2 detection
- Install breakfast bar in senior center.
- Athletic field Fertilizing.
- Install ceiling in warming shelter for safety.
- Front Desk protection analysis.
- Plant two trees for the Heart Transplant group.

September 2019 Hall/Shelter Rental Report

Town Hall	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
AA Design for Living		1		1					1		1					1		1					1		1					1		9
McHenry Soberfest				1														1	1													3
Boy Scouts			1						1	1							1							1								5
Daily Walking			1	1		1			1	1	1	1	1			1	1	1	1	1			1	1	1	1	1			1		19
Tia Chi												1														1						2
Line Dance						1							1							1							1					4
BNB Dance Group			1			1				1							1							1								5
Senior Meeting Club																																0
Special Events/Parties				1	1		1		1			1		1	1														1			8
Total	0	1	3	4	1	3	1	0	4	3	2	3	2	1	1	2	3	3	2	2	0	0	2	3	2	2	2	0	1	2	0	55

Special Events	
Board Mtg 9/12	
Blue Star Mtg 9/26	
Twn Annual Mtg 9/20	
Asses. Appls Mtg 9/25	
GOP Comm Mtg 9/15	
Parties	**Security**
Soberfest Alan 9/7	
Baez 16 Party 9/14	Yes
Sandoval Set-Up 9/27	
Sandoval 15th 9/28	Yes

Rec Center	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
Girl Scouts																										1						1
Daisey's																																0
Cub Scouts																																0
Bugle Corp.							1																									1
4H Trail Blazers																																0
Evergreen Townhome Ass.																		1														1
Soccer UNF																																0
Woodstock Squares					1		1					1							1							1						5
BNB Dance																				1												1
McHenry Bike Club																																0
Knights of Columbus												1																				1
Relay for Life													1																			1
																																0
Total	0	0	0	0	1	0	2	0	0	0	0	2	1	0	0	0	0	1	1	1	0	0	0	0	0	2	0	0	0	0	0	11

Special Events	
Washroom Proj. 9/1-3	
Touch a Truck 9/21	
Road Assoc. Mtg 9/9	
Parties	

WHCC	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
Womens AA		1							1							1							1							1		5
Whispering Echoes																	1															1
Chain Of Lakes Eagles Club																																0
Girl Scouts			1																													1
NUFC Soccer				1																												1
Warming Shelter																																0
Johnsburg Service Committee																																0
McHenry Bike Club																																0
Relay for Life																																0
Total	0	1	1	1	0	0	0	0	1	0	0	0	0	0	0	1	1	0	0	0	0	0	1	0	0	0	0	0	0	1	0	8

Special Events	
Twnshp Repb Mg 9/10	
Parties	**Events**
Sherman Party 9/13	

Shelters	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
Shelter 1																					1											1
Shelter 2																					1											1
Shelter 3																					1											1
Shelter 4																					1											1
Shelter 5							1														1								1			3
Shelter 6																					1											1
Shelter 7																					1											1
Other																																0
Total	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	1	0	0	9

Special Events	
Touch a Truck 9/21	
Parties	**Events**
Brass Band Pract. 9/7	
Himplemann Party 9/29	

Assessor Report
October 10, 2019

The McHenry Township Assessor's office mission is to administer the township assessment program in a manner that will result in public confidence. We will be diligent in our responsibilities, we will strive to deliver the highest degree of accuracy, productivity as well as fairness, all while continuing to be good financial stewards with the resources the taxpayers have entrusted us with, and always remembering it is the taxpayers we are here to serve.

- Assessments were published in the Herald on September 18th, last day to file an appeal is Friday October 18th.

- At the appeal forum on September 25th, I had 70 residents in attendance. I continue to have extended hours for appointments, with this Saturday morning (October 12th) and next Thursday (Oct 17th) the remaining 2 dates. Residents that have questions or need assistance can also always come in during business hours Monday - Friday. (Township offices will be closed on Monday Oct 14th).

- Just a reminder to anyone that does file an appeal that the appeal process goes on until February of 2020 as the Board of Review hears appeals from the entire county. All appeals will be acted upon and any change to the assessment will be reflected in the next tax bill that comes out in May of 2020.

- FYI...My field staff does go out to all properties that file an appeal and any that are used as comparable evidence, if we do not have current information and photos of those properties. So you may see my staff at your property even if you yourself do not file an appeal.

- As of Monday, there are 135 appeals at the county. I certainly expect more and typically the largest numbers come in during the last week. We have been busy in the office with calls, emails and walk- ins and that is the focus of the work in the office at this point. Once the appeal deadline passes we will begin to respond to every appeal.

- This week there have been PTAB hearings (state appeals) held in the county. There were 12 hearings for McHenry Township, from 2016 and 2017 appeals. Those decisions will most likely decided by next spring.

Respectfully submitted,

Mary Mahady
Mary Mahady
McHenry Township Assessor

McHENRY TOWNSHIP ROAD DISTRICT

Always doing more for less!

McHenry Township Road District
Monthly Trustee Report
10-10-2019

Road District Information and Current Activities

2019 - 2020 Road Program – No Changes

2019 - 2020 Construction Projects:

Shalimar Subdivision Reconstruction *(currently in bidding phase, January Bid Letting)**
Huemann Subdivision Reconstruction *(currently in bidding phase, January Bid Letting)**
E. Pistakee Bay Subdivision Reconstruction *(currently in bidding phase, January Bid Letting)**
Mineral Springs Drive Reconstruction *(currently in bidding phase, January Bid Letting)**
Emerald Park – Mid Oak, Elm Oak and Fair Oak *(currently in bidding phase, January Bid Letting)**
North Ave. and North Blvd – CDBG Grant *(currently in design phase, Spring Bid Letting)*

** Shalimar, Huemann and E. Pistakee Bay have recently been bid out. Unfortunately, the low bid for these projects was 22% higher than the Engineer's Estimate of Probable Cost. Based on this, we have decided to reject all bids and re-advertise the project for bidding in January, 2020.*

Reclamite Treatment – was completed at the end of August.

Crack Sealing Treatment – We hope to start this work within the next couple weeks.

Indian Ridge – Project construction is completed. Closeout paperwork is being finalized.

IGA – NSR County Roads – No Change

Engineering is proceeding for this year's construction projects. Listed below are a couple of side notes:

1. Additionally, we are pursuing efforts to reconstruct the south section of Orchard Beach as a joint project with MTRD, McDOT, City of McHenry and the Homeowners Association. This is a unique situation because the road is considered the City of McHenry's, it only services township residents and we plow it because it is an extension of our section of Orchard Beach. I attended the August 19th McHenry City Council meeting to again request they join us in the project. At that meeting they continued the discussion to a future meeting to allow for more consideration of the project.

Non-Dedicated Road Maintenance Assistance

We are currently scheduling milling and overlay of N. Woodlawn Park Avenue (Sunnybank Association). We anticipate this work to be completed in October.

We are currently scheduling patching of N. Woodland Park Avenue (Woodlawn Park Association) and anticipate this work being completed within the next month.

CDBG Grant – No Change

Final approvals are completed and we will be receiving $142,000 for the reconstruction of North Blvd. and North Ave. that are currently non-dedicated roads. Once this reconstruction is completed they will then become part of the road district. Unfortunately, due to the grant funding process, the reconstruction will not be completed until next year. However, we will be completing the engineering and bid documents in preparation for a spring bidding.

Nippersink Subdivision/Association Floodplain Buyout

We are currently working to find funding for the 25% local contribution prior to moving forward with this program. Additionally, we are considering having an information meeting to update the interested residents on funding issues and timeframe.

Right-of-way Revegetation

Mowing has been completed on our first two projects for revegetation (Ringwood Rd. & Lincoln Rd.).

We are currently treating areas that are proposed to be seeded with natural vegetation this winter. An additional treatment will occur in about one month.

Roadway Striping

We are currently completing the last of our striping which had been previously delayed due to all the rain.

Monthly Recycling/Brush Disposal Event

We did not have a September recycling event due to Touch-A-Truck. Our next recycling event will be Saturday, October 19th.

2019 Touch-A-Truck

Unfortunately, the weather did not cooperate with us this year. As a result, the event was shortened by two hours. Even with the bad weather, we still had approximately 1,200 participants which enjoyed approximately 55 vehicles from over 30 vendors along with 12 township vehicles.

Salt Supply/Delivery

We received 1,000 tons of salt in preparation for the coming winter. This is in addition to the 2,400 tons we will be contracting for to carry us through the winter based on the severity of last winter. Contracts for the 2,400 tons will be forthcoming.

Flooding Prevention/Sandbag Services

Due to recent flooding issues, we have been supplying sandbags to residents needing assistance in preventing property damage.

FROM WHAT I HAVE BEEN TOLD, TRUSTEE ANDERSON STATED THAT THIS IS BEING DONE TO BUY VOTES. CONTRAY TO THIS STATEMENT, WE DO THIS BECAUSE NOBODY ELSE IS THERE TO PROVIDE ASSISTANCE TO THE RESIDENTS.