

Maine Township Town Hall
1700 Ballard Road Park Ridge, IL 60068
Wednesday, July 31, 2019

Special Township Board Meeting

NOTICE IS HEREBY GIVEN that a Special Township Board Meeting of the Maine Township Board, Cook County, Illinois will be held on Wednesday, July 31, 2019 at 6:30 p.m. in accordance with Section 80-10(b) of the Illinois Township Code, 60 ILCS 1/80-10(b). Said meeting has been called by Township Trustees David Carrabotta, Claire McKenzie and Susan Sweeney. The meeting will be held at 1700 Ballard Road, Park Ridge, IL 60068, for purposes of considering the following agenda:

Bill Review/6:30 in Open Meeting Board Room

- Review of General Assistance, Town Fund, and Road District Expenditures.

Call Regular Meeting to Order/7:30

Pledge of Allegiance

Roll Call

Discussion and Potential Action on the Following Items:

1. Approval of Minutes of June 25, 2019 Bill Pay Review
2. Approval of Minutes of June 25, 2019 Board Meeting
3. Approval of General Assistance Expenditures
4. Approval of Road District Expenditures
5. Approval of General Town Fund Expenditures
6. Public Participation
7. Old Business
 - Establish Employee Raises
 - Barton Marketing Group Contract Renewal
8. Personnel
 - MaineStay Family Therapist Position
 - Bookkeeping/HR Position
 - Building Monitor PT Position
9. New Business
 - Township Officials of Illinois 2019-20 Membership
 - Funding Hearing Dates
 - Discussion and Vote on Approval of Bond, Dickson & Conway Client Retainer Agreement as requested by Trustees McKenzie, Carrabotta and Sweeney
10. Officials' Reports
11. Administrator's Report
12. Closed Session
13. Adjournment



ADMINISTRATOR'S REPORT

Date: July, 2019

To: All Elected Officials

From: Dayna Berman, Administrator

A big thank you to all the Elected Officials and staff members who helped out in different capacities at the Taste of Park Ridge this year. The taste proved to be another successful event with great food and talented local entertainment. A good time was had by all who attended.

I was busy this month interviewing for several open positions. Mike Samaan, Maintenance Foreman and I interviewed candidates for the building monitor position. Supervisor Morask, Denise Jajko and I also interviewed several candidates for the open bookkeeping/HR position. I conducted a second interview with the applicant we are recommending to fill the position of Bilingual therapist in the MaineStay department. She is most qualified for the position and know she will be a great asset to our team.

Every July, we review workplace safety and practice the protocols and procedures that we follow all year long. For example, we will be planning two fire drills, with the help of the Park Ridge Fire Department, one that staff knows about and one they do not. Last year, we had a police officer come out to review safety and security protocols. We are currently in the process of planning facility enhancements that will enable to us to better protect our residents and employees. We also update our building access records and updated building codes. First aid and AED stations are inspection for compliance. Lastly, we have all staff and Elected Officials fill out "Emergency Information Update" forms to be filed so we have the most updated information.

We are gearing up for National Night Out which will take place on August 6th in Dee Park. Every year, I have a representative from each department present to answer questions and hand out information to all attendees. We also help run the carnival games for the kids and hand out small prizes. The posters have just begun to come in for the poster contest and once again the youth have done a great job and it will be hard to pick a winner!

MAINE TOWNSHIP GENERAL TOWN FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
		04:24:18 PM							
	REVENUE								
	Property Tax	1,713,950.37	65,583.41	26,158.25	0.00	1,805,692.03	4,060,000.00	2,254,307.97	56%
	Interest Income	2,083.10	2,342.53	2,148.83	1,922.87	8,497.33	22,208.00	13,710.67	62%
	MaineStay Fees	2,915.00	2,471.50	6,617.50	2,408.00	14,412.00	24,656.00	10,244.00	42%
	Senior Programs	0.00	0.00	0.00	0.00	0.00	3,554.00	3,554.00	100%
	MaineStreamers	0.00	14,560.68	77,494.38	64,224.50	156,279.56	365,142.00	208,862.44	57%
	Yard Stickers and Rebates	211.50	2,215.72	572.50	1,575.75	4,575.47	12,402.00	7,826.53	63%
	Postage	181.44	430.92	158.76	612.36	1,383.48	4,184.00	2,800.52	67%
	Food Pantry Cash Donations	0.00	0.00	20,374.30	10,193.51	30,567.81	51,265.00	20,697.19	40%
	Garage Sale	0.00	0.00	0.00	0.00	0.00	4,351.00	4,351.00	100%
	Passport Fees	4,746.00	9,819.00	4,448.00	6,242.70	25,255.70	71,124.00	45,868.30	64%
	Vehicle Sticker Fees	0.00	0.00	130.00	0.00	130.00	165.00	35.00	21%
	Transportation Fees	102.00	63.00	87.00	145.00	397.00	1,417.00	1,020.00	72%
	Prsni Prop Replacement Tax	0.00	16,960.42	20,619.50	0.00	37,579.92	67,653.00	30,073.08	44%
	Other Income	4,547.72	75.00	921.25	0.00	5,543.97	7,290.00	1,746.03	24%
	NET REVENUE	1,728,737.13	114,522.18	159,730.27	87,324.69	2,090,314.27	4,695,411.00	2,605,096.73	55%

MAINE TOWNSHIP GENERAL TOWN FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	EXPENSES								
	ADMINISTRATION								
	Salaries/Gross Pay Account	43,929.93	46,293.78	71,408.92	48,731.15	210,363.78	620,371.00	410,007.22	66%
	Salaries/Elected Officials	13,436.08	13,436.08	16,256.52	13,103.30	56,231.98	187,650.00	131,418.02	70%
	IDES	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Social Security	4,362.61	4,543.46	6,668.50	4,693.52	20,268.09	63,000.00	42,731.91	68%
	IMRF	4,536.92	4,752.32	6,762.73	4,764.32	20,816.29	62,000.00	41,183.71	66%
	Administrative Div. Health Ins.	27,809.13	27,809.13	27,380.48	27,676.87	110,675.61	368,363.00	257,687.39	70%
	Life Insurance	194.60	194.60	194.60	194.60	778.40	2,426.00	1,647.60	68%
	Dental Insurance	1,690.90	2,284.10	1,978.60	952.40	6,906.00	17,671.00	10,765.00	61%
	Accounting Services	1,209.66	7,324.84	1,596.91	1,344.75	11,476.16	37,212.00	25,735.84	69%
	Building & Grounds Maint	558.08	464.93	373.99	4,932.59	6,329.59	21,196.00	14,866.41	70%
	Community Info-Support	0.00	3,541.00	3,541.00	3,541.00	10,623.00	42,493.00	31,870.00	75%
	Conferences Meetings	0.00	75.00	0.00	0.00	75.00	822.00	747.00	91%
	Special Programs	57.19	0.00	600.00	234.20	891.39	2,394.00	1,502.61	63%
	Dues Subscriptions	0.00	0.00	35.00	2,050.00	2,085.00	4,008.00	1,923.00	48%
	Equipment Leasing Maint	1,230.25	522.00	1,290.25	1,439.16	4,481.66	19,659.00	15,177.34	77%
	Gen Ins Liability Ins Bond	0.00	0.00	64,924.40	0.00	64,924.40	65,100.00	175.60	0%
	Website\Email Host	5,000.00	0.00	6,600.00	896.37	12,496.37	16,384.00	3,887.63	24%
	Print Management	320.20	320.20	320.20	320.20	1,280.80	3,842.00	2,561.20	67%
	Computer Tech Support	520.00	520.00	520.00	520.00	2,080.00	6,240.00	4,160.00	67%
	Legal Services	9,937.50	22,865.65	13,977.80	9,056.70	55,837.65	100,000.00	44,162.35	44%
	Mileage-Travel-Lodging Exp	0.00	15.00	0.00	0.00	15.00	947.00	932.00	98%
	Police Protection	0.00	0.00	0.00	8,600.00	8,600.00	49,800.00	41,200.00	83%
	Plan Commission	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Postage	8,644.43	3,321.57	-455.70	7,602.83	19,113.13	28,901.00	9,787.87	34%
	Printing Publishing	920.56	6,124.27	1,055.82	8,773.00	16,873.65	32,174.00	15,300.35	48%
	Food Pantry	0.00	0.00	0.00	1,175.50	1,175.50	15,278.00	14,102.50	92%
	Code Enforcement Expense	25.49	0.00	0.00	15.98	41.47	766.00	724.53	95%
	Maine Township Rec. Connecti	3,196.68	2,653.66	6,185.30	3,443.80	15,479.44	45,705.00	30,225.56	66%
	Telecommunications	1,991.65	1,877.49	1,742.50	2,007.04	7,618.68	23,063.00	15,444.32	67%
	Staff Training	0.00	0.00	0.00	0.00	0.00	325.00	325.00	100%
	Transportation/Mainelines	0.00	75.00	0.00	0.00	75.00	4,565.00	4,490.00	98%
	Utilities	2,853.01	2,242.15	1,778.48	1,359.95	8,233.59	25,399.00	17,165.41	68%
	Miscellaneous (Adminstr)	0.00	0.00	0.00	9,876.00	9,876.00	66.00	-9,810.00	-14864%
	Neighborhood Watch	0.00	225.00	0.00	912.50	1,137.50	2,240.00	1,102.50	49%
	Office Supplies/Sm. Equipment	0.00	2,182.75	546.35	808.42	3,537.52	12,178.00	8,640.48	71%
	Operating Supplies Maint	248.05	580.05	1,510.74	1,284.67	3,623.51	9,236.00	5,612.49	61%
	Vehicle Expense	0.00	25.00	0.00	25.00	50.00	2,408.00	2,358.00	98%
	Building	0.00	82.67	0.00	0.00	82.67	1,053.00	970.33	92%
	Equipment Purchases	0.00	0.00	0.00	0.00	0.00	5,875.00	5,875.00	100%
	Capital Fund	3,800.00	4,750.00	4,290.00	1,700.00	14,540.00	250,000.00	235,460.00	94%
	Total	136,472.92	159,101.70	241,083.39	172,035.82	708,693.83	2,150,812.00	1,442,118.17	67%

MAINE TOWNSHIP GENERAL TOWN FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	ASSESSOR								
	Assessor Division Salary	14,216.60	14,184.20	22,321.20	14,940.20	65,662.20	192,376.00	126,713.80	66%
	Assessor Division SS	1,005.71	1,003.24	1,605.17	1,061.06	4,675.18	14,355.00	9,679.82	67%
	Assessor Division IMRF	1,326.10	1,326.10	1,989.14	1,326.10	5,967.44	17,584.00	11,616.56	66%
	Health Insurance	9,465.24	9,465.24	9,465.24	9,465.24	37,860.96	121,451.00	83,590.04	69%
	Dental Insurance	185.00	18.00	18.00	18.00	239.00	5,022.00	4,783.00	95%
	Life Insurance	41.70	41.70	41.70	41.70	166.80	500.00	333.20	67%
	Conferences Meetings	0.00	0.00	0.00	0.00	0.00	848.00	848.00	100%
	Cook Cty Assessor Tie-in	0.00	0.00	475.00	0.00	475.00	1,025.00	550.00	54%
	Dues-Subscriptions	0.00	0.00	0.00	0.00	0.00	452.00	452.00	100%
	Equipment Leasing-Maint	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Mileage-Travel-Lodging Exp	0.00	744.21	37.74	0.00	781.95	1,200.00	418.05	35%
	Postage	0.00	0.00	0.00	0.00	0.00	400.00	400.00	100%
	Printing-Publishing	0.00	0.00	0.00	0.00	0.00	397.00	397.00	100%
	Sidwell Maps	0.00	510.00	0.00	0.00	510.00	707.00	197.00	28%
	Staff Training	0.00	0.00	0.00	0.00	0.00	116.00	116.00	100%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	177.00	177.00	100%
	Office Supplies/Sm Equipment	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Total	26,240.35	27,292.69	35,953.19	26,852.30	116,338.53	356,612.00	240,273.47	67%

MAINE TOWNSHIP GENERAL TOWN FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	MAINESTAY								
	MaineStay Salary	25,962.29	25,998.59	39,018.30	28,921.90	119,901.08	345,320.00	225,418.92	65%
	Social Security	1,880.64	1,880.64	2,851.64	2,107.05	8,719.97	28,000.00	19,280.03	69%
	IMRF	2,749.68	2,749.68	4,124.52	3,065.18	12,689.06	38,000.00	25,310.94	67%
	Administrative Div. Health Ins.	14,860.49	14,860.49	14,860.49	14,860.49	59,441.96	169,046.00	109,604.04	65%
	Life Ins.	97.30	97.30	97.30	97.30	389.20	1,203.00	813.80	68%
	Dental Ins.	838.00	1,633.40	42.00	42.00	2,555.40	5,530.00	2,974.60	54%
	Conferences-Meetings	0.00	0.00	0.00	0.00	0.00	610.00	610.00	100%
	Consultation/Staff Training	329.00	224.00	0.00	20.00	573.00	1,960.00	1,387.00	71%
	Special Programs - MaineStay	236.59	400.00	6,034.52	0.00	6,671.11	9,515.00	2,843.89	30%
	Dues-Subscriptions/Licensures	75.00	718.77	125.00	0.00	918.77	1,866.00	947.23	51%
	Print Management	220.20	220.20	220.20	220.20	880.80	2,642.00	1,761.20	67%
	Gen Ins Liability Ins Bond	1,032.00	0.00	0.00	0.00	1,032.00	1,150.00	118.00	10%
	Computer Tech Support	520.00	520.00	520.00	520.00	2,080.00	6,240.00	4,160.00	67%
	Mileage-Travel-Lodging Exp	0.00	126.54	84.08	0.00	210.62	1,608.00	1,397.38	87%
	Postage	24.05	230.75	11.10	8.80	274.70	431.00	156.30	36%
	Printing-Publishing	38.25	38.25	114.65	187.25	378.40	1,383.00	1,004.60	73%
	Community Education	31.84	0.00	0.00	0.00	31.84	101.00	69.16	68%
	Training Manual & Books	0.00	0.00	0.00	0.00	0.00	288.00	288.00	100%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	41.00	41.00	100%
	Office Supplies/Sm Equipment	139.00	433.40	0.00	0.00	572.40	3,974.00	3,401.60	86%
	Youth Recreation Fund	0.00	0.00	1,207.00	1,529.40	2,736.40	2,964.00	227.60	8%
	Summer Youth Camp	0.00	800.00	2,731.54	419.63	3,951.17	9,948.00	5,996.83	60%
	Garage Sale	0.00	0.00	0.00	0.00	0.00	430.00	430.00	100%
	Total	49,034.33	50,932.01	72,042.34	51,999.20	224,007.88	632,250.00	408,242.12	65%

MAINE TOWNSHIP GENERAL TOWN FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	SENIOR								
	Senior Salary	19,558.97	21,558.70	32,338.05	21,558.70	95,014.42	273,540.00	178,525.58	65%
	Social Security	1,465.78	1,618.76	2,443.38	1,611.42	7,139.34	21,500.00	14,360.66	67%
	IMRF	2,084.99	2,298.16	3,447.24	2,298.16	10,128.55	28,800.00	18,671.45	65%
	Life Ins.	69.50	69.50	69.50	69.50	278.00	861.00	583.00	68%
	Dental Ins.	1,574.30	208.50	119.50	588.84	2,491.14	2,171.00	-320.14	-15%
	Administrative Div. Health Ins.	8,495.79	8,495.79	8,495.79	8,433.97	33,921.34	111,802.00	77,880.66	70%
	Conferences-Meetings	0.00	0.00	0.00	0.00	0.00	387.00	387.00	100%
	Special Programs	0.00	0.00	407.85	0.00	407.85	6,783.00	6,375.15	94%
	Print Management	245.20	245.20	245.20	245.20	980.80	2,942.00	1,961.20	67%
	Dues-Subscriptions	0.00	0.00	0.00	0.00	0.00	125.00	125.00	100%
	Mileage-Travel-Lodging Exp	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Postage	140.25	1,156.20	113.35	1,108.05	2,517.85	11,209.00	8,691.15	78%
	Printing-Publishing	0.00	1,037.00	0.00	930.00	1,967.00	10,830.00	8,863.00	82%
	Telecommunications	2.95	0.00	2.03	2.31	7.29	35.00	27.71	79%
	Office Supplies/Sm Equipment	0.00	0.00	0.00	0.00	0.00	2,826.00	2,826.00	100%
	Computer Tech Support	520.00	520.00	520.00	520.00	2,080.00	6,240.00	4,160.00	67%
	MaineStreamers	25,367.78	16,703.31	29,559.62	41,924.77	113,555.48	304,456.00	190,900.52	63%
	Total	59,525.51	53,911.12	77,761.51	79,290.92	270,489.06	784,508.00	514,018.94	66%

MAINE TOWNSHIP GENERAL TOWN FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	CLERK								
	Clerk's Division Salary	9,998.70	10,161.13	15,227.42	10,033.11	45,420.36	132,890.00	87,469.64	66%
	Social Security	742.57	757.77	1,144.85	745.23	3,390.42	10,500.00	7,109.58	68%
	IMRF	1,083.75	1,104.94	1,658.07	1,087.43	4,934.19	14,500.00	9,565.81	66%
	Administrative Div. Health Ins.	3,687.75	3,687.82	3,687.82	3,687.82	14,751.21	47,081.00	32,329.79	69%
	Life Ins.	27.80	27.80	27.80	27.80	111.20	344.00	232.80	68%
	Dental Ins.	181.00	326.00	12.00	12.00	531.00	2,093.00	1,562.00	75%
	Conferences-Meetings	0.00	0.00	0.00	0.00	0.00	145.00	145.00	100%
	Dues-Subscriptions	30.00	0.00	0.00	33.00	63.00	313.00	250.00	80%
	Print Management	220.20	220.20	220.20	220.20	880.80	2,642.00	1,761.20	67%
	Gen Insur Liability Bond	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Mileage-Travel-Lodging Exp	0.00	0.00	13.57	0.00	13.57	10.00	-3.57	-36%
	Staff Training	0.00	0.00	0.00	0.00	0.00	25.00	25.00	100%
	Honor Flight	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100%
	Computer Tech Support	520.00	520.00	520.00	520.00	2,080.00	6,240.00	4,160.00	67%
	Postage	998.15	981.50	634.40	1,292.50	3,906.55	10,792.00	6,885.45	64%
	Printing-Publishing	0.00	275.12	0.00	0.00	275.12	448.00	172.88	39%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	79.00	79.00	100%
	Office Supplies/Sm Equipment	0.00	17.90	0.00	19.00	36.90	806.00	769.10	95%
	Total	17,489.92	18,080.18	23,146.13	17,678.09	76,394.32	229,909.00	153,514.68	67%

MAINE TOWNSHIP GENERAL TOWN FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	OEM								
	Emergency Mgmt Salary	0.00	165.00	450.00	300.00	915.00	6,000.00	5,085.00	85%
	OEM Social Security	0.00	12.59	34.39	22.92	69.90	500.00	430.10	86%
	Uniforms	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Conferences-Meetings	0.00	0.00	0.00	0.00	0.00	71.00	71.00	100%
	Special Programs	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Special Events	0.00	0.00	0.00	0.00	0.00	96.00	96.00	100%
	Citizen Corps Program	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Dues-Subscriptions	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Equipment Leasing-Maint	0.00	0.00	0.00	0.00	0.00	170.00	170.00	100%
	Volunteer Insurance	0.00	591.30	0.00	0.00	591.30	581.00	-10.30	-2%
	Postage	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Computer Tech Support	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Printing-Publishing	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Utilities	236.57	360.13	338.33	455.51	1,390.54	3,754.00	2,363.46	63%
	Telecommunications	272.39	577.02	272.02	59.50	1,180.93	3,166.00	1,985.07	63%
	Staff Training	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Office Supplies/Sm Equipment	0.00	0.00	0.00	0.00	0.00	22.00	22.00	100%
	Operating Supplies	0.00	0.00	0.00	0.00	0.00	82.00	82.00	100%
	Disaster Operations Supplies	0.00	200.00	0.00	0.00	200.00	323.00	123.00	38%
	Building	0.00	315.90	0.00	0.00	315.90	395.00	79.10	20%
	Vehicle Expense	0.00	0.00	1,788.77	0.00	1,788.77	1,800.00	11.23	1%
	Total	508.96	2,221.94	2,883.51	837.93	6,452.34	16,969.00	10,516.66	62%

MAINE TOWNSHIP GENERAL TOWN FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	TOTAL OPERATING EXPENSES	289,271.99	311,539.64	452,870.07	348,694.26	1,402,375.96	4,171,060.00	2,768,684.04	66%

MAINE TOWNSHIP GENERAL ASSISTANCE FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	Wednesday, July 17, 2019	04:24:57 PM							
	REVENUE								
	Beginning Balance								
	Property Tax	342,564.56	8,336.31	4,889.48	0.00	355,790.35	600,000.00	244,209.65	41%
	SS Reimbursement	380.00	0.00	0.00	0.00	380.00	10,813.00	10,433.00	96%
	Interest Income	599.81	4,979.02	594.47	537.77	6,711.07	6,010.00	-701.07	-12%
	Energy Assistance Revenue	1,146.00	928.00	562.00	60.00	2,696.00	21,066.00	18,370.00	87%
	NET REVENUE	345,880.37	27,329.33	6,045.95	597.77	516,197.77	637,889.00	121,691.23	19%
	EXPENSES								
	EXPENSES-ADMINISTRATIVE								
	Gross Pay Account	21,879.70	17,859.58	29,034.27	19,352.82	88,126.37	282,270.00	194,143.63	69%
	IDES	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Social Security	1,621.42	1,313.88	2,166.15	1,446.36	6,547.81	22,000.00	15,452.19	70%
	IMRF	2,332.38	1,903.83	3,095.06	2,063.02	9,394.29	31,000.00	21,605.71	70%
	Administrative Div. Health Ins.	7,423.54	7,423.54	7,423.54	7,617.62	29,888.24	83,482.00	53,593.76	64%
	Life Insurance	69.50	69.50	69.50	69.50	278.00	900.00	622.00	69%
	Dental Insurance	149.00	138.00	148.60	18.00	453.60	4,000.00	3,546.40	89%
	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Accounting Services	433.94	444.94	583.02	464.02	1,925.92	8,871.00	6,945.08	78%
	Conferences Meetings	0.00	0.00	0.00	0.00	0.00	340.00	340.00	100%
	Dues Subscriptions	0.00	0.00	0.00	0.00	0.00	50.00	50.00	100%
	Print Management	0.00	370.20	370.20	370.20	1,110.60	4,443.00	3,332.40	75%
	General Insurance-Liab-Bond	0.00	0.00	7,144.60	0.00	7,144.60	7,645.00	500.40	7%
	Legal Services	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Mileage-Travel-Lodging	0.00	0.00	0.00	0.00	0.00	885.00	885.00	100%
	Postage	290.98	226.35	232.10	172.90	922.33	3,475.00	2,552.67	73%
	Printing Publishing	370.20	1,664.96	0.00	55.00	2,090.16	628.00	-1,462.16	-233%
	Staff Training	0.00	0.00	0.00	0.00	0.00	389.00	389.00	100%
	Hearing Officer	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Office Supplies	0.00	0.00	31.89	0.00	31.89	2,230.00	2,198.11	99%
	Operating Supplies/Maint	0.00	166.75	462.00	0.00	628.75	941.00	312.25	33%
	Computer Software Development	0.00	0.00	0.00	0.00	0.00	2,350.00	2,350.00	100%
	Comp Tech Support	520.00	520.00	520.00	520.00	2,080.00	6,240.00	4,160.00	67%
	Total	35,090.66	32,101.53	51,280.93	32,149.44	150,622.56	462,144.00	311,521.44	67%
	EXPENSES-ASSISTANCE								
	Client Insurance	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Emergency Assist Program	95.00	95.00	0.00	0.00	190.00	1,150.00	960.00	83%
	Prescription Drugs	0.00	0.00	0.00	0.00	0.00	1,157.00	1,157.00	100%
	Dental Services	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Medical Services	0.00	168.75	0.00	0.00	168.75	12.00	-156.75	-1306%
	Funeral & Burial Services	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%

MAINE TOWNSHIP GENERAL ASSISTANCE FUND

63%	of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
	Wednesday, July 17, 2019	04:24:57 PM							
	Client Utilities	961.08	786.31	808.20	487.40	3,042.99	7,569.00	4,526.01	60%
	Shelter-Rent	4,951.66	5,232.22	4,877.22	4,944.22	20,005.32	64,281.00	44,275.68	69%
	Ambulance Paramedic	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Food/Pers essentials	6,000.00	6,000.00	0.00	0.00	12,000.00	42,555.00	30,555.00	72%
	Transport/Clothing	1,894.00	1,854.00	1,675.00	1,760.00	7,183.00	21,069.00	13,886.00	66%
	Transient	0.00	0.00	0.00	0.00	0.00	1.00	1.00	100%
	Catastro. Med. Insurance	0.00	0.00	0.00	0.00	0.00	4,080.00	4,080.00	100%
	Total	13,901.74	14,136.28	7,360.42	7,191.62	42,590.06	141,878.00	99,287.94	70%
	TOTAL OPERATING EXPENSES	48,992.40	46,237.81	58,641.35	39,341.06	193,212.62	604,022.00	410,809.38	68%

MAINE TOWNSHIP ROAD AND BRIDGE FUND

63% of the year remaining **MAR** **APR** **MAY** **JUN** **YTD DISBURSE** **BUDGET** **BALANCE** **% Left**

REVENUE

Property Tax	735,875.84	28,220.37	11,279.81	0.00	775,376.02	1,902,125.00	1,126,748.98	59%
Other Income	5,213.86	400.00	10,011.02	1,160.33	16,785.21	55,780.00	38,994.79	70%
Interest Income	795.16	853.25	831.67	761.55	3,241.63	3,618.00	376.37	10%
Permit Fees	0.00	425.00	0.00	2,476.75	2,901.75	14,068.00	11,166.25	79%
Persnl Prop Replacement Tx	0.00	16,961.19	20,620.68	0.00	37,581.87	73,033.00	35,451.13	49%
NET REVENUE	741,884.86	46,859.81	42,743.18	4,398.63	835,886.48	2,048,624.00	1,212,737.52	59%

EXPENSES

GENERAL ROAD FUND-ADMINISTRATIVE

Admin Salary Expense	4,659.48	4,659.48	6,989.22	5,498.36	21,806.54	64,000.00	42,193.46	66%
Health Insurance	9,520.80	12,166.19	12,236.63	11,918.87	45,842.49	153,800.00	107,957.51	70%
Life Insurance	55.60	83.40	97.30	83.40	319.70	1,200.00	880.30	73%
Dental Insurance	559.00	129.00	1,820.50	564.00	3,072.50	5,000.00	1,927.50	39%
Alcohol & Drug Testing	0.00	0.00	0.00	0.00	0.00	540.00	540.00	100%
Payroll Service	323.36	334.36	505.95	370.44	1,534.11	4,500.00	2,965.89	66%
Accounting Services	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100%
Conferences Meetings	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100%
Dues Subscriptions	0.00	0.00	250.00	0.00	250.00	550.00	300.00	55%
Legal Services	0.00	0.00	320.00	315.00	635.00	12,000.00	11,365.00	95%
Mileage Travel Expense	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100%
Municipal Replacement Tax	0.00	0.00	0.00	0.00	0.00	35,000.00	35,000.00	100%
Postage	0.00	0.00	23.30	0.00	23.30	175.00	151.70	87%
Printing Publishing	0.00	1,323.51	234.35	1,534.46	3,092.32	6,000.00	2,907.68	48%
Telephone	459.93	598.96	597.35	685.46	2,341.70	6,500.00	4,158.30	64%
Training	0.00	0.00	0.00	0.00	0.00	400.00	400.00	100%
Miscellaneous	0.00	0.00	0.00	112.35	112.35	300.00	187.65	63%
Office Supplies	0.00	21.15	88.06	180.13	289.34	1,500.00	1,210.66	81%
Office Equipment	0.00	0.00	111.99	0.00	111.99	5,000.00	4,888.01	98%
Total	15,578.17	19,316.05	23,274.65	21,262.47	79,431.34	300,465.00	221,033.66	74%

GENERAL ROAD FUND-MAINTENANCE

Maint Salary Expense	16,015.40	0.00	0.00	0.00	16,015.40	130,000.00	113,984.60	88%
Maintenance-Uniforms	827.59	230.77	600.97	0.00	1,659.33	3,000.00	1,340.67	45%
Building Maintenance	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00	100%
Equipment Leasing Maint	1,027.60	1,874.64	2,955.16	7,551.97	13,409.37	85,000.00	71,590.63	84%
Landfill Charges - GRF	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100%
Rentals	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	100%
Street Lighting	0.00	4,565.16	5,020.96	4,512.18	14,098.30	53,500.00	39,401.70	74%
Tree Removal & Spraying	0.00	391.50	0.00	0.00	391.50	20,000.00	19,608.50	98%
Utilities	994.79	61.63	890.55	312.96	2,259.93	9,000.00	6,740.07	75%
Tree Replacement Program	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100%
Gasoline Oil	375.99	1,119.23	1,594.23	2,190.18	5,279.63	30,000.00	24,720.37	82%

MAINE TOWNSHIP ROAD AND BRIDGE FUND

63% of the year remaining	MAR	APR	MAY	JUN	YTD DISBURSE	BUDGET	BALANCE	% Left
Building & Oper Sup Mat 1	0.00	299.71	0.00	0.00	299.71	7,000.00	6,700.29	96%
Maint Equip & Small Tools	0.00	112.12	31.93	271.00	415.05	10,000.00	9,584.95	96%
Supplies (Equipment)	619.46	637.44	269.95	579.37	2,106.22	25,000.00	22,893.78	92%
Supplies Roads GRF	0.00	32.33	190.91	0.00	223.24	4,500.00	4,276.76	95%
Supplies Snow Removal	0.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00	100%
Total	19,860.83	9,324.53	11,554.66	15,417.66	56,157.68	450,500.00	394,342.32	88%

PERMANENT ROAD FUND

Labor On Roads	13,003.09	25,827.39	40,899.62	32,425.46	112,155.56	290,000.00	177,844.44	61%
Drainage	0.00	0.00	0.00	534.00	534.00	10,000.00	9,466.00	95%
Engineering Services	0.00	2,150.00	4,611.25	5,555.64	12,316.89	40,000.00	27,683.11	69%
Landfill Charges - PRF	0.00	0.00	1,135.75	979.80	2,115.55	10,000.00	7,884.45	79%
Project Expenses	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00	100%
Maintenance Roads	0.00	0.00	0.00	3,688.02	3,688.02	405,000.00	401,311.98	99%
Road Improvement Fund	0.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00	100%
Supplies / Roads PRF	50.50	815.68	172.84	1,678.30	2,717.32	45,000.00	42,282.68	94%
Total	13,053.59	28,793.07	46,819.46	44,861.22	133,527.34	953,500.00	819,972.66	86%

EQUIPMENT & BUILDING FUND

Equipment	730.00	0.00	0.00	202,981.89	203,711.89	225,000.00	21,288.11	9%
Building	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100%
Storage Building	1,403.75	2,860.29	1,473.93	1,473.93	7,211.90	19,500.00	12,288.10	63%
Total	2,133.75	2,860.29	1,473.93	204,455.82	210,923.79	259,500.00	48,576.21	19%

SOCIAL SECURITY FUND

Social Security	2,502.47	2,258.24	3,580.24	2,833.64	11,174.59	37,500.00	26,325.41	70%
Total	2,502.47	2,258.24	3,580.24	2,833.64	11,174.59	37,500.00	26,325.41	70%

INSURANCE FUND

Workmans Compensation	0.00	0.00	19,112.00	0.00	19,112.00	19,112.00	0.00	0%
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	535.00	535.00	100%
Gen Ins Liability Ins Bond	0.00	0.00	38,019.00	0.00	38,019.00	38,019.00	0.00	0%
Total	0.00	0.00	57,131.00	0.00	57,131.00	57,666.00	535.00	1%

IL MUNICIPAL RETIREMENT FUND

IMRF	3,590.07	3,249.90	5,104.95	4,042.68	15,987.60	60,000.00	44,012.40	73%
IMRF Employer ERI Cost	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100%
Total	3,590.07	3,249.90	5,104.95	4,042.68	15,987.60	61,000.00	45,012.40	74%

TOTAL OPERATING EXPENSES	56,718.88	65,802.08	148,938.89	292,873.49	564,333.34	2,120,131.00	1,555,797.66	73%

MOTION TO APPROVE PAYROLL FOR PAYDATES OF JUNE 28, 2019,
JULY 12, 2019 AND JULY 26,2019 AND ROAD DISTRICT CHECKS #20966
THROUGH CHECK #21000 IN THE AMOUNT OF \$104,498.21.

Maine Township Road & Bridge Fund

JULY 2019

<u>Check #</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
Wire	June 10	IMRF	Illinois Municipal Retirement Fund	7,380.45
Wire	June 28	Federal Electronic Payroll System	Federal Taxes	4,417.26
Wire	June 28	Illinois Department of Revenue	State Taxes	749.36
S/C	June 28	Paychex	Service Fee	168.65
Dir.Deposit	June 28	Richard A. Brandes	Payroll Check	1,778.28
Dir.Deposit	June 28	Peter Douvalakis	Payroll Check	3,105.66
Dir.Deposit	June 28	Jason D. Fox	Payroll Check	1,512.36
Dir.Deposit	June 28	Dawne Scheel Hayman	Payroll Check	1,606.28
Dir.Deposit	June 28	Peter A. Jimenez	Payroll Check	1,532.93
Dir.Deposit	June 28	Justin E. Mac Intyre	Payroll Check	1,871.98
20966	July 2	The Lincoln National	Employer Paid Life Insurance	87.18
20967	July 2	Blue Cross Blue Shield of IL	July Health Insurance	12,303.82
20968	July 2	The Lincoln National	Voluntary Life Insurance	102.28
20969	July 2	Vision Service Plan (IL)	VSP Voluntary Vision Insurance	6.60
Wire	July 10	IMRF	Illinois Municipal Retirement Fund	5,854.91
Wire	July 12	Federal Electronic Payroll System	Federal Taxes	4,334.77
Wire	July 12	Illinois Department of Revenue	State Taxes	733.35
S/C	July 12	Paychex	Service Fee	168.65
Dir.Deposit	July 12	Richard A. Brandes	Payroll Check	1,806.36
Dir.Deposit	July 12	Peter Douvalakis	Payroll Check	2,915.54
Dir.Deposit	July 12	Jason D. Fox	Payroll Check	1,568.90
Dir.Deposit	July 12	Dawne Scheel Hayman	Payroll Check	1,580.09
Dir.Deposit	July 12	Peter A. Jimenez	Payroll Check	1,532.55
Dir.Deposit	July 12	Justin E. Mac Intyre	Payroll Check	1,756.22
20970	July 22	A T & T	Telephone Service 6/5-7/4/19	396.65
20971	July 22	A T & T	Internet Service 7/3-8/2/19	61.53
20972	July 22	NICOR Gas	Utilities	59.79
Wire	July 26	Federal Electronic Payroll System	Federal Taxes	4,178.51
Wire	July 26	Illinois Department of Revenue	State Taxes	711.87
S/C	July 26	Paychex	Service Fee	183.65
Dir.Deposit	July 26	Richard A. Brandes	Payroll Check	1,747.81
Dir.Deposit	July 26	Peter Douvalakis	Payroll Check	2,850.34
Dir.Deposit	July 26	Jason D. Fox	Payroll Check	1,509.04
Dir.Deposit	July 26	Dawne Scheel Hayman	Payroll Check	1,564.99
Dir.Deposit	July 26	Peter A. Jimenez	Payroll Check	1,532.55
Dir.Deposit	July 26	Justin E. Mac Intyre	Payroll Check	1,649.88
20973	July 31	Alexander Equipment Co, Inc.	Belt-Fan/Air	79.76
20974	July 31	Comed-Garage	Service at Garage	272.11
20975	July 31	Comed-Street Lighting	Street Lighting	4,478.80
20976	July 31	Comed-Traffic Signals	Traffic Signals	44.22
20977	July 31	Conserv FS	Fuel	523.04
20978	July 31	Damiano Diesel Service	Replace Alt (Chipper)	427.94

20979	July 31	Des Plaines Material & Supply	Supplies for Right of Way Restor.	602.63
20980V	July 31	VOID	Void	-
20981	July 31	Peter Douvalakis - Reimb.	Business Use of Phone	50.00
20982	July 31	Flood Brothers Disposal	Landfill Charges	365.00
20983	July 31	Grainger, Inc.	Building Operating Supplies	53.78
20984	July 31	Healy Asphalt Co LLC	Supplies for the Road	510.91
20985	July 31	Home Depot Credit Services	Small Tools & Equipment	387.26
20986	July 31	Hydraulic Pneumatic Corp	End Loader Repair	1,210.00
20987	July 31	Illinois EPA (NPDES)	Annual Permit	1,000.00
20988	July 31	Judge, James, Hoban & Fisher	Legal Services	4,800.00
20989	July 31	MacMunnis, Inc. AAF Com Ed	Offsite Storage	1,473.93
20990	July 31	Maine Twp-Town Fund	June Dental Expense	564.00
20991	July 31	Metro Federal Credit Union	Small Tools & Equipment	91.88
20992	July 31	Napa Auto Parts-Des Plaines	Equipment Supplies & Parts	183.10
20993	July 31	Russo's Power Equipment, Inc.	Supplies for the Roads	785.19
20994	July 31	Security Benefit	Deferred Comp Contributions	1,335.00
20995	July 31	Spaceco, Inc.	MTH Master Agreement Projects	3,647.12
20996	July 31	Verizon Wireless	Telephone & Communications	92.63
20997	July 31	Vollmar Clay Products Co	Drainage Supplies for the Road	1,022.00
20998	July 31	West Side Tractor Sales	Equipment Maintenance	222.39
20999	July 31	Acuity Specialty Products, Inc.	Building Operating Supplies	199.48
21000	July 31	Xclusive Concrete, Inc.	Maintenance of Roads	4,755.00

\$ 104,498.21

We the undersigned members of the Board of Trustees of Maine Township, do hereby certify that we have examined the Payroll for Paydates of June 28, 2019, July 12, 2019 and July 26, 2019 and Road District Checks #20966 through Checks #21000 and authorize the Supervisor to issue Checks in payment.

WITNESS OUR HANDS AND SEALS THIS 31ST DAY OF JULY, 2019

Supervisor

Attest:

Clerk

Trustees

MOTION TO APPROVE PAYROLL FOR PAYDATES OF JUNE 28, 2019,
JULY 12, 2019 AND JULY 26, 2019 AND GENERAL TOWN FUND
CHECKS #56971 THROUGH CHECK #57043 IN THE AMOUNT OF \$365,977.25.

Maine Township General Town Fund

JULY 2019

<u>Check #</u>	<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Amount</u>
Wire	June 28	Federal Electronic Payroll System	Federal Taxes	15,873.22
Wire	June 28	Illinois Department Of Revenue	State Taxes	2,915.17
S/C	June 28	Paychex	Service Fee	363.99
3379	June 28	Susan Moylan Krey	Payroll Check	625.73
3380	June 28	Dorothy D. Moran	Payroll Check	384.52
3381	June 28	Terrence Donnelly	Payroll Check	446.88
Dir.Deposit	June 28	Laura J. Morask	Payroll Check	715.71
Dir.Deposit	June 28	Peter W. Gialamas	Payroll Check	367.62
Dir.Deposit	June 28	Carol A. Langan	Payroll Check	1,381.77
Dir.Deposit	June 28	Dayna E. Berman	Payroll Check	2,449.48
Dir.Deposit	June 28	Denise M. Jajko	Payroll Check	1,468.47
Dir.Deposit	June 28	Doriene K. Prorak	Payroll Check	1,543.58
Dir.Deposit	June 28	Jessica M. Fox	Payroll Check	843.95
Dir.Deposit	June 28	John P. McKenna	Payroll Check	698.36
Dir.Deposit	June 28	Marty Cook	Payroll Check	632.06
Dir.Deposit	June 28	Michael A. Samaan	Payroll Check	1,496.24
Dir.Deposit	June 28	Nader A. Ghazaleh Sr.	Payroll Check	1,116.76
Dir.Deposit	June 28	Nicholas W. Kanehl	Payroll Check	869.90
Dir.Deposit	June 28	Ramsin S. Youkhanes	Payroll Check	69.92
Dir.Deposit	June 28	Robert M. Carozza	Payroll Check	136.82
Dir.Deposit	June 28	Sophia R. Nyanue	Payroll Check	145.90
Dir.Deposit	June 28	Stephen T. Basista	Payroll Check	321.80
Dir.Deposit	June 28	Tracy D. Cummings	Payroll Check	1,065.56
Dir.Deposit	June 28	Victoria K. Rizzo	Payroll Check	1,658.60
Dir.Deposit	June 28	Debra A. Babich	Payroll Check	1,403.61
Dir.Deposit	June 28	Elizabeth J. Coy	Payroll Check	1,347.97
Dir.Deposit	June 28	Faris E. Dababneh	Payroll Check	1,029.09
Dir.Deposit	June 28	Mary Dolores Phillips	Payroll Check	632.94
Dir.Deposit	June 28	Anne M. Kolpak-Camarano	Payroll Check	1,269.49
Dir.Deposit	June 28	Anna E. Lydka	Payroll Check	1,482.76
Dir.Deposit	June 28	Branka Mackic-Aleksic	Payroll Check	899.71
Dir.Deposit	June 28	Kristina A. Christie	Payroll Check	908.76
Dir.Deposit	June 28	Naomi J. Bowman	Payroll Check	1,128.84
Dir.Deposit	June 28	Richard D. Lyon	Payroll Check	2,185.80
Dir.Deposit	June 28	Yessenia Cornejo	Payroll Check	3,157.47
Dir.Deposit	June 28	Karen A. Cohen	Payroll Check	1,151.54
Dir.Deposit	June 28	Marie C. Dachniwsky	Payroll Check	1,412.19
Dir.Deposit	June 28	Monika Jaroszewicz	Payroll Check	1,324.01
Dir.Deposit	June 28	Oksana T. Bukaczyk	Payroll Check	1,113.68
Dir.Deposit	June 28	Therese A. Tully	Payroll Check	1,473.93
Dir.Deposit	June 28	Annette Galante	Payroll Check	994.25
Dir.Deposit	June 28	Catherine Fredericksen	Payroll Check	436.32
Dir.Deposit	June 28	Rosalind Luburich	Payroll Check	558.65

Dir.Deposit	June 28	Wieslawa Tytko	Payroll Check	1,587.30
Dir.Deposit	June 28	John Bennett	Payroll Check	135.43
56971	July 2	Castillo Service Group	Capital Fund-Remaining Balance	5,750.00
56972	July 2	The Lincoln National	Employer Paid Life Ins.	450.43
56973	July 2	Aflac	Aflac Life	126.14
56974	July 2	Aqua Illinois, Inc.	Water/Sewer 5/24-6/24	177.69
56975	July 2	Republic SVC #551	Monthly Pay 7/1-7/31	277.94
56976	July 2	Blue Cross Blue Shield	July Health Insurance	74,569.09
56977	July 2	Comcast	Internet & Fax 6/19-7/18	314.57
56978	July 2	Dish	Cable Service 6/26-7/25	48.03
56979	July 2	NCPERS Group Life Ins.	IMRF Voluntary Life Ins.	96.00
56980	July 2	The Lincoln National	Voluntary Life Insurance	111.54
56981	July 2	Vision Service Plan (IL)	VSP Voluntary Vision Ins.	122.12
Wire	July 2	Paychex Time Attendance Fee	Payroll Administration Fee	579.20
Wire	July 10	IMRF	Illinois Municipal Retirement Plan	21,935.95
Wire	July 12	Federal Electronic Payroll System	Federal Taxes	16,730.38
Wire	July 12	Illinois Department Of Revenue	State Taxes	3,095.98
S/C	July 12	Paychex	Service Fee	375.94
3382	July 12	Susan Moylan Krey	Payroll	946.24
3383	July 12	Walter Kazmierczak	Payroll	4,404.28
3384	July 12	David A. Carrabotta	Payroll	-
3385	July 12	Dorothy D. Moran	Payroll	509.06
3386	July 12	Terrence Donnelly	Payroll	371.02
Dir.Deposit	July 12	Laura J. Morask	Payroll	663.61
Dir.Deposit	July 12	Peter W. Gialamas	Payroll	315.52
Dir.Deposit	July 12	Claire R. McKenzie	Payroll	434.81
Dir.Deposit	July 12	Kimberly Jones	Payroll	416.73
Dir.Deposit	July 12	Susan Kelly Sweeney	Payroll	453.58
Dir.Deposit	July 12	Carol A. Langan	Payroll	1,378.98
Dir.Deposit	July 12	Dayna E. Berman	Payroll	2,446.26
Dir.Deposit	July 12	Denise M. Jajko	Payroll	1,467.28
Dir.Deposit	July 12	Doriene K. Prorak	Payroll	1,542.39
Dir.Deposit	July 12	Jessica M. Fox	Payroll	804.76
Dir.Deposit	July 12	John P. McKenna	Payroll	639.49
Dir.Deposit	July 12	Marty Cook	Payroll	632.06
Dir.Deposit	July 12	Michael A. Samaan	Payroll	1,495.00
Dir.Deposit	July 12	Nader A. Ghazaleh Sr.	Payroll	1,092.13
Dir.Deposit	July 12	Nicholas W. Kanehl	Payroll	868.53
Dir.Deposit	July 12	Ramsin S. Youkhanes	Payroll	30.59
Dir.Deposit	July 12	Robert M. Carrozza	Payroll	55.59
Dir.Deposit	July 12	Sophia R. Nyanue	Payroll	141.74
Dir.Deposit	July 12	Stephen T. Basista	Payroll	324.22
Dir.Deposit	July 12	Tracy D. Cummings	Payroll	1,265.25
Dir.Deposit	July 12	Victoria K. Rizzo	Payroll	1,654.77
Dir.Deposit	July 12	Debra A. Babich	Payroll	1,399.73
Dir.Deposit	July 12	Elizabeth J. Coy	Payroll	1,344.14
Dir.Deposit	July 12	Faris E. Dababneh	Payroll	1,025.23
Dir.Deposit	July 12	Mary Dolores Phillips	Payroll	632.94

Dir.Deposit	July 12	Anne M. Kolpak-Camarano	Payroll	1,258.74
Dir.Deposit	July 12	Anna E. Lydka	Payroll	1,478.94
Dir.Deposit	July 12	Branka Mackic-Aleksic	Payroll	896.85
Dir.Deposit	July 12	Kristina A. Christie	Payroll	907.39
Dir.Deposit	July 12	Naomi J. Bowman	Payroll	1,127.47
Dir.Deposit	July 12	Richard D. Lyon	Payroll	2,181.98
Dir.Deposit	July 12	Karen A. Cohen	Payroll	1,150.17
Dir.Deposit	July 12	Marie C. Dachniwsky	Payroll	1,408.37
Dir.Deposit	July 12	Monika Jaroszewicz	Payroll	1,322.82
Dir.Deposit	July 12	Oksana T. Bukaczyk	Payroll	1,112.31
Dir.Deposit	July 12	Therese A. Tully	Payroll	1,471.52
Dir.Deposit	July 12	Annette Galante	Payroll	516.00
Dir.Deposit	July 12	Annette Galante	Payroll	1,660.94
Dir.Deposit	July 12	Catherine Fredericksen	Payroll	355.59
Dir.Deposit	July 12	Rosalind Luburich	Payroll	513.14
Dir.Deposit	July 12	Wieslawa Tytko	Payroll	1,584.56
Dir.Deposit	July 12	John Bennett	Payroll	135.43
56982	July 18	Access One, Inc.	Pot Line Service - 7/1-7/31	149.21
56983	July 18	Comcast Business	July Business Voice Edge Service	1,435.92
56984	July 18	Comed	Electricity & Delivery 6/5-7/5	127.91
56985	July 18	Verizon Wireless-Admin	Telecommunications	165.65
Wire	July 26	Federal Electronic Payroll System	Federal Taxes	13,865.47
Wire	July 26	Illinois Department Of Revenue	State Taxes	2,611.18
S/C	July 26	Paychex	Service Fee	354.12
3387	July 26	Susan Moylan Krey	Payroll	946.24
3388	July 26	Dorothy D. Moran	Payroll	305.86
3389	July 26	Terrence Donnelly	Payroll	446.88
Dir.Deposit	July 26	Laura J. Morask	Payroll	663.61
Dir.Deposit	July 26	Peter W. Gialamas	Payroll	315.52
Dir.Deposit	July 26	Carol A. Langan	Payroll	1,378.98
Dir.Deposit	July 26	Dayna E. Berman	Payroll	2,452.89
Dir.Deposit	July 26	Denise M. Jajko	Payroll	1,467.28
Dir.Deposit	July 26	Doriene K. Prorak	Payroll	1,542.39
Dir.Deposit	July 26	Jessica M. Fox	Payroll	804.76
Dir.Deposit	July 26	John P. McKenna	Payroll	698.36
Dir.Deposit	July 26	Marty Cook	Payroll	632.06
Dir.Deposit	July 26	Michael A. Samaan	Payroll	1,495.00
Dir.Deposit	July 26	Nader A. Ghazaleh Sr.	Payroll	1,092.08
Dir.Deposit	July 26	Nicholas W. Kanehl	Payroll	868.53
Dir.Deposit	July 26	Robert M. Carrozza	Payroll	194.81
Dir.Deposit	July 26	Sophia R. Nyanue	Payroll	175.08
Dir.Deposit	July 26	Stephen T. Basista	Payroll	324.22
Dir.Deposit	July 26	Tracy D. Cummings	Payroll	864.12
Dir.Deposit	July 26	Victoria K. Rizzo	Payroll	1,654.77
Dir.Deposit	July 26	Debra A. Babich	Payroll	1,399.73
Dir.Deposit	July 26	Elizabeth J. Coy	Payroll	1,344.14
Dir.Deposit	July 26	Faris E. Dababneh	Payroll	1,025.23
Dir.Deposit	July 26	Mary Dolores Phillips	Payroll	632.94

Dir.Deposit	July 26	Anne M. Kolpak-Camarano	Payroll	1,258.74
Dir.Deposit	July 26	Anna E. Lydka	Payroll	1,478.94
Dir.Deposit	July 26	Branka Mackic-Aleksic	Payroll	896.85
Dir.Deposit	July 26	Kristina A. Christie	Payroll	907.39
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Dir.Deposit	July 26	Karen A. Cohen	Payroll	1,150.17
Dir.Deposit	July 26	Marie C. Dachniwsky	Payroll	1,408.37
Dir.Deposit	July 26	Monika Jaroszewicz	Payroll	1,322.82
Dir.Deposit	July 26	Oksana T. Bukaczyk	Payroll	1,112.31
Dir.Deposit	July 26	Therese A. Tully	Payroll	1,471.52
Dir.Deposit	July 26	Catherine Fredericksen	Payroll	436.32
Dir.Deposit	July 26	Rosalind Luburich	Payroll	558.65
Dir.Deposit	July 26	Wieslawa Tytko	Payroll	1,584.56
Dir.Deposit	July 26	John Bennett	Payroll	135.43
56986	July 31	Metro Federal Credit Union	Recovery Connection Programs	2,075.61
56987V	July 31	VOID	Void	-
56988	July 31	Metro Federal Credit Union	Candy for 4th of July	229.74
56989	July 31	Metro Federal Credit Union	Code Enforcement Car Wash	25.00
56990	July 31	Metro Federal Credit Union	Summer Youth Camp	1,427.14
56991V	July 31	VOID	Void	-
56992V	July 31	VOID	Void	-
56993V	July 31	VOID	Void	-
56994	July 31	Metro Federal Credit Union	Summer Camp & Building Maint	361.09
56995	July 31	Metro Federal Credit Union	Special Programs MaineStreamers	681.49
56996V	July 31	VOID	Void	-
56997V	July 31	VOID	Void	-
56998	July 31	Nicor Gas	Utilities	55.05
56999	July 31	All Season Maintenance, Inc.	Lawn Care June 2019	1,350.00
57000	July 31	American Charge Service	Mainlines Vouchers, May 2019	265.00
57001	July 31	Ancel Glink P.C.	Legal Fees	4,607.50
57002	July 31	Anderson Pest Solutions	July Invoice for Pest Control	96.05
57003	July 31	Avenues to Independence	Grant Payment 4	4,088.00
57004	July 31	Barton Marketing Group	June Retainer for Public Info Serv.	3,541.00
57005	July 31	Bond, Dickson & Associates, P.C.	IMRF Legal Fees 6/4-6/30	4,449.20
57006	July 31	Anne Kolpak-Camarano - Reimb.	Summer Camp Site Visits	234.33
57007	July 31	The Center of Concern	Grant Payment 5	3,341.00
57008	July 31	Kristina Christie - Reimb.	Mileage Reimbursement	5.80
57009	July 31	Comcast Cable	OEM Business Internet and Voice	141.61
57010	July 31	Comed	Monthly Electrical Service	1,307.33
57011	July 31	Elizabeth Coy - Reimb.	Mileage Reimbursement	65.10
57012	July 31	Crossfit-88, Inc.	Recovery Connection Classes	800.00
57013	July 31	Pulse Technology/DPOE	Annual Fax Machine Maintenance	601.00
57014	July 31	Elk Grove Township	Summer Camp Sessions	200.00
57015	July 31	Garvey's Office Products	Office Supply Orders	1,126.31
57016	July 31	Greentech Plumbing	Plumbing-Cleaning Main Lines	798.00
57017	July 31	The Harbour, Inc.	Grant Payment 2	1,450.00
57018	July 31	The Josselyn Center	Grant Payment 4	8,650.00

57019	July 31	Journal & Topics Newspapers	1/4 Page Taste of PR Ad	229.00
57020	July 31	Kim Cleland Yoga, LLC	Recovery Connection Classes	480.00
57021	July 31	Lakeview Bus Lines, Inc.	Summer Youth Camp	1,619.00
57022	July 31	Leyden Family Service	Grant Payment 4	4,683.00
57023	July 31	Richard Lyon - Reimb.	Mileage Reimbursement	111.57
57024	July 31	Maine Twp Mainstreamers	Reimbursement for Visa Charge	257.65
57025	July 31	Maryville Academy (dba) Family	Grant Payment 2	2,350.00
57026	July 31	Midco, Inc.	Alarm Code Change	287.50
57027	July 31	Nicor Gas	Commercial Heat	135.03
57028	July 31	NW Suburban Day Care Ctr.	Grant Payment 5	3,550.00
57029	July 31	Ontap Company	Water Cooler Rental	96.00
57030	July 31	Park Ridge Stationers	Operating Supplies	933.42
57031	July 31	Peer Services, Inc.	Grant Payment 2	1,583.33
57032	July 31	Pitney Bowes Purchase Power	Passport Postage	1,445.00
57033	July 31	Security Benefit	Deferred Comp Contributions	2,310.00
57034	July 31	Sunrise Grill & Catering, Inc.	Recovery Connection Friday Mtg.	225.00
57035	July 31	Taxione of Des Plaines, Inc.	Mainelines Vouchers, April, May	355.00
57036	July 31	Township Officials of Cook	Trustee Division Membership Dues	175.00
57037	July 31	Turning Point Behavioral	Grant Payment 4	3,666.00
57038	July 31	United Dispatch	Mainelines Vouchers	435.00
57039V	July 31	VOID	Void	-
57040	July 31	Tom Vaughn-Chapter 13 Trustee	Wage Garnishment	397.00
57041	July 31	Warehouse Direct	Battery Backup Surge Protector	224.64
57042	July 31	Lakeview Bus Lines, Inc.	Summer Camp Transportation	1,565.40
57043	July 31	Warehouse Direct	Computer Tech Support	2,600.00
				\$ 365,977.25

We the undersigned members of the Board of Trustees of Maine Township, do hereby certify that we have examined the Payroll for Paydates of June 28, 2019, July 12, 2019 and July 26, 2019 and General Town Fund Checks #56971 through Check #57043 and authorize the Supervisor to issue Checks in payment.

WITNESS OUR HANDS AND SEALS THIS 31ST DAY OF JULY 2019.

Supervisor

Attest:

Clerk

Trustees

MAINE TOWNSHIP



DATE: 7/31/19

TO: ELECTED OFFICIALS

FROM: DAYNA BERMAN
VICTORIA RIZZO

SUBJECT: 2019 RATES OF PAY WITH 2.5% INCREASE

Attached you will find the 2019 rates of pay with a 2.5% increase for eligible employees.

The approximate increased cost to the township would be \$41,200.

The Clerk's office has saved approx. \$38,000.

Administration has saved approx. \$10,500 annually.

MaineStay has saved \$36,300 annually.

OEM has saved approx. \$3,000 annually.

Recovery Connection has saved approx. \$950 annually.

General Assistance has saved approx. \$32,000 annually.

Approx. Savings to the Township	\$120,750
Approx. Increase to the Township with 2.5% Increase	-\$41,200
Approx. Total Savings	=\$79,550

DEPT.	TITLE	FIRST NAME	LAST NAME	STATUS	HOURLY RATE	SALARY	PERCENT INCREASE	HOURLY RATE	RATES WITH INCREASE
ADMIN	MAINTENANCE WORKER	STEPHEN	BASISTA	PT	\$12.50	\$10,400	2.5%	\$12.81	\$10,549
ADMIN	ADMINISTRATOR	DAYNA	BERMAN	FT		\$104,184	2.5%		\$106,789
ADMIN	MONITOR	ROBERT	CARROZZA	PT	\$18.52	\$3,690	2.5%	\$18.98	\$3,887
ADMIN	RECOVERY CONNECTION								
ADMIN	DIRECTOR	MARTY	COOK	PT	\$20.36	\$20,116	2.5%	\$20.87	\$20,619
ADMIN	RECEPTIONIST	TRACY	CUMMINGS	FT	\$18.81	\$39,125	2.5%	\$19.28	\$40,103
ADMIN	RECOVERY CONNECTION PEER ADVOCATE								
ADMIN	ADVOCATE	TERRENCE	DONNELLY	PT	\$14.00	\$13,832	0.0%	\$14.00	\$13,832
ADMIN	MAINTENANCE WORKER	JESSICA	FOX	FT	\$14.69	\$30,555	2.5%	\$15.06	\$31,319
ADMIN	CODE ENFORCEMENT OFFICER	NADER	GHAZALAH	FT	\$18.27	\$38,000	2.5%	\$18.73	\$38,950
ADMIN	BOOKKEEPER	DENISE	JAJKO	FT		\$67,317	2.5%		\$69,000
ADMIN	RECOVERY CONNECTION COMMUNITY OUTREACH								
ADMIN	SEASONAL MAINTENANCE	JOHN	MCKENNA	PT	\$10.77	\$6,066	2.5%	\$11.04	\$6,218
ADMIN	ASSISTANT TO BOOKKEEPER	DOROTHY	MORAN	PT	\$15.00	\$14,820	2.5%	\$15.38	\$15,191
ADMIN	MONITOR	SOPHIA	NYANUE	PT	\$10.77	\$3,511	2.5%	\$11.04	\$3,212
ADMIN	ASSISTANT TO THE SUPERVISOR	DORIENE	PRORAK	FT		\$62,573	2.5%		\$64,137
ADMIN	DEPUTY ADMINISTRATOR	VICTORIA	RIZZO	FT		\$60,220	2.5%		\$61,725

2019 RATES OF PAY WITH 2.5% INCREASE
 BASED ON 26 PAYROLLS FOR EXEMPT - AVERAGE HOURS, NO OT FOR NON EXEMPT

DEPT.	TITLE	FIRST NAME	LAST NAME	STATUS	HOURLY RATE	SALARY	PERCENT INCREASE	HOURLY RATE	RATES WITH INCREASE
SENIORS	PROGRAM COORDINATOR	OKSANA	BUKACZYK	FT		\$47,152	2.5%		\$48,331
SENIORS	DIRECTOR	MARIE	DACHNIWSKY	FT		\$65,846	2.5%		\$67,492
SENIORS	PROGRAM COORDINATOR	MONIKA	JAROSZEWICZ	FT		\$54,802	2.5%		\$56,172
SENIORS	ASSISTANT DIRECTOR	THERESE	TULLY	FT		\$60,470	2.5%		\$61,982
GA	SENIOR AND DISABILITY ADVOCATE	KAREN	COHEN	FT		\$51,993	2.5%		\$53,293
						\$280,263			\$287,270
CLERK	DEPUTY CLERK	CATHERINE	FREDERICKSEN	PT	\$14.26	\$14,830	2.5%	\$14.62	\$15,201
CLERK	DEPUTY CLERK	ROSALIND	LUBURICH	PT	\$18.15	\$18,876	2.5%	\$18.60	\$19,348
CLERK	CHIEF DEPUTY CLERK	WIESLAWA	TYTKO	FT		\$59,655	2.5%		\$61,146
						\$93,361			\$95,695
OEM	INTERIM DIRECTOR	JOHN	BENNETT	PT	\$15.00	\$5,850	0.0%	\$15.00	\$5,850
						\$5,850			\$5,850

7/22/2019

2019 RATES OF PAY WITH 2.5% INCREASE
 BASED ON 26 PAYROLLS FOR EXEMPT - AVERAGE HOURS, NO OT FOR NON EXEMPT

DEPT.	TITLE	FIRST NAME	LAST NAME	STATUS	HOURLY RATE	CURRENT SALARY	PERCENT INCREASE	HOURLY RATE INCREASE	RATES WITH INCREASE
GA	OFFICE MANAGER	ALICIA	BRZEZINSKI	FT	\$20.17	\$41,954	2.5%	\$20.67	\$43,002
GA	DIRECTOR	AUSTIN	KELSO	FT		\$58,000	2.5%		\$59,450
GA	CASE MANAGER	LUZ	MENESES	FT		\$44,030	2.5%		\$45,131
GA	ASSISTANT DIRECTOR	KATARZYNA	SABBINI	FT		\$53,899	2.5%		\$55,247
GA	SENIOR AND DISABILITY INFORMATION SPECIALIST	JOHN	ULREY	FT		\$53,704	2.5%		\$55,047
						\$251,587			\$257,876

GENERAL AGREEMENT AND CONTRACT FOR PROFESSIONAL SERVICES

AGREEMENT is made effective July 27, 2019 between the TOWN OF MAINE, a municipal corporation with its principal office at 1700 Ballard Road, Park Ridge, Illinois 60068 (the "Township") and Barton & Barton Ltd. dba Barton Marketing Group with its principal office at 1007 South Cleveland Avenue, Park Ridge, Illinois 60068 (the "Contractor").

1. Appointment and Authorization of Contractor. The Contractor is hereby retained and appointed to represent the Township in carrying out its public information program. The Contractor shall perform as an independent contractor, not as an employee, and is not entitled to any employee benefits which are or may be offered to Township employees. The Contractor assumes all responsibility for any state, federal, or local taxes due and owing as a result of this Agreement with no responsibility on the part of the Township. The Contractor shall communicate solely with the Administrator or with the Township Supervisor or their designee. The Township shall not have any responsibility, control or supervision over the Contractor's office and/or methods of operation.

2. Contractor's Services. The Contractor shall act as the Township's public information representative and perform upon prior authorization by the Township, any or all of the following services to the extent necessary to meet the Township's needs:

- (a) Develop and maintain a public information program designed to meet the Township's needs within its budgetary limitations. This includes a month by month editorial calendar for Mainely News and press releases.
- (b) Counsel the Township on its overall public information program.
- (c) Determine and analyze the effect of the public information program used.
- (d) Write, edit and prepare text copy for Mainely News and press releases used in the program. Other projects will be subject to a separate price quote.
- (e) Analyze all communications media and select those which are most suitable for use by the Township.
- (f) Arrange for any special talent required, such as graphic design, photography, printing and mail services with prior approval of the Township.
- (g) Communicate primarily with the Administrator to discuss press releases or other media needs but also be available on an as-needed basis to meet or communicate with the Supervisor. The Administrator will be responsible for coordinating all review and approvals of press releases, ads and other materials by elected officials, department heads and staff. Feedback/comments, etc. will come from the Administrator to the Agency and also give the final approvals.

- (h) Prepare press releases and forward them to appropriate newspapers or other media by fax, mail, electronic submission or other appropriate means.
- (i) Prepare articles and select photographs for the Township newsletter and other publications, take photographs or assign photographers, as needed. Order pictures, write photo captions and prepare photos to be sent to appropriate news media.
- (j) Monitor newspapers and online media for press coverage (both press releases sent from Maine Township and other coverage).
- (k) As determined in conference with the Supervisor, speak with newspaper/media staff or prepare correspondence in response to coverage.
- (l) As requested by the Supervisor, prepare letters to the editor.
- (m) Prepare text, arrange for graphic services, and place display advertising in local newspapers and other publications with approval of the Supervisor.
- (n) Will attend, only as needed, regular board meetings as determined with consultation with the Supervisor or the Administrator and handle media inquiries prior to or following such meetings. Will attend Department Head meeting upon the occasional request of the Administrator.
- (o) Be available for other public information assignments, as requested by the Supervisor or Administrator.

3. Contractor's Compensation. For all of the services rendered by Contractor, the Contractor shall receive an annual retainer fee of \$40,800, payable monthly in equal monthly installments of \$3,400.00. In addition, Contractor shall be entitled to reimbursement for all out-of-pocket expenses that are pre-approved by the Township or for which the Contractor shall submit receipts. Reimbursement of expenses shall not include mileage or travel within the Township or local line use of telephone or faxes. No commissions will be paid on any advertising or other sales activity due on behalf of the township for projects currently in existence. Any other projects will be subject to mutual approval and negotiation of additional compensation.

4. Duration and Termination.

- (a) Term. This Agreement shall become effective on July 27, 2019 and shall continue in force to expire on June 27, 2020 unless sooner modified or terminated as provided herein. It may be extended by mutual agreement on a month-to-month basis under the current terms.

(b) Termination: Work in Progress. Either part may terminate this Agreement by giving the other party written notice at least 90 days prior to the effective date of termination.

(c) Termination Billings. Upon termination of this Agreement, the Contractor shall bill the Township for all amounts not previously billed and due the Contractor at the time of termination and be entitled to the full amount of the monthly retainers due to the end of the notification period.

5. Assignments and Delegation. Neither party may assign any rights or delegate any duties hereunder without the express prior written consent of the other.

6. Modification. This writing contains the entire agreement of the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. No agent, employee or other representative of either party is empowered to alter any of the items of this Agreement, unless done in writing and signed by an executive officer of the Contractor and the Township Supervisor.

7. Work Product. All work product and materials produced by the Contractor pursuant to this contract shall remain the property of the Township.

8. Controlling Law. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of Illinois.

9. Waiver. The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of the violation or a breach or conduct or as a waiver of any further violation, breach or conduct.

10. Notices. All notices pertaining to this Agreement shall be in writing and shall be transmitted either by personal hand delivery, through the United States Post Office by certified mail with return receipt requested or by facsimile with hard copy and proof of facsimile being mailed by regular mail. Faxed signatures are accepted as originals. The addresses set forth above for the respective parties shall be the places where notices shall be sent, unless notice of a change of address is given.

Executed as of the date first above written.

On Behalf of the Contractor

On Behalf of the Township

President

Supervisor

Attest: _____

MaineStay Youth & Family Services
1700 Ballard Rd.
Park Ridge, IL 60068

Dear Mr. Lyon,

I wish to apply for the open position of Bilingual Family Therapist. I came upon this opportunity during an online job search and believe I could be a good match for this position.

I am a second-year graduate student at Northwestern University and will receive my Master's in Marriage and Family Therapy at the end of June. For the past two years, I have worked as a bilingual trainee clinician at The Family Institute's Bette D. Harris Child and Family Clinic as well as in their Community program, a group which provides services to underrepresented populations free of charge. I have worked with individuals, couples, families, and groups on how to navigate challenges including trauma, couple conflict, parenting, anxiety, depression, and family conflict. My training has been largely grounded in Integrative Systemic Therapy, which integrates behavioral, emotional, and cultural aspects of a client system in order to hypothesize, plan, and collaborate with clients on strengths-based interventions.

Throughout my training, I have worked with a number of youth and their families in overcoming familial conflict. The systemic nature of my training has allowed me to understand the importance of working with multiple members of a family system in order to highlight the system's strengths in order to achieve therapeutic success.

I very much value your organization's mission of providing affordable, accessible, and strengths-focused counseling services. I believe that everyone should have access to such services, regardless of income or preferred language. Given my experience in working with diverse populations at the Betty D. Harris Child and Family Clinic, I believe I would be a good fit for this position.

I look forward to speaking with you regarding my qualifications for this position. Please contact me through email or by phone at your earliest convenience. Thank you so much for your consideration.

Warm regards,

Education

Northwestern University
Master of Science in Marriage and Family Therapy
Graduated June 2019

University of Illinois at Urbana-Champaign
Bachelor of Science in Human Development and Family Studies
Minor: Spanish
Graduated May 2017

Clinical Experience

Clinical Internship | The Family Institute at Northwestern University Bette D. Harris Child and Family Clinic | *Bilingual Clinic Trainee* | November 2017-May 2019

- Provided over 400 hours of outpatient psychotherapy grounded in Integrative Systemic Therapy to individuals, couples, and families grappling with family stress and relationship stress, trauma, anxiety, depression, and other social and psychological challenges
- Used client-centered, strengths-based, collaborative approach in psychotherapy sessions
- Documented client progress through notes, assessments, and treatment plans
- Completed over 250 hours of individual and group supervision

The Community Program | *Community-Based Therapist*

- Provided individual, couple, and family psychotherapy to underrepresented, impoverished clients in coping with financial stress, family and relationship stress, trauma, anxiety, depression, immigration challenges, and other social, psychological, and societal challenges
- Attended monthly lectures covering a variety of social justice topics and therapeutic techniques
- Collaborated with a local school social worker to encourage parent and student involvement in school and community-based functions

Children and Parent Group | The Family Institute at Northwestern University Bette D. Harris Child and Family Clinic | *Group Therapist*

- Co-led weekly psychotherapy groups for children ages 8-10 experiencing emotional dysregulation and their guardians
- Taught children and guardians emotion regulation and coaching skills based in Dialectical Behavioral Therapy and Emotion-Focused Therapy
- Created educational lesson plans and interactive group activities

Additional Professional Experience

Teaching Assistantship | Building Loving and Lasting Relationships: Marriage 101 | Dr. Alexandra Solomon | *Graduate Teaching Assistant*

- Co-led a group of 14 undergraduate students in discussions about various aspects of modern relationships and campus dating culture
- Evaluated students' academic performance
- Developed weekly lesson plans

Academic Internship | Family Advocacy of Champaign County | *Student Intern*

- Supervised and documented third party visits between parents and children in foster care
- Supported families in crisis in navigating community resources

- Observed court mandated parent education sessions

Research Experience

Relationship Self-Awareness Lab | Northwestern University | *Graduate Research Assistant*

- Worked with Dr. Alexandra Solomon and other research assistants in editing her upcoming book, *Taking Sexy Back: How to Own Your Relationship & Create the Relationships You Want*
- Assisted Dr. Solomon in preparing for professional talks and workshops
- Organized professional contacts through MailChimp

Pathways Project | University of Illinois at Urbana-Champaign | *Undergraduate Research Assistant*

- Transcribed and analyzed qualitative interviews with after school program leaders, adolescents, and guardians about youth success and learning in structured after-school programs in Illinois and Minnesota
- Presented project information and progress to the head professor and graduate students during project meetings
- Conducted literature searches and reviews on related research topics

Effects of Divorce, Mental Health Issues, and Social Media on Adolescents | University of Illinois at Urbana-Champaign | *Undergraduate Research Assistant*

- Collaborated with head professor and other research assistants to develop distinctive codes for qualitative interview data regarding social media use during parental divorce
- Partnered with researchers from the University of Minnesota to modify their divorced parenting program, *Parenting Forever*, based on current divorced parenting research

Publications

Herdegen K., Torres-Gregory M. (2019) High Conflict Couples. In: Lebow J., Chambers A., Breunlin D. (eds) *Encyclopedia of Couple and Family Therapy*. Springer, Cham. doi:10.1007/978-3-319-15877-8_465-1

Certifications

- Certified sexual assault hotline advocate and volunteer (Rape, Advocacy, Counseling, & Education Services, Champaign, IL), 2014
- Certified domestic violence hotline advocate and volunteer (Sarah's Inn, Oak Park, IL), 2015

I have an extensive background in Customer Service related to dealing with the public and stakeholders. I am experienced in incident management including generating reports for appropriate individuals. I am currently a Coordination Center Officer with over 6 years of Coordination Center experience and 7 years of experience with TSA performing physical and x-ray screening of passengers and their checked and carry on belongings. I am responsible for evaluating reports generated in the Coordination Center for thoroughness and complete reporting and issuing guidance on deficiencies discovered. Additionally I create incident reports, assist Management with inquiries for information involving incidents, assist with providing requested information, entering employee call offs and maintenance issues in the database.

Prior to this I performed Residential Property inspections and repairs. I have been a General Manager for a neighborhood restaurant / tavern with duties that included being responsible for the daily operations including serving customers, ordering merchandise, inventory, cash handling, record keeping, managing employees, and equipment maintenance. I have a strong work ethic and I am proficient with Microsoft Word, Excel, and Outlook. I also possess a strong technical and mechanical skill set.

Authorized to work in the US for any employer

Work Experience

Supervisory Coordination Center Officer

Transportation Security Administration (TSA) - Chicago, IL
May 2009 to Present

Department of Homeland Security (DHS) - Chicago, IL

November 2003 to Present

10000 Bessie Coleman Dr.
Chicago, IL 60666

O'Hare Airport (ORD) Chicago, IL 60666

Overall time in agency: 11/03 to Present

Supervisor: Brian Lucas

Supervisor may be contacted

- * Summarize incidents, write narrative reports, and enter security incident data into the Performance and Results Information System (PARIS).
- * Analyze, gather, and interpret security data from all available sources and report information to appropriate individuals.
- * Develop and enter security incident data into various national security systems.

- * Compose and generate local Incident Reports (IR's) and other written reports as required involving security incidents.
- * Communicate with other TSA entities, airlines, law enforcement officers, Federal, state and local agencies, the media, and the general public involving security matters.
- * Respond to critical security incidents, and apply standard operating procedures and the Federal Code of Regulations (F.C.R.) to minimize loss of life, property damage, and other resources.
- * Prepare reports and briefings related to security and airport screening operations, inspections, and Federal/local law enforcement activities.
- * Review reports written by subordinates for accuracy and completeness
- * Ensure that Management is aware of ongoing activities and recognizes when to call to their attention important new information which may require further examination or action.
- * Receive calls from other TSA entities, airlines, airport authorities, Federal, state and local agencies, the media and the general public. The purpose and extent of each contact may be different, requiring the identification of the role and authority of the party, and determination of the best resource for response.
- * As necessary, coordinating and tracking the readiness status, maintenance, and distribution of technical equipment and government property within airport operations.

Lead Transportation Security Officer

Transportation Security Administration (TSA)

March 2008 to May 2009

Performed assigned duties including:

- * Verification of Local/State/Federal Law Enforcement Officers Credentials.
- * Ensure that proper procedures are observed and corrected if necessary.
- * Calibration of Explosive Detection Units (ETD/EDS).
- * Working with Airline Employees and Contractors to ensure screening operations are not affected.
- * Ensure that superiors are aware of ongoing activities and recognizes when to call to their attention important new information which may require further examination or action.
- * Conducts screening of passengers and baggage in accordance with established policies.
- * Receiving checked baggage from passengers / airline employees.
- * Searching of baggage by X-Ray (EDS) or Explosive Trace Detection (ETD) for explosives.
- * Searching of Passengers for Prohibited items.
- * Search of baggage for prohibited items.
- * Maintenance of screening equipment.
- * Logging of hazmat materials in log.
- * Other duties as assigned by Management.

Transportation Security Officer

Transportation Security Administration (TSA)

November 2003 to March 2008

Performed assigned duties including:

- * Conducts screening of passengers and baggage in accordance with established policies.
- * Receiving checked baggage from passengers / airline employees.
- * Searching of baggage by X-Ray (EDS) or Explosive Trace Detection (ETD) for explosives.
- * Searching of Passengers for Prohibited items.
- * Search of baggage for prohibited items.
- * Maintenance of screening equipment.
- * Logging of hazmat materials in log.

- * Searching of Passengers for Prohibited items

Maintenance

Vanguard Community Management - Schaumburg, IL
April 2003 to October 2003

Maintenance

- * Inspected residential property for damage and safety issues.
- * Repairs to building structure
- * Repair of security locations (doors/windows).
- * Basic carpentry and drywall repairs.
- * Painting/ Caulking and Siding repairs.
- * Electrical inspections and repairs.
- * Trash removal.
- * Performed other home based repairs at request of community members.

General Manager

Judges Decision - Palatine, IL
June 1986 to March 2003

Scheduling of employees for daily operations.

- * Performing routine safety inspections and performing repairs or scheduling repairs with service companies.
- * Meet with local Officials for ordinance inspections.
- * Chemical storage and MSDS compliance.
- * Inventory control of ordered supplies and current stock maintained.
- * Cash control and various cashiering duties.
- * Customer Service.
- * Answering phones.
- * Cleaning of customer and storage/work areas.
- * Performance of inventory and stock rotation on a weekly and monthly basis.
- * Data entry and tracking of sales and product inventory.
- * Storage of merchandise received from deliveries.
- * Repairs to building and storage areas.

Education

HVAC, General

William Rainey Harper College - Palatine, IL
1991

Palatine High School - Palatine, IL
1984 to 1986

Huntley High School - Huntley, IL
1982 to 1984

Skills

Microsoft Office (10+ years), Microsoft Outlook (10+ years), Microsoft Excel (10+ years), Adobe (5 years)

MEMORANDUM

To: Clerk Peter Gialamas
Assessor Susan Moylan Krey
Hwy. Commissioner Walter Kazmierczak
Trustee Kimberly Jones
Trustee David A. Carrabotta, Esq.
Trustee Claire R. McKenzie
Trustee Susan Kelly Sweeney

cc: Administrator Dayna Berman
Keri-Lyn Krafthefer

From: Supervisor Laura J. Morask

Subject: Township Officials of Illinois
2019-20 Membership Dues

Date: July 25, 2019

Attached please find a copy of the 2019-20 Dues Statement from Township Officials of Illinois.

This matter is up for discussion and vote at the July 31, 2019 Board Meeting.

Thank you.



2019-2020 DUES STATEMENT

Township Officials of Illinois

3217 Northfield Drive
 Springfield, Illinois 62702-1400
 217.744.2212 or 866.897.4688 (toll free)

Township Office Phone (847) 297-2510
 Township Office Fax (847) 297-1335
 Township Website www.mainetownship.com

Member #: TL4013
 County: Cook
 Township: Maine
 Valuation: 4,383,189,144
 Population: 135,772

Valuation Change: \$671,03
 Population Change: \$653,82
 Subtotal: \$1,324,85
 7% NAT&T/Educational Surcharge: \$92,74
 Total Dues for 2019-2020 Fiscal Year: \$1,417,59

Associate Members (\$50.00 Each)

Administrator Dayna Berman, Maine Twp., 1700 Ballard Road, Park Ridge, IL 60068

A 5% late-charge for all payments received after September 1, 2019.

PLEASE PAY LAST FIGURE SHOWN

Membership Dues \$ 1,417.59
 Associate Members \$ 50.00
 Total Amount enclosed \$ 1,467.59

	Home Phone	Work Phone	Cell	Email Address	
Supervisor	Laura J. Morask	1700 Ballard Rd.	Park Ridge	60068-1006	lmorask@mainetown.com
Township Clerk	Peter Galamas	1700 Ballard Rd.	Park Ridge	60068-1006	petegalamas@yahoo.com
Highway Commissioner	Walter Kazmierczak	1401 Redeker Rd.	Des Plaines	60016-3413	mhighway@aol.com
Justice	Claire R. McKenzie	1700 Ballard Rd.	Park Ridge	60068-1006	clairc@mckenziemail.com
Justice	Susan Kelly Sweeney	1700 Ballard Rd.	Park Ridge	60068-1006	susan_sweeney@yahoo.com
Justice	David A. Carrabotta, Esq.	1700 Ballard Rd.	Park Ridge	60068-1006	elecldac@aol.com
Justice	Kimberly Jones	1700 Ballard Rd.	Park Ridge	60068-1006	kgarajones44@gmail.com
Assessor	Susan Moylan Krey	1700 Ballard Rd.	Park Ridge	60068-1006	smkrey@mainetown.com

The following information has been provided by your township. Please make all necessary revisions to update our files. If you do NOT want to receive faxed and emailed correspondence from TOI, please advise. Please sign below agreeing to receive correspondence and to have this information printed in the TOI Directory. Thank you. Name _____ Date _____

Do you have a computer? Do you have access to the internet? No Information Available Cotermious

Youth Program Describe: Mainstay Youth & Family Counsel Member #: 114013

Youth Center (Stand Alone Building Part of Township Hall) County: Cook

Youth Service Bureau Literacy Program Township: Maine

Do you hire a Social Worker or staff to administer your GA / EA programs? Help to Maintain a Private or other Local Government Cemetery If so, how many? 0

Senior Program Describe: MaineStreamers Township Parks 0 Number of Parks If so, how many? 0

Senior Center (Stand Alone Building Part of Township Hall) Describe: - share equip in emergencies; Emergency Mgt. share with municipalities

Township Community Building (Stand Alone Bldg. Part of Township Hall) Describe: Recovery connection for young adults 18-32 who want to stay sober from drugs and alcohol

Garbage, Refuse & Ash Collection and Disposal Program Drug Program TOI Drug Program Non TOI Drug Other: _____

Designated Phone Contact _____

Official Home Work Office Cell Fax Email Website Published Phone

aura J. Morask (847) 297-2510 (847) 297-2510 (847) 297-1335 lmorask@mainetown.com www.mainetownship.com (847) 297-2510

Multi-Township District part of a MTAD, what townships are in your district? _____ If an elected MTAD Assessor, list name: _____

your assessor? Contracted Vacant County Assessor Performs Duties _____ (Name/Township) _____

your township contracts the assessor, please list person and if he/she is an elected assessor for another township. _____

please indicate any township official and the corresponding Representative/Senator/Congressman, which have a good working relationship. _____

Current Legislation: _____ Official _____ Representative/Senator/Congressman _____

Note: Township membership includes ONLY elected or appointed Assessors or Multi-Township Assessors. If you have a contracted Assessor and he/she is NOT an elected or appointed assessor to another township, he/she could become an associate Member and receive the membership card, decal and the Township Perspective magazine, which would provide valuable information.



Memo

To: Supervisor Laura Morask

From: Richard Lyon

CC: Administrator Dayna Berman

Potential Funding Hearing Dates

After checking with township administrator, agency and program coordinator, all department heads, and eliminating any potential holiday or scheduling conflicts, the following dates work for staff to participate in this year's funding hearings:

- Tuesday, October 1, 2019
- Wednesday, October 2, 2019
- Thursday, October 3, 2019
- Thursday, October 10, 2019
- Wednesday, October 16, 2019
- Monday, October 28, 2019
- Tuesday, October 29, 2019
- Wednesday, October 30, 2019
- Thursday, November 7, 2019

Hopefully this will facilitate the selection of three funding hearing dates during the July 31 special board meeting. Funding hearings typically start at 6:30 pm and last until 9 pm, but we usually need at least one meeting to start at 6 pm in order to allow enough time for all agencies to present over the course of the three meetings.

BOND, DICKSON & CONWAY
CLIENT RETAINER AGREEMENT

1. PARTIES TO AGREEMENT

This agreement is between BOND, DICKSON & CONWAY (“BDC”), a Law Firm established and operating within the State of Illinois, and MAINE TOWNSHIP, a body corporate and politic in the State of Illinois (“Client”).

2. SUBJECT OF AGREEMENT

BDC has previously been retained to represent the Client’s interests in connection with an appeal pending before the Illinois Municipal Retirement Fund (“IMRF”). The Client now wishes to expand the scope of retention of BDC to include any and all matters involving IMRF and related issues, including but not limited to representing the Client in all proceedings before the IMRF, and as may at any time be pending in the Courts of the State of Illinois.

3. RETAINER FEE

The Client is not required to pay any retainer fee to secure BDC services.

4. FEE FOR ATTORNEYS SERVICES

For the legal services rendered pursuant to this Agreement, the Client agrees to pay BDC the following:

- A. For legal services rendered, the sum of \$185.00 per hour for all work performed by any of the principals of BDC. It is understood that BDC shall include travel time in hours expended in working on Client matters.
- B. All costs, fees or other charges actually incurred by BDC in the course of such representation. These charges include, but are not limited to any parking, delivery fees, postage and facsimile fees.

5. TERMINATION OF AGREEMENT

The Client understands that it has the right to terminate the legal services of the BDC at any time, provided that it shall be obligated to pay for the services, including fees and costs, rendered up to the date of termination as reflected in the invoices provided therefore.

BDC has the right to terminate its representation in the event that the Client fails to cooperate in any manner, fails to make payment when due, or if BDC determines that continued representation would be unethical or impractical.

Dated: July 17, 2019

BOND, DICKSON & CONWAY

MAINE TOWNSHIP

BY: _____
Mary E. Dickson

BY: _____



Peter Gialamas

Clerk

CLERK'S SERVICES FOR THE YEAR 2019

Month	Voter Registr.	Vehicle Stickers	Handic. Cards	Hunting & Fishing	RTA Passes	Passport Applic.	Neighbor Neighbor	Notary Public	Garbage Stickers	MainLines Tickets	TOTAL	
January	0 1	126 174	1	0 3	0 0	12 32	300 422	0 0	6 11	23 15	167 110	635 768
February	0 2	165 150	2	0 5	24 0	250 304	0 0	16 14	35 16	102 20	594 548	
March	0 0	148 190	3	13 7	36 34	340 451	0 0	16 17	89 39	63 77	708 830	
April	0 0	142 133	2	26 3	29 41	291 325	530 0	32 15	287 103	87 132	1426 775	
May	0 1	122 533	0	25 2	29 23	266 290	0 0	19 11	368 221	145 160	974 1,274	
June	0 1	68 8,036	0	16 8	50 13	261 308	0 0	20 7	222 545	109 140	746 9,088	
July												
August												
September												
October												
November												
December												
TOTAL	14	11,380	42	139	373	3,299	1,096	191	2,113	1,363	20,070	

* The numbers in the second row indicate services provided in the year 2018

Supervisor
Laura J. Morask

Clerk
Peter Gialamas

Assessor
Susan Moylan Krey

Highway Commissioner
Walter Kazmierczak

Trustees
Kimberly Jones
David A. Carrabotta, Esq.
Claire R. McKenzie
Susan Kelly Sweeney

General Offices
1700 Ballard Road
Park Ridge, Illinois 60068
847-297-2510
847-297-1335 Fax

Highway Department
1401 Redeker Road
Des Plaines, Illinois 60016
847-297-5225
847-297-8723 Fax



MAINE TOWNSHIP

Highway Department

WALTER KAZMIERCZAK
Highway Commissioner

JULY 2019 HIGHWAY DEPARTMENT REPORT

Possession of the new Elgin street sweeper occurred late last month. Training on its usage and cleaning occurred early this month. Sidewalk and gutter repair has been completed for the season. Street repaving has been completed on the S curve on Dee Rd. north of Golf Road. South of Golf, resurfacing has been completed between Golf and Emerson. All that needs to be done is street markings and stripping for this project.

The area in Unincorporated Glenview known as the Triangle is in the process of being resurfaced. It should be completed the week of July 29th. The area's Community Association has been most helpful in keeping its residents informed.

The auction of surplus equipment has started. Next month's report will detail the results of the auction. As requested I am submitting an email from the engineering firm that describes the costs entailed in producing the May presentation to the Board. The July engineering bill for \$3,600 submitted in your packet will be reimbursed to the Highway department by School District 63.

[Print](#) | [Close Window](#)

Subject: RE: Additional Information regarding Invoice #78958 \$3,795.00
From: Ted Ward <tward@spacecoinc.com>
Date: Tue, Jul 02, 2019 2:11 pm
To: Administrator <mthighway@aol.com>, "mthighway@mainetown.com" <mthighway@mainetown.com>
Attach: image001.png
image002.png
image003.png
image004.png

Dawne,

This invoice included the attendance and presentation at the board meeting, estimates to help determine the approach we were going to take with the paving this year based on different budget scenarios, and bid package prep.

I also just got a copy of the June invoice that will be sent out shortly. This invoice includes attendance at bid openings, contract assembly and delivery to awarded contractors, revision to Project #1 award, and partial observation of the concrete contract work.

Let me know if you need anything else.

Thanks,



Ted Ward, P.E.

Project Manager

SPACECO, Inc.

Phone: [847-696-4060](tel:847-696-4060) | **Mobile:** [847-722-4043](tel:847-722-4043)

Email: tward@spacecoinc.com

Address: [9575 W. Higgins Road, Suite 700, Rosemont, IL. 60018](#)

www.spacecoinc.com | *"Building Relationships Through Engineering Excellence"*

From: Administrator <mthighway@aol.com>
Sent: Wednesday, June 26, 2019 3:14 PM
To: mthighway@mainetown.com
Cc: Ted Ward <tward@spacecoinc.com>
Subject: Additional Information regarding Invoice #78958 \$3,795.00

Wally:

FYI - I spoke to Ted this morning and he is going to provide additional more detailed information defining services provided for Maine Township - Master Agreement Services.

Dawne

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**Maine Township Code
Enforcement Office**

To: Elected Officials
From: Nader Ghazaleh, Code Enforcement Officer
CC: Dayna Berman, Administrator
Date: 7/15/2019

I started off this month receiving numerous phone calls from residents, ranging from overgrown vegetation, dead trees, parking issues, and garbage issues. This past month, I have made it a point to enforce our grass and vegetation ordinance. Unfortunately, we have once again seen record breaking weather events, this time being rain amounts. The continuous rainfalls have kept vegetation a priority at a time when there are usually minimal complaints in regards to this ordinance. I'm working closely with the residents to satisfy their needs and come to a resolution. It's been a busy month with non-compliant residents trying to achieve construction projects without obtaining work permits, four totals. I have worked with the highway department to clear streets for street paving on Dee Rd and issued citations for no parking construction zone. I am working on row housing at Robin Drive, getting residents to clean up the neighborhood, cutting grass, throwing away old items, tires, furniture etc. that's just laying everywhere.

I have ticketed a few commercial vehicles parking on the right of way. I am staying on top of no parking tow zone streets, issuing citations, and towing vehicles. This past month, I continue the battle against secondary plated vehicles congesting our streets. I have issued 5 warnings this month for illegally parking cabs and limousines on the public street. Although the complaints have slowed, working with these residents has helped tremendously on resolving this issue and getting the word out to others, not to park these vehicles on the right of way.

July warnings issued: 32

July tickets issued: 15

General Assistance Monthly Report

June 2019

Director of General Assistance: Austin Kelso

General Assistance:

In June 2019 we opened four new GA clients and closed two existing clients, resulting in our number of ongoing GA clients increasing by two to 25.

LIHEAP/CEDA Programs:

LIHEAP/CEDA programs officially ended on May 31st. Appeals of denials were accepted up to June 7th by our office. We will be helping individuals apply for PIPP (Percentage of Income Payment Plan) through August 31st. We will have a break from CEDA programs until they renew beginning in October.

Advocacy/QMB, Snap, and Medicaid:

In June 2019 we had 80 meetings with individuals pertaining to QMB, Medicare, Medicaid, and SNAP (food stamps). 4 meetings were helping individuals through the QMB (supplementing Medicare) program and 76 meetings were pertaining to both SNAP (food stamps) and Medicaid. Separately, we met with individuals 31 times to conduct SHIP, Medicare, and Medicare Part D interviews. This month we referred individuals to the proper organization on 75 occasions, providing great client service and ensuring that our residents get the best possible help they can with whatever they need.

Benefit Access:

We met with individuals on 90 occasions pertaining to the Benefit Access program in June, thus ensuring that our eligible clients save money on their license plate stickers and RTA passes.

MaineLines:

We sold 109 MaineLines vouchers in the month of June. This saved our clients enrolled in the program a total of \$436.00 on their cab rides to and from the Maine Township area during the month.

The Reilly-Bialczak Scholarship Fund:

Applications pertaining to the Scholarship Fund have been accepted since April 2nd. In partnership with MaineStay Youth & Family Services, we helped 7 families successfully apply and obtain our summer camp scholarship. In total, we helped send 13 children between these families to summer camps. Our funds are now exhausted. A big thanks is due to our Case Manager Luz Meneses for helping these families through the application process and helping them keep their children social and active this summer.

**An email and letter of appreciation for our services from two clients are attached.*

*

From: [REDACTED]
Sent: Tuesday, June 18, 2019 10:55 AM
To: lmeneses@mainetown.com
Subject: Thank you

Hi Luz,

I just wanted to send you a quick thank you email for all the help you have been giving me since the very first day I met you. You have always been so kind, respectful, and extremely helpful. I don't know what I would do without you. Thank you for always getting back to me in a timely manner and always being so truthful when you are not sure about something. You always go above and beyond and for that I am very grateful. I hope you have a wonderful and safe summer Luz!

[REDACTED]

*

To whom it may concern;

I have been coming to the General Assistance Office for years.

I am very happy with services that General Assistance Office provides and I appreciate all the help that I get from Kathy Sabbini. She is very helpful, understanding and kind.

Thank You.

Sincerely

STATISTICAL REPORT
GENERAL ASSISTANCE DEPARTMENT
June 2019

I.	<u>GENERAL ASSISTANCE CASES</u>	
	1. CASES OPENED	<u>4</u>
	2. CASES ONGOING	<u>23</u>
	3. CASES PENDING	<u>0</u>
	4. CASES CLOSED	<u>2</u>
	5. TOTAL INDIVIDUALS RECEIVING GENERAL ASSISTANCE	<u>25</u>
II.	<u>ADVOCACY:</u>	
	1. QMB – QUALIFIED MEDICAL BENEFICIARY PROGRAM	<u>4</u>
	2. GENERAL PUBLIC AID ADVOCACY (TO INCLUDE SNAP, CASH ASSISTANCE AND MEDICAID)	<u>76</u>
	3. COMMUNITY RESOURCE ADVOCACY REFERRALS	<u>75</u>
III.	<u>SUBURBAN PRIMARY ACCESS TO CARE INTAKE:</u>	
	1. MONTHLY INTERVIEWS/APPLICATIONS FILED	<u>0</u>
IV.	<u>SENIOR INFORMATION AND ASSISTANCE:</u>	
	1. SHIP, MEDICARE, AND MEDICARE D INTERVIEWS	<u>31</u>
	2. BENEFIT ACCESS MONTHLY APPLICATION INTERVIEWS	<u>90</u>
	3. FREE TELEPHONE /BILL REDUCTION APPLICATION INTERVIEWS	<u>5</u>
	4. VETERANS ADMIN. ASSIST REFERRAL	<u>0</u>
	5. SECTION 8 HOUSING	<u>0</u>
V.	<u>CEDA PROGRAMS/ LIHEAP – ENERGY ASSISTANCE</u>	<u>26</u>
	<u>APPLICATION INTERVIEWS</u> (which includes Hardship, Share the Warmth, PIPP, DVP, RA [Reconnect Assistance], Furnace, and Weatherization).	
VI.	<u>MAINELINES (MAINE TOWNSHIP TAXI CAB VOUCHER PROGRAM)</u>	
	1. NEW APPLICATIONS ACCEPTED	<u>0</u>
	2. MONTHLY INTERVIEWS	<u>8</u>
	3. MAINELINES TICKETS SOLD THIS MONTH	<u>109</u>
	4. TOTAL MONEY COLLECTED FOR TICKETS SOLD (YEAR TO DATE) (MARCH 1 ST -FEBRUARY 28 TH)	<u>\$403</u>



Board Report for June/July 2019

Marty Cook

Friday Night Recovery Meeting Attendance:

- We continue to see strong support for our meeting via community based treatment referrals

June 21 st , 2019	45 Participants
June 28 th , 2019	57 Participants
July 5 th , 2019	52 Participants
July 12 th , 2019	54 Participants

Monday Night Community Service, Holy Family Hospital:

- Eight (8) Recovery Connection volunteers spoke with 19 young adult patients in treatment at Holy Family Hospital.

Community Outreach:

- MTRC staff spoke with two (2) parents in the community and advised them on our program as well as alternative solutions for their children we are struggling with addiction
- MTRC Staff and (20) participants attended a paintball event at Paintball Explosion.
- MTRC staff member (Nick Kanehl) shared his experience, strength and hope as well as advised on our program to over 15 patients in recovery at a local treatment centers.
- MTRC staff member Marty Cook met with leaders from Niles Family Services about partnership with Lutheran general hospital to have Recovery Connection volunteers speak with overdose patient's
- MTRC staff (Nick Kanehl) found housing for two (2) clients who needed help to find a sober living home.

MTRC continues to see strong attendance at its Friday night pre-meeting therapeutic Yoga:

June 21 st , 2019	8 Participants
June 28 th , 2019	7 Participants
July 5 th , 2019	7 Participants
July 12 th , 2019	8 Participants

MTRC continued its partnership with CrossFit Park Ridge with classes every Tuesday, Thursday (5:30 P.M.) and Saturday (Noon) with strong support and growing attendance:

June 18 th , 20 th , 22 nd , 2019	20 Participants
June 24 th , 27 th , 29 th , 2019	18 Participants
July 2 nd , 4 th , 6 th , 2019	14 Participants
July 9 th , 11 th , 13 th , 2019	18 Participants

Miscellaneous:

- The MTRC phone list which serves as a resource to young men and women within the recovery community has grown to 390.
- The MTRC weekly email which breifs our participants on our weekly meeting as well as provides information on other sober related events within the community is now sent to 390 members.

**MAINE TOWNSHIP EMERGENCY FOOD PANTRY
MONTHLY STATISTICAL REPORT**

**To: Laura Morask
Maine Township Supervisor**

**From: Carol Langan
Director – Food Pantry**

Re: Report of Services Rendered during the Month of June 2019

I. Maine Township Emergency Food Pantry Distribution

a. Family Boxes of Food Distributed		133
1. Adults Receiving	<u>208</u>	
2. Children Receiving	<u>36</u>	
b. Emergency Family Boxes of Food Distributed		<u>15</u>
1. Adults Receiving	<u>16</u>	
2. Children Receiving	<u>3</u>	
		<u>TOTAL 148 Boxes</u>

II. Cash Donations and Amounts Received

Resident Donations	\$41.00
Business Donations	\$9652.51

Total \$9666.51

**III. Food Collections Received during Calendar Month
Messiah Lutheran Church Park Ridge**

MAINSTREAMERS HIGHLIGHTS

June 2019

Marie Dachniwsky, Director

In the month of June we had a variety of events planned for our members. A few of the highlighted events and trips were: MaineStreamers' 4th annual "Mystery Trip", our monthly day trips, Intergenerational Fishing.

Mystery Trip

We were very excited to offer our members our 4th annual "Mystery Trip". We had 55 MaineStreamers sign up to this day trip without knowing where they were going. They are given clues in route to each stop to try to guess the destination. Our first stop was to the Shakespeare Gardens at Northwestern University where they were greeted by docents and learned the history of this beautiful garden. Our next stop was to Ten Thousand Villages in Evanston, a retail shop that sells fair-trade crafts & housewares from Asia, Africa, Latin America and the Middle East. Our third stop was to the Toby Jug Museum, which houses over 8000 Toby Character jugs and is the largest collection of its kind in the world. After lunch, our 4th stop, we had our fifth stop, Madonna de la Strada Chapel at Loyola University on Lake Michigan. Next was a glass blowing demonstration at the Ignite Glass Studio in Chicago, a state of the art, glass making studio. Starting from little colorful cut up glass pieces to ending up with a beautiful glass blown piece of art, we learned the whole process of firing, blowing and forming blown glass. Finally, our last stop was to the Chicago Distilling Company, where we learned about the Chicago history from the 1800's using family recipes and techniques to distill small batches to ensure the best flavors and highest quality.

Day Trips - In the month of June we had three other fun daytrips.

We had 56 members enjoy the ride to Fort Atkinson, WI to see "*That's What I Call Rock 'n Roll*" at the FireSide Theatre with lunch and time to shop. Another trip for the month of June was a docent tour of the beautiful BAPS SHRI SWAMINARAYAN MANDIR TEMPLE and grounds. Members were able to witness a Morning Prayer service, followed by a wonderful lunch at Port Edwards in Algonquin. Our last day trip for the month of June was to Lake Geneva with 55 members. The day began with some free time for shopping and strolling through town, followed by a relaxing, narrative cruise completely around Geneva Lake. Members also got to enjoy a Door County tradition of a "Fish Boil" at Fitzgerald's Genoa Junction restaurant, an all-you-can-eat North Atlantic cod boiled in traditional outdoor kettles.

Intergenerational Fishing Outing

This year's intergenerational fishing outing was held on June 19th. MaineStreamers, along with MaineStay, provided kids who were participating in the summer camp program a fun day of fishing. We had 8 members who were able to join us at Lake Opeka. They were divided into groups and spent time showing the kids how to hook bait, remove a caught fish, and shared stories of fishing.

Dear
Monica &
obson
Thank you so
much for the
wonderful trip for the
for us to Lake Geneva
to the fish the cruise and
the enjoyment of the weather
I thought the weather was
up for us too. We received
treats at home. Marie & I
Also at the time we had by
treats a great time all in
a great Marie & I had by
all I am sure had by
you guys are an asset to the
Marie firmers!

Thanks again,
Lee/Kenn & Judy
Bauer

on your part.

I look
forward to
next year.

Sincerely,
Marie Peterson

June 2019

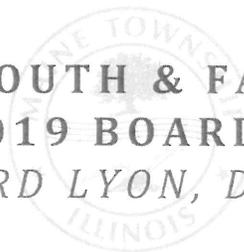
Dear Monica
& Marie,

Our Mystery
trip was so
much fun.

Thank you
for all the
clues. It
certainly was
an undertaking
and planning

MAINSTREAMERS 2019 STATISTICAL REPORT - June 2019

	NO. OF PARTICIPANTS	YEAR TO DATE	INCOME	EXPENSES	TOTAL
RECREATIONAL PROGRAMS					
Bingo (Monthly)	28	211	\$165.00	\$60.79	\$104.21
Day at the Races (Monthly)	43	238	\$276.00	\$248.00	\$28.00
Movie of the Month (Monthly)	59	285	\$130.00	\$5.75	\$124.25
Pinochle Tournament/Social	9	76	\$0.00	\$0.00	\$0.00
Women's/Mens Breakfast (Alternating Months)	16	79	\$216.00	\$185.95	\$30.05
Twilight Dining Outing (Alternating Months)		140			\$0.00
Fishing Events/Banquet (6 Times a Year)	6	19	\$140.00	\$147.50	(\$7.50)
Intergenerational Fishing Outing (Twice a Year)	8	0			
Book Review (3-Times a Year)		59			\$0.00
HEALTH/INFORMATIVE					
		335			\$0.00
FITNESS CLASSES					
Senior Aerobics (8 week sessions)	34	101	\$955.00	\$665.00	\$290.00
Yoga (8 Week Sessions)	15	43	\$720.00	\$787.50	(\$67.50)
Zumba Gold (8 Week Sessions)	30	87	\$1,080.00	\$455.00	\$625.00
Zumba Gold Toning (8 week Sessions)		8			\$0.00
Chair Yoga (8 Week Sessions)	17	44	\$561.00	\$385.00	\$176.00
Matter of Balance Exercise Class	12	19	\$156.00	\$12.00	\$144.00
CLASSES/PROGRAMS					
Computer Class (Alternating Months)		24			\$0.00
Matter of Balance (8 Week Class- Bi- Yearly)		15			\$0.00
Rules of the Road (3- Times a Year)	22	42	\$0.00	\$0.00	\$0.00
Defensive Driving Course (Held Quarterly)		35			\$0.00
Meditation					
LUNCHEONS					
	130	435	\$3,859.00	\$3,789.00	\$70.00
ANNUAL SPECIAL EVENTS					
		948			\$0.00
MISCELLANEOUS EVENTS					
		96			\$0.00
DAY TRIPS	207	994	\$16,696.00	\$15,078.53	\$1,617.47
LONG DISTANCE TRIPS		8			\$0.00
SENIOR MAILING (Bi-Monthly)	28	76	\$0.00	\$45.00	(\$45.00)
NEWCOMERS PRESENTATION (Alternating months)	18	70	\$0.00	\$12.00	(\$12.00)
ADVISORY COUNCIL MEETING (Held Quarterly)		34			
TOTAL	682	4521	\$24,954.00	\$21,877.02	\$3,076.98
NEW MEMBERS	64	225	Average Age	67 years old	



MAINESTAY YOUTH & FAMILY SERVICES
JULY 2019 BOARD REPORT
RICHARD LYON, DIRECTOR

AGENCY FUNDING

The 2020-2021 agency funding application will be finalized and available for distribution starting on August 1. We have been working on an updated application along with other minor edits for clarity and ease of use. The deadline for applications to be completed and returned is August 30. Funding hearings will be scheduled during the July board meeting for October or early November. Kristina Christie, our Agency and Program Coordinator, is in the process of scheduling annual site visits of all currently funded social service agencies.

GARAGE SALE

The 15th annual Maine Township Garage Sale fundraiser will be held on Saturday, September 21 from 9 am – 3 pm. This popular township event provides a valuable service to the community and raises money to support MaineStay's summer camp program. Spaces will go on sale for township residents on August 5 and on August 12 for all others. We have already received sponsorship commitments of \$1,450 and are still in the process of soliciting additional sponsorships or donations for this event. Our sponsors thus far are Chicago Behavioral Hospital, International Bank of Chicago, Journal & Topics Newspapers, Senior News 50 and Better, Suburban Resource Guide for Seniors, Parkway Bank, Law Offices of Laura J. Morask, and Garvey's Office Products.

FAMILY RESOURCE CENTER PARTNERSHIP

Stevenson Elementary School, which has been Maine Township's next-door neighbor for decades, closed this spring. In August, District 63 will repurpose the building as their Family Resource Center. This space will house Expanded Learning offices as well as before-school and after-school programming along with other District 63 programs. Since May, I have had several wonderful conversations and meetings with District 63's new Director of Family Services, Angie Schab, to explore how we may be able to collaborate to better meet the needs of our local families. Angie was very open to working with us as a community partner and has offered to allow us to use their facilities free of charge. Starting this fall, we are going to pilot offering two MaineStay programs at the Family Resource Center. Our Big Brothers Big Sisters Mentoring Program will meet there beginning in September. Their larger facility will allow our participants access to more kid-friendly amenities that we lack in our own building such as a gym, playground, and dedicated art room, and will allow us to offer a greater variety of activities to program participants. We will also pilot having our Anxiety Coping Skills Group meet there starting in October, which should allow us to more easily reach an expanded audience of youth who can benefit from this program. Thanks to District 63 for their pioneering efforts in working to better connect local families to resources and for their enthusiasm in working with us as a community partner.

COUNSELING

MaineStay had 6 new counseling intakes in June. We currently have a waiting list of 44 clients. We had 86 ongoing cases and now have a total of 92 cases in our affordable strength-based counseling program.

SUMMER CAMP

The second session and 16th year of our Adventure Maine Township Summer Camp program for at-risk youth ages 8-13 concluded on July 18. Although we had a few weather-related challenges, participants were able to engage in meaningful experiences that will hopefully have a lasting impact on their lives as they learned what it means to be part of a team and good citizens who are aware that their role in society extends far beyond themselves. For the first time this year, we worked in partnership with District 207's

JumpStart program to have two camp counselors who worked all four weeks of camp, which was a huge help to us. One was a high school senior and one was a high school junior who were both paid by District 207 so there was no cost to the township. JumpStart offers paid work internships for qualified youth to help develop their work readiness and job skills, so this arrangement was a win for all involved. These two students benefitted, we had more consistent camp staffing, and our campers definitely enjoyed the fun interactions they had with these dedicated students. I am



grateful to District 207 for their partnership with us and to Anne Camarano, our Youth Program Coordinator, for doing another wonderful job planning and executing this very involved summer program.

PSYCHIATRIC SERVICES

We are currently working with a total of 83 active psychiatric clients.

COMMUNITY EDUCATION SEMINARS/PROFESSIONAL DEVELOPMENT WORKSHOPS

Our next community education seminar entitled *Social Media & Risky Behaviors: Helping Tweens and Teens Make Better Choices* will be on August 20 from 7-8:30 pm. Our presenter will be speaker and author Carrie Goldman, whose work has appeared on NPR, MSNBC, CNN, BBC, and Fox. She has written for *The New York Times*, *US News & World Report*, *Psychology Today*, *HuffPost*, and more. She travels around the country speaking about issues such as bullying prevention, intervention, and reconciliation; digital citizenship in an age of cyberbullying; restorative justice; and resolving social conflict.

FEATURED STORY OF THE MONTH

A mother brought her daughter to therapy because of her concerns about her lack of responsibility and respect. During one session, the therapist gave the daughter the task of getting herself ready in the morning without her mother's help in the next week and expressed excitement to see how she would take ownership of her morning routine. By the next session, mother and daughter reported that in the past week she had not only done the task, but had also shown respectfulness and responsibility in talking to her teacher about an issue that came up at school. The mother was very proud of her daughter for demonstrating this significant change, and the daughter was proud of herself as well and was able to build on this positive shift as therapy continued.

MAINESTAY E-NEWSLETTER

MaineStay began using email marketing as a cost-effective way of communicating with our community in February 2009. Our first e-newsletter was sent to 247 people and our list has now grown to over 3,700 subscribers.

COMMUNITY INVOLVEMENT

During June, I attended the AITCOY Executive Meeting and Opioid Advisory Group Meeting and met with Angie Schab, Director of Family Services for District 63. Anna Lydka and I met with The Josselyn Center Director of Clinical Services for our monthly meeting regarding our psychiatric services partnership.

FOIA

Liz Coy

From: dberman@mainetown.com
Sent: Wednesday, July 17, 2019 4:10 PM
To: Liz Coy
Subject: FW: File# 715719

Received
7/17/2019

Respond by:

Wed. 7/24/2019

Not sure if this is for your department??

Dayna Berman
Administrator
Maine Township
1700 Ballard, Rd.
Park Ridge, IL 60068
847-297-2510
847-297-1335 Fax

"Notice of Confidentiality to recipient of this Electronic Message: This Electronic Message contains confidential information of Maine Township and/or its clients. It is intended only for the person(s) named, and the information in such Electronic Message shall only be used by the person(s) named for the purpose intended and for no other purpose. Any use, distribution, copying or disclosure by any other persons or by the person(s) named but for purposes other than the intended purpose, is prohibited. If you have received this communication in error, please notify us by phone at 847-297-2510 and then destroy original Electronic Message."

From: Jackson Paul <jackson.paul@slkgroup.com>
Sent: Wednesday, July 17, 2019 3:57 PM
To: info@mainetown.com
Cc: B Charan <b.charan@slkgroup.com>
Subject: FW: File# 715719

Hi,

Please check and advise for the below address:
Add : 736 Ottawa Ave IL 60068
File # : 715719

PIN:
09-25-109-003
09-25-109-045

- 1) Code Violations
- 2) Open / Expired Building Permits
- 3) Any liens or Special Assessment

- Cook County Assessor
- City of Park Ridge

Thank you,

Jackson Paul
Senior Team Leader - Operations
Website: <http://www.slkgroup.com/global/>
Find us on: 



Wiesia Tytko

#01A

From: Taxes <taxes@Indecomm.net>
Sent: Thursday, July 18, 2019 1:35 PM
To: wtytko@mainetown.com
Cc: Taxes
Subject: 523542-3- Need code and permits

Received
7/18/2019

Response by
7/22/2019

Hi,

Please advise if there are any open code violations and open and expired permits on this property.

Address: 1771 TOUHY E Des Plaines, IL 60018

Mike Smith
Indecomm Global Services
Direct Line: 732-313-2734
Toll Free Fax: 866-422-3403
E-mail: RATaxes@Indecomm.net
Website: www.indecomm.net

From: Taxes
Sent: Thursday, July 18, 2019 12:59 PM
To: 'wtytko@mainetown.com' <wtytko@mainetown.com>
Cc: Taxes <taxes@Indecomm.net>
Subject: 523542-3- Need code and permits

Hi,

This email is with regards to request placed thru foil reference number F012717-062519, we have not received any response yet.

Please provide the information ASAP, as there is closing on this property .

Mike Smith
Indecomm Global Services
Direct Line: 732-313-2734
Toll Free Fax: 866-422-3403
E-mail: RATaxes@Indecomm.net
Website: www.indecomm.net

“Notice: This message is the property of Indecomm Global Services and its affiliates and contains information that may be confidential and/or privileged. If you are not the intended recipient, you should not use, disclose or take any action based on this message. If you have received this transmission in error, please immediately contact the sender by return e-mail and delete this e-mail, and any attachments, from any computer”

Maine Township
1700 Ballard Road
Park Ridge, Illinois 60068

FREEDOM OF INFORMATION REQUEST

FROM:
Name: Bill Meyer

Address: 4220 Raccon Bay Drive

City/State/Zip: Bonita Springs, FL

Phone Number: 407-562-4070

Email Address:

TO:
Freedom of Information Officer
Wiesia Tytko
wtytko@mainetown.com
Fax #: 847-2971335
Phone #: 847-297-2510 ext. 222
July 22, 2019

Today's Date: _____

DESCRIPTION OF REQUESTED RECORD(S): (Describe in detail, using reverse side if necessary, or attach separate sheet).

COPIES OF ALL PROPOSALS AND AGREEMENTS AND/OR CONTRACTS BETWEEN MAINE TOWNSHIP AND FSS TECHNOLOGIES. EMAIL RESPONSE BACK TO BILLMEYER011@GMAIL.COM

Please indicate if you wish to inspect the records or wish a copy of them:

_____ Inspection Copy

Charges: First 50 pages at no charge, then \$.15 per page (per side) for letter or legal size document
 Oversized documents: actual cost
 Color copies: actual cost

Commercial purpose? Yes _____ No

For Office Use Only

Date Received 7/22/2019
Date Response Due 7/29/2019
Received By W. Tytko

Notations _____

DRAFT

**MAINE TOWNSHIP
PARK RIDGE, ILLINOIS**

ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
FEBRUARY 28, 2019**

**MAINE TOWNSHIP
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FEBRUARY 28, 2019**

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SINCE 1917

EVANS, MARSHALL & PEASE, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

1875 Hicks Road
Rolling Meadows, Illinois 60008

Telephone (847) 221-5700
Facsimile (847) 221-5701

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Maine Township
Park Ridge, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major funds, and the aggregate remaining fund information of Maine Township, Park Ridge, Illinois, as of and for the year ended February 28, 2019, and the related notes to the financial statements, which collectively comprise the 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 misstatement, 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, the major funds, and the aggregate remaining fund information of Maine Township, as of February 28, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Prior-Year Comparative Information

We have previously audited Maine Township's 2018 financial statements, and we expressed an unmodified opinion on the respective financial statements of the governmental activities, the major funds, and the aggregate remaining fund information in our report dated June 29, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended February 28, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a 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 about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Evans, Marshall & Pease, P.C.

Evans, Marshall & Pease, P.C.
Certified Public Accountants

Rolling Meadows, IL
July XX, 2019

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION
Management's Discussion and Analysis

DRAFT

This section of the Maine Township's annual financial report is management's discussion and analysis (MD&A) of the Township's financial performance and provides an overall review of the Township's financial activities for the fiscal year ending February 28, 2019.

The management of the Township encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the Township's financial performance. Certain comparative information between the current year and the prior year is required to be presented in the MD&A and is included in this analysis.

Financial Highlights

- The Township's net position increased by \$1,319,468 to \$17,298,505 as of February 28, 2019, which is an increase of 8.26% over the prior year's net position of \$15,979,037.
- As of the close of the current fiscal year, the Township's governmental funds reported a combined ending fund balance of \$12,491,799, an increase of \$1,198,566 in comparison with the prior year.
- The Township provided additional assistance and grants in the amount of \$442,740 to various organizations within Maine Township and surrounding neighborhoods. This is a decrease of \$12,520 awarded to organizations over the previous year.
- General Assistance Home Relief in the amount of \$157,472 was expended to assist the residents of Maine Township.
- At February 28, 2019, the Township has \$206,407 as committed fund balance for the capital fund (future repairs and building improvements) of the Township.

Overview of the Financial Statements

This financial report consists of three parts – management's discussion and analysis (this section), basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Township.

- *The statement of net position and statement of activities are government-wide financial statements that provide both short-term and long-term information about the Township's overall financial status.*
- The remaining statements are fund financial statements that focus on individual parts of the Township. Fund statements generally report operation in more detail than the government-wide financial statements.

The financial statements also include many notes. The notes explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

The major features of the Township's financial statements, including the portion of the Township's activities they cover and the types of information they contain, are shown in the following table:

Major Features of the Government-Wide and Fund Financial Statements

	Government-Wide Statements	Fund Financial Statements	
		Governmental Funds	Fiduciary Funds
Scope	Entire Township (except fiduciary funds)	The activities of the Township that are not fiduciary, such as general fund	Instances in which Township administers resources on behalf of someone else
Required financial statements	Statement of net position	Balance sheet	Statement of fiduciary net position
	Statement of activities	Statement of revenues, expenditures, and changes in fund balance	Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or liabilities included	All assets and liabilities, both short-term and long-term; funds do not currently contain capital assets, but they can
Type of deferred inflows/outflows of resources information	All deferred inflows and outflows of resources, financial, short-term and long-term	Generally deferred outflows of resources to be used up and deferred inflows that come due during the year or soon thereafter; no capital or debt included	Not applicable
Type of inflow/outflow information	All revenues and expenses during the year, regardless of dates of actual cash transactions	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Government-Wide Financial Statements

The government-wide financial statements report information about the Township as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the Township's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All the current year's revenues and expenditures are accounted for in the statement of activities.

Unlike a private sector company, the Township cannot readily convert fixed assets to liquid assets. Townships can, and sometimes do, convert fixed assets to cash through the sale of property; however this is a rare event and not easily accomplished.

The government-wide financial statements report the Township's net position and how they have changed throughout the year. Net position – the difference between the Township's assets, deferred outflows of resources, liabilities, and deferred inflows of resources – are one way to measure the Township's financial health or position.

- Over time, increases or decreases in the Township's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the Township's overall health, one needs to consider additional non-financial factors, such as changes in the Township's property tax base and the condition of facilities.

In the government-wide financial statements, the Township's activities are presented as follows:

- *Governmental activities* – Most of the Township's basic services are included here, such as support services, community programs and administration. Property taxes finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the Township's funds, focusing on its most significant or "major" funds – not the Township as a whole. Funds are accounting devices the Township uses to keep track of specific sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements.

- Some funds are required by state law.
- The Township establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues.

The Township has one fund type:

Governmental funds – The Township's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is included as a separate statement explaining the relationship (or differences) between them.

Notes to the Financial Statements

The notes are an integral part of the financial statements and provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning the Township's operations presented to supplement the basic financial statements.

Financial Analysis of the Township as a Whole

Statement of Net Position: The following summary data is compared with data from the preceding year. The following provides a summary of the Township's Statement of Net Position as of February 28, 2019 and February 28, 2018:

	Statement of Net Position	
	2019	2018
Assets		
Current and Other Assets	\$ 19,866,235	\$ 20,078,988
Capital Assets, Net of Depreciation	6,706,670	6,596,873
Total Assets	26,572,905	26,675,861
Deferred Outflows of Resources		
Pensions	1,987,636	542,974
Total Deferred Outflows of Resources	1,987,636	542,974
Liabilities		
Current Liabilities	845,652	766,992
Noncurrent Liabilities		
Due Within One Year	16,512	-
Due in More Than One Year	2,893,536	1,104,859
Total Liabilities	3,755,700	1,871,851
Deferred Inflows of Resources		
Unavailable Revenues - Property Taxes	6,528,784	8,018,763
Pensions	977,552	1,349,184
Total Deferred Inflows of Resources	7,506,336	9,367,947
Net Position		
Net Investment in Capital Assets	6,669,518	6,596,873
Restricted	4,816,805	4,452,586
Unrestricted	5,812,182	4,929,578
Total Net Position	\$ 17,298,505	\$ 15,979,037

Total Net Position: As noted earlier net position may serve as a useful indicator of the Township's financial position. The Township's overall financial position and results of operations has improved during the fiscal year ended February 28, 2019. The assets and deferred outflows of resources exceeded the liabilities and deferred inflows of resources resulting in a net position balance of \$17,298,505 as of the close of the fiscal year.

Please note that the amounts reported for governmental activities in the audit statement are different from the summary tables above because (1) capital assets used in governmental activities are not financial resources, as they are in business, and are not reported as assets in governmental funds. (2) long-term liabilities, including the IMRF Pension liability are not due in the current period and therefore not reported as liabilities in the funds.

Restricted Net Position: A portion of the Township's total net position is considered restricted. The Township's restricted net position results from portions of governmental funds that are restricted, committed, or assigned, or in any other way limit the availability of fund resources for future use. The General Assistance Fund is considered a special revenue funds; by law, funds held in a special revenue fund are restricted to the purpose of the fund.

**MAINE TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED FEBRUARY 28, 2019**

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The Township's total restricted net position at the end of the fiscal year totaled \$4,816,805, which is an increase of \$364,219 over the prior fiscal year. There were no significant changes affecting restrictions, commitments, or other limitations to the availability of fund resources for future use.

Statement of Activities: The following is a summary of the Township's change in net position for the year ending February 28, 2019 and February 28, 2018:

	2019	2018
<i>Governmental Activities</i>		
Revenues		
Program Revenues		
Charges for Services	\$ 561,054	\$ 452,388
Operating Grants and Contributions	72,332	56,310
General Revenues		
Property Taxes	7,233,364	7,498,902
Corporate Replacement Taxes	135,310	142,537
Earnings on Investments	35,484	20,501
Other	69,125	74,406
Total Revenues	<u>8,106,669</u>	<u>8,245,044</u>
Expenses		
Administration, Assessor and Clerk	3,299,886	3,349,039
Senior, Adult Services and Mainstreamers	702,543	826,302
General Road Maintenance and Permanent Roads	1,194,776	1,019,270
MaineStay, Youth and Family Services	616,756	634,392
Mental Health and Community Services	442,740	455,260
General Assistance Home Relief	157,472	194,181
Depreciation - Unallocated	157,109	134,307
Other	215,919	191,968
Total Expenses	<u>6,787,201</u>	<u>6,804,719</u>
Change in Net Position	<u>1,319,468</u>	<u>1,440,325</u>
Net Position - Beginning, as Previously Reported	15,979,037	13,851,473
Prior Period Adjustments	-	687,239
Net Position - Beginning, Restated	<u>15,979,037</u>	<u>14,538,712</u>
Net Position - Ending	<u>\$ 17,298,505</u>	<u>\$ 15,979,037</u>

Changes in Net Position: The Township's combined net position increased by \$1,319,468 to \$17,298,505 in fiscal year 2019.

The Township's total revenues were \$8,106,669 for governmental activities. Local taxes were \$7,368,674 or 90.90% of the total. Of the local taxes, \$7,233,364 was from property taxes and \$135,310 was from corporate replacement taxes. Earnings on investments were \$35,484 or 0.44%. Miscellaneous income (e.g. charges for services and operating grants and contributions) made up the remainder balance.

Total costs for all governmental programs totaled \$6,787,201. Of this total, \$3,299,886 was for administration, assessor and clerk or 48.62%. \$1,194,776 was for general road maintenance and permanent roads or 17.60%. \$702,543 was for senior, adult services and mainstreamers or 10.35%. \$157,472 was for general assistance home relief, or 2.32%. \$157,109 was for unallocated depreciation, and \$1,275,415 was for other services, grants to various organizations in and surrounding Maine Township.

Financial Analysis of the Township's Funds

Account balances for both funds are at a healthy level for the year ended February 28, 2019. All Township funds are considered major. As the Township closed the year, its governmental funds reported a combined fund balance of \$12,491,799, which was an increase of \$1,198,566 compared to the previous year.

General (Town) Fund

- Fund balance increased by \$834,347, resulting in an ending fund balance of \$7,674,994.
- The Township has \$206,407 currently on deposit within the General Fund as committed for the capital fund (future repairs and building improvements).

General Assistance Fund

- Fund balance increased by \$162,615, resulting in an ending fund balance of \$2,568,821.

Road and Bridge Fund

- Fund balance increased by \$201,604, resulting in an ending fund balance of \$2,247,984.

Township Budgetary Highlights

The Township spent \$439,835 less than the budgeted amount. The Town Fund, General Assistance Fund and Road and Bridge Fund spent \$362,682, \$10,338 and \$66,815 less than the budgeted amount, respectively. The budget will continue to be monitored by the Supervisor, Administration and the Board of Trustees in hope to stay fiscally responsible to the citizens of Maine Township.

Capital Assets and Debt Administration

Capital Assets – As of February 28, 2019, the Township has \$6,706,670 net capital assets including land, buildings, road and bridges, and machinery and equipment. The current year additions included road and bridges for \$373,050, and machinery and equipment for \$158,195. The Township had \$5,000 in disposals of capital assets in the current fiscal year. More detailed information about capital assets can be found in Note 7 to the financial statements.

Debt Administration – The Township has long-term obligations of \$2,910,048 as of February 28, 2019, related to capital leases, compensated absences and the Illinois Municipal Retirement Fund pension. More detailed information about the Township's long-term liabilities is presented in Note 8 to the financial statements.

Factors Bearing on the Township's Future

The Maine Township depends mainly on property and corporate replacement taxes. Non-tax revenues account for only a small percentage of income. The cost of running the Township and the providing of services to our clients continues to rise, while tax increases are limited to increases provided by statutes. With the taxpayers being concerned about the amount of real estate taxes they are paying, the Township must find ways to continue to help residents while holding the line on expenses.

Contacting the Township's Financial Management Team

This financial report is designed to provide a general overview of the Township's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Office of the Supervisor, Maine Township, 1700 Ballard Road, Park Ridge, IL 60068.

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BASIC FINANCIAL STATEMENTS

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MAINE TOWNSHIP
STATEMENT OF NET POSITION
FEBRUARY 28, 2019

WITH COMPARATIVE TOTALS FOR FEBRUARY 28, 2018

	Governmental Activities	
	2019	2018
ASSETS		
Cash	\$ 14,157,398	\$ 13,230,656
Receivables, Net of Allowance for Uncollectibles	5,637,195	6,776,741
Prepaid Expenses	71,642	71,591
Capital assets Not Being Depreciated		
Land	683,000	683,000
Capital Assets, Net of Accumulated Depreciation		
Buildings	864,126	936,001
Road and Bridges	4,632,696	4,520,443
Machinery and Equipment	526,848	457,429
Total Assets	26,572,905	26,675,861
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	1,987,636	542,974
Total Deferred Outflows of Resources	1,987,636	542,974
LIABILITIES		
Accounts Payable	166,248	218,449
Service Agency Grants Payable	442,740	455,260
Due to Cook County Treasurer	125,848	-
Salaries and Wages Payable	88,575	81,650
Unearned Revenues	22,241	11,633
Noncurrent Liabilities		
Due Within One Year	16,512	-
Due in More than One Year	2,893,536	1,104,859
Total Liabilities	3,755,700	1,871,851
DEFERRED INFLOWS OF RESOURCES		
Unavailable Revenue - Property Taxes	6,528,784	8,018,763
Pensions	977,552	1,349,184
Total Deferred Inflows of Resources	7,506,336	9,367,947
NET POSITION		
Net Investment in Capital Assets	6,669,518	6,596,873
Restricted for		
General Assistance	2,568,821	2,406,206
Road and Bridge	2,247,984	2,046,380
Unrestricted	5,812,182	4,929,578
Total Net Position	\$ 17,298,505	\$ 15,979,037

The accompanying notes to the financial statements are an integral part of this statement.

MAINE TOWNSHIP
STATEMENT OF ACTIVITIES
YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED FEBRUARY 28, 2018

FUNCTIONS/ PROGRAMS	Expenses	Program Revenues			2019	2018
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	Total Governmental Activities
GOVERNMENTAL ACTIVITIES						
Current						
Administration	\$ 2,733,030	\$ 177,490	\$ -	\$ -	\$ (2,555,540)	\$ (2,579,598)
Assessor	339,180	-	-	-	(339,180)	(345,000)
Clerk	227,676	-	-	-	(227,676)	(231,854)
Office of Emergency Management	17,888	-	-	-	(17,888)	(30,352)
MaineStay, Youth and Family Services	616,756	24,656	-	-	(592,100)	(619,440)
Senior and Adult Services	398,138	3,554	-	-	(394,584)	(525,570)
Mainstreamers	304,405	355,354	-	-	50,949	(10,823)
Recovery Connections	45,705	-	-	-	(45,705)	(45,060)
Mental Health and Community Services	442,740	-	-	-	(442,740)	(455,260)
General Assistance Home Relief	157,472	-	72,332	-	(85,140)	(137,871)
General Road Maintenance	457,035	-	-	-	(457,035)	(341,876)
Permanent Road	737,741	-	-	-	(737,741)	(677,394)
Road Social Security, Insurance and Illinois Municipal Retirement	152,326	-	-	-	(152,326)	(161,616)
Depreciation - Unallocated*	157,109	-	-	-	(157,109)	(134,307)
Total Primary Government	\$ 6,787,201	\$ 561,054	\$ 72,332	\$ -	(6,153,815)	(6,296,021)
GENERAL REVENUES						
Taxes						
Property Taxes, Levied for General Purposes					7,233,364	7,498,902
Corporate Replacement Taxes					135,310	142,537
Social Security Reimbursement					10,813	20,900
Earnings on Investments					35,484	20,501
Gain on Sale of Capital Assets					48,943	47,270
Other					9,369	6,236
Total General Revenues					7,473,283	7,736,346
CHANGE IN NET POSITION					1,319,468	1,440,325
NET POSITION - BEGINNING, AS PREVIOUSLY REPORTED					15,979,037	13,851,473
PRIOR PERIOD ADJUSTMENTS						
Deferred Outflows of Resources - Pensions					-	762,117
Deferred Inflows of Resources - Pensions					-	(74,878)
NET POSITION - BEGINNING, RESTATED					15,979,037	14,538,712
NET POSITION - ENDING					\$ 17,298,505	\$ 15,979,037

* This amount excludes the depreciation that is included in the direct expenses of the various programs.

The accompanying notes to the financial statements are an integral part of this statement.

MAINE TOWNSHIP
GOVERNMENTAL FUNDS
BALANCE SHEET
FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL TOTALS FOR FEBRUARY 28, 2018

	Town Fund	General Assistance Fund	Road and Bridge Fund	Total	
				2019	2018
ASSETS					
Cash	\$ 8,827,320	\$ 2,708,332	\$ 2,621,746	\$ 14,157,398	\$ 13,230,656
Receivables, Net of Allowance for Uncollectibles	3,246,072	-	2,391,123	5,637,195	6,776,741
Prepaid Expenses	52,582	4,361	14,699	71,642	71,591
Total Assets	\$ 12,125,974	\$ 2,712,693	\$ 5,027,568	\$ 19,866,235	\$ 20,078,988
LIABILITIES					
Accounts Payable	\$ 54,044	\$ 6,369	\$ 105,835	\$ 166,248	\$ 218,449
Service Agency Grants Payable	442,740	-	-	442,740	455,260
Due to Cook County Treasurer	-	125,848	-	125,848	-
Salaries and Wages Payable	60,054	11,655	16,866	88,575	81,650
Unearned Revenues	22,241	-	-	22,241	11,633
Total Liabilities	579,079	143,872	122,701	845,652	766,992
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue - Property Taxes	3,871,901	-	2,656,883	6,528,784	8,018,763
Total Deferred Inflows of Resources	3,871,901	-	2,656,883	6,528,784	8,018,763
FUND BALANCES					
Nonspendable	52,582	4,361	14,699	71,642	71,591
Restricted					
General Assistance	-	2,564,460	-	2,564,460	2,401,835
Road and Bridge	-	-	2,233,285	2,233,285	2,031,719
Committed	206,407	-	-	206,407	-
Assigned	-	-	-	-	62,015
Unassigned	7,416,005	-	-	7,416,005	6,726,073
Total Fund Balances	7,674,994	2,568,821	2,247,984	12,491,799	11,293,233
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 12,125,974	\$ 2,712,693	\$ 5,027,568	\$ 19,866,235	\$ 20,078,988

The accompanying notes to the financial statements are an integral part of this statement.

MAINE TOWNSHIP
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET POSITION
 FEBRUARY 28, 2019

Total fund balances - governmental funds (Exhibit C) \$ 12,491,799

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

When capital assets that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the Township as a whole.

Cost of Capital Assets		
Land	\$ 683,000	
Buildings	2,874,984	
Roads and Bridges	6,755,463	
Machinery and Equipment	<u>2,068,578</u>	
Total Cost of Capital Assets	12,382,025	
Accumulated Depreciation	<u>(5,675,355)</u>	
Net Capital Assets		6,706,670

Deferred outflows of resources do not relate to current financial resources and are not included in the governmental funds balance sheet.

Pensions		1,987,636
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Deferred inflows of resources do not relate to current financial resources and are not included in the governmental funds balance sheet.

Pensions		(977,552)
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Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds.

Capital Leases	(37,152)	
Compensated Absences	(193,624)	
Pensions	<u>(2,679,272)</u>	<u>(2,910,048)</u>

Total net position of governmental activities (Exhibit A)		<u><u>\$ 17,298,505</u></u>
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The accompanying notes to the financial statements are an integral part of this statement.

MAINE TOWNSHIP
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH SUMMARIZED COMPARATIVE ACTUAL TOTALS AS OF FEBRUARY 28, 2018

	Town Fund	General Assistance Fund	Road and Bridge Fund	Total	
				2019	2018
REVENUES					
Local Sources					
Property Taxes	\$ 4,441,552	\$ 883,647	\$ 1,908,165	\$ 7,233,364	\$ 7,498,902
Corporate Replacement Taxes	67,653	-	67,657	135,310	142,537
Earnings on Investments	22,208	6,010	7,266	35,484	20,501
MaineStay Fees	24,656	-	-	24,656	14,952
Passport Fees	71,124	-	-	71,124	68,618
Seniors	3,554	-	-	3,554	-
Mainstreamers	355,354	-	-	355,354	300,732
Vehicle Sticker Fees	16,478	-	-	16,478	17,416
Postage Fees	4,184	-	-	4,184	-
Transportation Fees	1,417	-	-	1,417	-
Garage Sale	4,351	-	-	4,351	-
Yard Stickers and Rebates	12,402	-	-	12,402	-
Social Security Reimbursement	-	10,813	-	10,813	20,900
Energy Assistance Revenue	-	21,066	-	21,066	13,041
Food Pantry Cash Donations	-	51,266	-	51,266	43,269
Permit Fees and Code Violations	-	-	67,534	67,534	50,670
Other Income	8,692	-	677	9,369	6,236
Total Revenues	5,033,625	972,802	2,051,299	8,057,726	8,197,774
EXPENDITURES					
Current					
Administration	1,771,558	650,365	302,192	2,724,115	2,664,851
Assessor	339,974	-	-	339,974	332,234
Clerk	228,507	-	-	228,507	223,923
Office of Emergency Management	17,493	-	-	17,493	28,956
Mainestay Youth and Family Services	624,457	-	-	624,457	606,382
Senior and Adult Services	399,467	-	-	399,467	501,824
Mainstreamers	304,405	-	-	304,405	311,555
Reovery Connections	45,705	-	-	45,705	45,060
Mental Health and Community Services	442,740	-	-	442,740	455,260
General Assistance Home Relief	-	157,472	-	157,472	163,356
General Road Maintenance	-	-	457,035	457,035	346,248
Permanent Road	-	-	757,819	757,819	980,643
Road Social Security, Insurance and Illinois Municipal Retirement	-	-	178,090	178,090	161,616
Capital Outlay	53,134	12,716	207,044	272,894	321,974
Total Expenditures	4,227,440	820,553	1,902,180	6,950,173	7,143,882

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MAINE TOWNSHIP
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
 FOR THE YEAR ENDED FEBRUARY 28, 2019
 WITH SUMMARIZED COMPARATIVE ACTUAL TOTALS AS OF FEBRUARY 28, 2018

	Town Fund	General Assistance Fund	Road and Bridge Fund	Total	
				2019	2018
EXCESS OF REVENUES OVER EXPENDITURES	\$ 806,185	\$ 152,249	\$ 149,119	\$ 1,107,553	\$ 1,053,892
OTHER FINANCING SOURCES (USES)					
Transfer Out	-	-	-	-	(400,000)
Transfer In	-	-	-	-	400,000
Capital Lease	28,162	10,366	-	38,528	-
Sale of Capital Assets	-	-	52,485	52,485	47,270
Total Other Financing Sources (Uses)	28,162	10,366	52,485	91,013	47,270
NET CHANGE IN FUND BALANCES	834,347	162,615	201,604	1,198,566	1,101,162
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED	6,840,647	2,406,206	2,046,380	11,293,233	7,778,719
PRIOR PERIOD ADJUSTMENTS					
Net Pension Liability	-	-	-	-	2,185,979
Compensated Absences	-	-	-	-	227,373
FUND BALANCE - BEGINNING, RESTATED	6,840,647	2,406,206	2,046,380	11,293,233	10,192,071
FUND BALANCE - ENDING	\$ 7,674,994	\$ 2,568,821	\$ 2,247,984	\$ 12,491,799	\$ 11,293,233

(Continued)

The accompanying notes to the financial statements are an integral part of this statement.

MAINE TOWNSHIP
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED FEBRUARY 28, 2019

Total net change in fund balances - governmental funds (Exhibit D) \$ 1,198,566

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

When capital assets that are to be used in governmental activities are purchased, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense.

Depreciation Expense	\$ (417,906)	
Capital Outlay	<u>531,245</u>	113,339

The net effect of various transactions involving sales of capital assets. (3,542)

The issuance of long-term debt (capital leases) provides current financial resources to governmental funds but are recorded as long-term liabilities in the Statement of Net Position.

Capital leases	(38,528)
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Repayment of capital lease principal is recorded as an expenditure in governmental funds, but it reduces long-term liabilities in the statement of net position and does not affect the statement of activities. The District debt was reduced by principal payments made to capital leases. 1,376

Some revenues/ (expenses) reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. These revenues/ (expenses) include the change in:

Compensated absences	34,620	
Pensions	<u>13,637</u>	<u>48,257</u>

Change in net position of governmental activities (Exhibit B) \$ 1,319,468

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Maine Township, Park Ridge, Illinois (the “Township”) was incorporated in 1850. The Township operates under the Township Act (60 ILCS) and the Revenue Code (35 ILCS) of the *Illinois Compiled Statutes* (ILCS). The Township provides the following services as authorized by its charter: maintenance of roads in the unincorporated area, senior and disabled services, mental health services including individual and family counseling, general assistance, property tax related matters and general administrative services.

The financial statements of the Township have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles or GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township’s accounting policies are described below.

A. Financial Reporting Entity

Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statement to be misleading or incomplete. The criteria provided by the governmental accounting standards have been considered and there are no agencies or entities which should be presented with the Township. In addition, the Township is not aware of any entity that would exercise such oversight that would result in the Township being considered a component unit of the entity.

B. Basis of Presentation

The Township’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the Township as a whole. They include all funds of the reporting entity except for fiduciary funds. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. There are no business-type activities within the Township.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses not allocated to functions are reported separately. Interest on general long-term debt is considered such an indirect expense.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Depreciation expense is specifically identified by function and is included in the direct expenses of each function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Government Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized into three major categories: governmental, proprietary, and fiduciary (There are no proprietary or fiduciary funds within the township). In turn, each category is divided into separate fund types.

C. Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within thirty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The funds of the Township are described below:

Governmental Funds

General Fund – The general fund is the Township's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Special revenue funds of the Maine Township include the General Assistance Fund and the Road and Bridge Fund. The General Assistance Fund was established to assist in providing community services such as senior and disabled services, individual and family counseling, and other general assistance. The Road and Bridge Fund was established for the maintenance of roads in unincorporated areas.

Proprietary Fund Types (not included in governmental-wide statements)

There are no Proprietary Fund Types.

Fiduciary Funds (not included in governmental-wide statements)

There are no Fiduciary Fund Types.

Major and Nonmajor Funds

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Township, is considered by the Township to be major, or meets the following criteria:

- 1) Total assets, liabilities, revenues, or expenditures of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type; and
- 2) Total assets, liabilities, revenues, or expenditures of the individual governmental or proprietary fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The Township has classified all funds as major.

The funds classified as major are as follows:

Town Fund – The general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund.

General Assistance Fund – A special revenue fund used to account for the Township's general assistance program.

Road and Bridge Fund – A special revenue fund used to account for the maintenance of roads within the Township.

D. Net Position/Fund Balance Reporting

Government-Wide Reporting

For the Government-Wide Financial Statements, net positions are reported as follows:

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less any unspent debt proceeds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Restricted Net Position – Consists of net positions with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation. The Township's restricted net position consists of \$2,568,821 in the General Assistance Fund and \$2,247,984 in the Road and Bridge Fund.

Unrestricted Net Position – Consists of all other net positions that do not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Township's policy to use restricted resources first, and then unrestricted resources as they are needed.

Governmental Fund Balances

Governmental fund balances are to be classified into five major classifications; Nonspendable, Restricted, Committed, Assigned and Unassigned:

Nonspendable – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The Township's nonspendable fund balance consists of \$52,582 in the Town Fund, \$4,361 in the General Assistance Fund, and \$14,699 in the Road and Bridge Fund, totaling \$71,642.

Restricted – Restricted fund balances are restricted when constraints are placed on their use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation. The Township's restricted fund balance consists of \$2,564,460 in the General Assistance Fund, and \$2,233,285 in the Road and Bridge Fund, totaling \$4,797,745.

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. The Township's committed fund balance is \$206,407 in the Town Fund for the capital fund (future building repairs and improvements).

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. Assignments can be made by the Supervisor or the Board of Trustees, the highest level of decision-making authority. Assignments may take place after the end of the reporting period. The Township has no assigned fund balance.

Unassigned – Unassigned fund balance is the residual classification for the Town Fund. This classification represents the Town Fund balance that has not been assigned to other funds, and that has not been restricted, committed or assigned to specific purposes within the Town Fund. The Township's unassigned fund balance is \$7,416,005 in the Town Fund.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

E. Cash and Deposits

The Township's cash and deposits are considered to be cash on hand, savings deposit, and money market accounts.

F. Receivables

In government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends. Major receivable balances are shown on the exhibits. In fund financial statements, material receivables in governmental funds include revenue accruals that are both measurable and available.

G. Unearned Revenues

Governmental funds report unearned revenue in connection with resources or services that have been received, but not yet earned.

H. Prepaid Expenses

The Township's prepaid amount is accounted for using the consumption method. At February 28, 2019, the Town Fund consists of \$39,466 from Mainstreamers, \$13,084 from insurance premiums, and \$50 from other, totaling \$52,582. The General Assistance Fund consists of \$4,361 and the Road and Bridge Fund consists of \$14,699, both from insurance premiums. The grand total of all prepaid expenses is \$71,642 as of February 28, 2019. These amounts are reported as non-spendable fund balances in the governmental funds.

I. Compensated Absences

The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from the government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences as of February 28, 2019 is \$193,624.

J. Capital Assets

In government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets that exceed a capitalization threshold are capitalized and valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets that are recorded at their acquisition value at the date of donation. The Township capitalizes assets purchased or acquired with an original cost of \$5,000 or more for machinery and equipment, and \$20,000 or more for land, and buildings. Prior to March 1, 2004, infrastructure (road and bridges) assets were not capitalized. Depreciation of all exhaustible fixed assets is recorded as an allocation in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over estimated useful lives using the straight-line method of depreciation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Buildings, infrastructure (road and bridges), and machinery and equipment of the Township are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	10-40
Infrastructure (Road and Bridges)	20
Machinery and Equipment	5-10

In the fund financial statements, fixed assets are accounted for as capital outlay expenditures upon acquisition. No depreciation is recorded in the fund financial statements.

K. Long-Term Debt

The accounting treatment of long-term debt and other long-term obligations (capital leases) depends on whether they are reported in the government-wide or fund financial statements. All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt for government funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest reported as expenditures.

L. Estimates

Management of the Township has made certain estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements, and reported amounts of revenue and expenditures during the period. Actual results could differ from those estimates.

M. Comparative Data

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District’s financial statements for the year ended February 28, 2018, from which such summarized information is derived.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township has one item that qualifies for this category – pensions (\$1,987,636) reported in the government-wide statement of position. This result is from the differences between expected and actual experience, the net differences projected and actual investment earnings on plan investments, changes of assumptions, and changes in proportion and differences between contributions and proportion share of contributions.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township has two items which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. The first is unavailable revenue (\$6,528,784); it is reported in both the government-wide statement of position and in the governmental funds balance sheet. The item for unavailable revenue is from property taxes. The second is pensions (\$977,552), which is a result of the same reasons listed for deferred outflows of resources – pensions. These items amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

O. Eliminations and Reclassifications

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

P. Program Revenues

Amounts reported as program revenues include 1) Services provided and fees and 2) Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. All taxes, including those dedicated for specific purposes, are reported as general revenues rather as program revenues.

Q. Corporate Replacement Taxes

Corporate replacement tax revenues are allocated across funds and to other governmental entities at the same rate since inception in the 1970's. At the time, allocation was based on the size of the towns and library in relation to the rest of the area.

R. Property Taxes

The Township must file its tax levy ordinance by the last Tuesday in December of each year. The 2017 levy was adopted on December 19, 2017 and the 2016 levy was adopted on November 22, 2016. The Township's property tax is levied each calendar year on all taxable real property located in the Township.

The County Assessor is responsible for the assessment of all taxable real property within Cook County (the County), except for certain railroad property which is assessed directly by the State. Reassessments occur based on market conditions. The County Clerk computes the annual tax for each parcel of real property and prepares tax books used by the County Collector as the basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the units their respective shares of the collections. Taxes levied in one year become due and payable in two installments on or about March 1 and August 1 during the following year.

In the government-wide financial statements revenue is recognized based on the period that the levy is intended to finance. Based upon collection histories, the Township has provided an allowance for uncollectible real property taxes equal to 1.0% of the current extension. All property taxes receivable over one year old have been written off.

MAINE TOWNSHIP
 NOTES TO BASIC FINANCIAL STATEMENTS
 FEBRUARY 28, 2019

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NOTE 2 – CASH AND DEPOSITS

Cash and deposits are considered to be cash on hand, savings deposit, and money market accounts.

At February 28, 2019, the carrying amount of the Township's cash and deposits totaled \$14,157,398 and the bank balances totaled \$14,348,824.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Township's investment portfolio is limited to maturities of one year or less.

Credit Risk. Statutes authorized the Township to invest in obligations of the U.S. Treasury and U.S. Agencies' accounts and any other investments constituting direct obligations of any bank as defined by the Illinois Bank Act, certain short-term commercial paper, accounts of federally insured savings and loans, and the state treasurers' investment pool. During fiscal year ended February 28, 2019, the Township invested in money market accounts and certificates of deposits from banks, which are both not rated by nationally recognized statistical rating organizations.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Township will not be able to recover the value of its deposits and investments or collateral securities. As of February 28, 2019, all of the Township's deposits are fully insured or collateralized.

NOTE 3 – RECEIVABLES

Receivable amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for financial statement presentation. Below is the detail of receivables for the Town Fund, the General Assistance Fund and the Road and Bridge Fund, including the applicable allowances for uncollectible accounts:

Receivables	Town	Road and Bridge	Total
Property Taxes	\$ 3,281,771	\$ 2,414,549	\$ 5,696,320
Corporate Replacement Taxes	3,411	3,411	6,822
Gross Receivables	3,285,182	2,417,960	5,703,142
Less: Allowance for Uncollectibles	(39,110)	(26,837)	(65,947)
Net Receivables	<u>\$ 3,246,072</u>	<u>\$ 2,391,123</u>	<u>\$ 5,637,195</u>

NOTE 4 – PROPERTY TAXES

The Township's property tax is levied each year on all taxable real property located in the Township on or before the last Tuesday in December. The 2017 levy was adopted on December 19, 2017 and the 2016 levy was adopted on November 22, 2016. Property taxes attach as an enforceable lien on property as of January 1, of the Levy year, and are payable in two installments on approximately March 1 and August 1 of the year subsequent to the levy year. The Township receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded on these financial statements are from the 2017 and 2016 tax levy years.

A summary of the past two years' assessed valuation, tax rates, and extensions are as follows:

MAINE TOWNSHIP
 NOTES TO BASIC FINANCIAL STATEMENTS
 FEBRUARY 28, 2019

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NOTE 5 – PROPERTY TAXES (CONT'D)

Tax Year	2017		2016	
Equalized Assessed Valuation	\$4,383,189,144		\$4,307,938,671	
	Rates	Extensions	Rates	Extensions
Town Fund				
Corporate	0.1044	\$ 4,574,283	0.1075	\$ 4,630,707
Total Town Fund	0.1044	4,574,283	0.1075	4,630,707
General Assistance Fund				
Corporate	0.0205	896,955	0.0262	1,128,491
Total General Assistance Fund	0.0205	896,955	0.0262	1,128,491
Road and Bridge Fund				
Corporate	0.0271	1,187,844	0.0266	1,145,911
IMRF	0.0018	78,897	0.0017	73,234
Social Security	0.0010	43,831	0.0010	43,079
Liability Insurance	0.0014	61,364	0.0014	60,311
Equipment and Building	0.0038	166,561	0.0038	163,701
Permanent Road	0.0219	959,918	0.0215	926,206
Total General Assistance Fund	0.0570	2,498,415	0.0560	2,412,442
Totals	0.1819	\$ 7,969,653	0.1897	\$ 8,171,640

NOTE 6 – RISK MANAGEMENT

Significant losses are covered by commercial insurance purchased from independent third parties for all major programs: property, liability and workers' compensation. During the fiscal year ended February 28, 2019, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that had exceeded insurance coverage in any of the past three years.

The Township is exposed to various risks of loss related to dental illnesses of employees. The Township is self-insured for dental health claim risks. The majority of these activities are accounted for in the Town Fund and a portion by the Road and Bridge Fund. The Township participates in the program based upon actuarial estimates of the amounts needed to pay claims. Liabilities of the program are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Changes in the balance of claims liabilities during the fiscal year are as follows:

Claims Liability - Beginning	\$ 3,173
Incurred Claims	(34,237)
Claim Payments	34,210
Claims Liability - Ending	<u>\$ 3,146</u>

MAINE TOWNSHIP
NOTES TO BASIC FINANCIAL STATEMENTS
FEBRUARY 28, 2019

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NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended February 28, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated				
Land	\$ 683,000	\$ -	\$ -	\$ 683,000
Total capital assets, not being depreciated	<u>683,000</u>	<u>-</u>	<u>-</u>	<u>683,000</u>
Capital assets, being depreciated				
Buildings	2,874,984	-	-	2,874,984
Road and Bridges	6,382,413	373,050	-	6,755,463
Machinery and Equipment	<u>1,915,383</u>	<u>158,195</u>	<u>5,000</u>	<u>2,068,578</u>
Total capital assets, being depreciated	<u>11,172,780</u>	<u>531,245</u>	<u>5,000</u>	<u>11,699,025</u>
Accumulated depreciation				
Buildings	1,938,983	71,875	-	2,010,858
Road and Bridges	1,861,970	260,797	-	2,122,767
Machinery and Equipment	<u>1,457,954</u>	<u>85,234</u>	<u>1,458</u>	<u>1,541,730</u>
Total accumulated depreciation	<u>5,258,907</u>	<u>417,906</u>	<u>1,458</u>	<u>5,675,355</u>
Net depreciable capital assets	<u>5,913,873</u>	<u>113,339</u>	<u>3,542</u>	<u>6,023,670</u>
Net total capital assets	<u>\$ 6,596,873</u>	<u>\$ 113,339</u>	<u>\$ 3,542</u>	<u>\$ 6,706,670</u>
Depreciation was charged to function as follows:				
		<u>Amount</u>		
Governmental Activities				
Road and Bridges		\$ 260,797		
Unallocated		<u>157,109</u>		
Total governmental activities depreciation expense		<u>\$ 417,906</u>		

NOTE 8 – DEBT SERVICE REQUIREMENTS

The following is a summary of the components of long-term debt for the year ended February 28, 2019:

<u>Governmental Activity</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Capital leases	\$ -	\$ 38,528	\$ 1,376	\$ 37,152	\$ 16,512
Compensated Absences	228,244	1,957	36,577	193,624	-
Pensions	<u>876,615</u>	<u>1,802,657</u>	<u>-</u>	<u>2,679,272</u>	<u>-</u>
Totals	<u>\$ 1,104,859</u>	<u>\$ 1,843,142</u>	<u>\$ 37,953</u>	<u>\$ 2,910,048</u>	<u>\$ 16,512</u>

Please see Note 9 for further information on Pensions (\$2,679,272). Capital Leases are liquidated by the Town Fund and General Assistance Fund. Compensated Absences and pensions are liquidated by all funds, because the Township employs people across the three funds.

NOTE 8 – DEBT SERVICE REQUIREMENTS (CONT'D)

Capital Leases Payable

The Township entered into a lease agreement as lessee for financing the acquisition of a smart board and copier/printer equipment. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date.

On January 1, 2019, the Township entered into a lease/purchase agreement for the purchase of one smart board and fifteen copiers/printers (equipment), totaling \$38,528, with monthly payments of \$1,376, with a zero percent interest rate. Depreciation expense for the year was \$1,284. Accumulated depreciation at February 28, 2019 was \$1,284. The remaining balance due at February 28, 2019 was \$37,152.

Annual Debt Service Requirements

As of February 28, 2019, the annual debt service requirements to service all capital leases payable are:

Year Ending February 28,	Principal	Interest
2020	\$ 16,512	\$ -
2021	16,512	-
2022	4,128	-
Total	\$ 37,152	\$ -

Legal Debt Margin

At February 28, 2019, the legal debt margin for the Township was limited to 5.75% of the most recent assessed valuation available, which was from the 2017 tax levy. Based on an assessed valuation of \$4,383,189,144, the debt limit was \$252,033,376. The remaining legal debt margin was \$251,996,224.

Short Term Debt/Operating Leases

The Township leases office equipment (copiers, printers and whiteboard) under noncancelable operating leases. Operating leases are liquidated by the Town Fund. The Township paid \$24,624 in operating lease payments during the year ended February 28, 2019. The Township switched to capital leases during the year ended February 28, 2019.

NOTE 9 – RETIREMENT FUND COMMITMENTS

A. Illinois Municipal Retirement Fund (IMRF)

IMRF 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 below. 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.

NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)

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 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 10 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 10 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
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

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

Retirees and beneficiaries	44
Inactive, non-retired members	15
Active members	41
Total	100

Contributions

As set by statute, the Township's Regular Plan Members are required to contribute 4.50 percent 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 12.62 percent. For the fiscal year ended February 28, 2019, the Township contributed \$286,644 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.

NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)

Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Township's net pension liability/ (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial evaluation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal;
- The Asset Valuation Method used was Market Value of Assets;
- Price Inflation was assumed to be 2.50%;
- Salary Increases were expected to be 3.39% to 14.25%;
- The Investment Rate of Return was assumed to be 7.25%;
- Retirement Age was from an 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 the 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 adjustment 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;
- 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:

NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	37%	8.50%	7.15%
International Equities	18%	9.20%	7.25%
Fixed Income	28%	3.75%	3.75%
Real Estate	9%	7.30%	6.25%
Alternatives	7%		
Private Equity		12.40%	8.50%
Hedge Funds		5.75%	5.50%
Commodities		4.75%	3.20%
Cash Equivalents	1%	2.50%	2.50%

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. 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 the most recent valuation, the expected rate of return on plan investments is 7.25%; the municipal bond rate is 3.71%; and the resulting single discount rate is 7.25%.

MAINE TOWNSHIP
NOTES TO BASIC FINANCIAL STATEMENTS
FEBRUARY 28, 2019

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NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2017	\$ 11,817,233	\$ 10,940,618	\$ 876,615
Changes for the year:			
Service Cost	229,828	-	229,828
Interest on the Total Pension Liability	871,605	-	871,605
Differences between Expected and Actual Experience of the Total Pension Liability	328,709	-	328,709
Changes of Assumptions	380,390	-	380,390
Contributions - Employer	-	293,725	(293,725)
Contributions - Employees	-	105,184	(105,184)
Net Investment Income	-	(591,934)	591,934
Benefits Payments, including Refunds of Employee Contributions	(621,502)	(621,502)	-
Other (Net Transfer)	-	200,900	(200,900)
Net Changes	1,189,030	(613,627)	1,802,657
Balances at December 31, 2018	<u>\$ 13,006,263</u>	<u>\$ 10,326,991</u>	<u>\$ 2,679,272</u>

Sensitivity of the Net Pension Liability/ (Asset) to Changes in the Discount Rate

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

	Current Single Discount		
	1% Decrease 6.25%	Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 14,729,247	\$ 13,006,263	\$ 11,587,357
Plan Fiduciary Net Position	10,326,991	10,326,991	10,326,991
Net Pension Liability/ (Asset)	<u>\$ 4,402,256</u>	<u>\$ 2,679,272</u>	<u>\$ 1,260,366</u>

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

For the year ended February 28, 2019, the Township recognized pension revenue of \$13,637. At February 28, 2019, the Township's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

MAINE TOWNSHIP
 NOTES TO BASIC FINANCIAL STATEMENTS
 FEBRUARY 28, 2019

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NOTE 9 – RETIREMENT FUND COMMITMENTS (CONT'D)

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 371,931	\$ 156,394
Changes of assumptions	294,357	233,340
Net difference between projected and actual earnings on pension plan investments	<u>1,281,328</u>	<u>587,818</u>
Total Deferred Amounts to be recognized in pension expense in future periods	1,947,616	977,552
Township pension contributions made subsequent to the measurement date	<u>40,020</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 1,987,636</u>	<u>\$ 977,552</u>

Amounts reported as net deferred outflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Outflows of Resources
2019	\$ 302,855
2020	146,064
2021	183,919
2022	337,226
2023	-
Thereafter	<u>-</u>
Total	<u>\$ 970,064</u>

B. Social Security/Medicare

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered “nonparticipating employees”. These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare.

NOTE 10 – COMMITTED FUND BALANCE

The Township has \$206,407 currently on deposit within the Town Fund as committed for the capital fund (future repairs and building improvements).

NOTE 11 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date but before the financial statements are issued or available to be issued. There are two types of subsequent events:

MAINE TOWNSHIP
NOTES TO BASIC FINANCIAL STATEMENTS
FEBRUARY 28, 2019

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NOTE 11 – SUBSEQUENT EVENTS (CONT'D)

recognized (events that relate to conditions present at the balance sheet date) and non-recognized (events or conditions that did not exist at the balance sheet date but arose after that date).

There have been no recognized subsequent events that have occurred between February 28, 2019, and the date of this audit report requiring disclosure in the financial statements.

A non-recognized event occurred on March 6, 2019 when the Township abated a portion of the Town Fund and 100% of the General Assistance Fund's 2018 tax levy. This resulted in an amount payable to the Cook County Treasurer in the amount of \$125,848 in the General Assistance Fund as of February 28, 2019.

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REQUIRED SUPPLEMENTARY INFORMATION

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MAINE TOWNSHIP
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
 ILLINOIS MUNICIPAL RETIREMENT FUND
 MOST RECENT CALENDAR YEARS

DRAFT

	2018	2017	2016	2015
Total pension liability				
Service cost	\$ 229,828	\$ 261,283	\$ 259,647	\$ 259,821
Interest on the total pension liability	871,605	881,035	812,876	776,673
Difference between expected and actual experience of the total pension liability	328,709	(268,559)	361,825	(71,135)
Changes of assumptions	380,390	(397,683)	(44,964)	13,759
Benefit payments, including refunds of employee contributions	(621,502)	(550,673)	(499,201)	(461,781)
Net change in pension liability	1,189,030	(74,597)	890,183	517,337
Total pension liability - beginning	11,817,233	11,891,830	11,001,647	10,484,310
Total pension liability - ending (A)	<u>\$ 13,006,263</u>	<u>\$ 11,817,233</u>	<u>\$ 11,891,830</u>	<u>\$ 11,001,647</u>
Plan fiduciary net position				
Contributions - employer	\$ 293,725	\$ 285,331	\$ 312,222	\$ 298,539
Contributions - employees	105,184	106,733	110,543	106,991
Net investment income	(591,934)	1,690,543	616,931	45,001
Benefit payments, including refunds of employee contributions	(621,502)	(550,673)	(499,201)	(461,781)
Other (net transfer)	200,900	(297,166)	96,032	52,325
Net change in plan fiduciary net position	(613,627)	1,234,768	636,527	41,075
Plan fiduciary net position - beginning	10,940,618	9,705,850	9,069,323	9,028,248
Plan fiduciary net position - ending (B)	<u>\$ 10,326,991</u>	<u>\$ 10,940,618</u>	<u>\$ 9,705,850</u>	<u>\$ 9,069,323</u>
Net pension liability/(asset) - ending (A) - (B)	<u>\$ 2,679,272</u>	<u>\$ 876,615</u>	<u>\$ 2,185,980</u>	<u>\$ 1,932,324</u>
Plan fiduciary net position as a percentage of total pension liability	79.40%	92.58%	81.62%	82.44%
Covered valuation payroll	\$ 2,327,460	\$ 2,371,831	\$ 2,456,508	\$ 2,335,989
Net pension liability as a percentage of covered valuation payroll	115.12%	36.96%	88.99%	82.72%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

MAINE TOWNSHIP
 REQUIRED SUPPLEMENTARY INFORMATION
 MULTIYEAR SCHEDULE OF CONTRIBUTIONS
 ILLINOIS MUNICIPAL RETIREMENT FUND
 MOST RECENT CALENDAR YEARS

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Calendar Year Ending December 31	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency/ (Excess)	Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2018	\$ 293,725	\$ 293,725	\$ -	\$ 2,327,460	12.62%
2017	285,331	285,331	-	2,371,831	12.03%
2016	312,222	312,222	-	2,456,508	12.71%
2015	298,539	298,539	-	2,335,989	12.78%

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2018 Contribution Rate*

Valuation Date

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

Methods and Assumptions Used to Determine 2018 Contribution Rates

<i>Actuarial Cost Method</i>	Aggregate entry age = normal
<i>Amortization Method</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period</i>	25-year closed period
<i>Asset Valuation Method</i>	5-year smoothed market; 20% corridor
<i>Wage Growth</i>	3.50%
<i>Price Inflation</i>	2.75%
<i>Salary Increases</i>	3.75% to 14.50%, including inflation
<i>Investment Rate of Return</i>	7.50%
<i>Retirement Age</i>	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.
<i>Mortality</i>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same 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.

Other Information

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2016, actuarial valuation.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

MAINE TOWNSHIP
TOWN FUND

SCHEDULE 1
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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
REVENUES				
Local Sources				
Property Taxes	\$ 4,522,119	\$ 4,441,552	\$ (80,567)	\$ 4,522,119
Corporate Replacement Taxes	73,030	67,653	(5,377)	73,030
Earnings on Investments	13,198	22,208	9,010	13,198
MaineStay Fees	14,952	24,656	9,704	14,952
Passport Fees	69,000	71,124	2,124	68,618
Seniors	11,633	3,554	(8,079)	-
Mainstreamers	312,365	355,354	42,989	300,732
Vehicle Sticker Fees	17,500	16,478	(1,022)	17,416
Postage Fees	7,685	4,184	(3,501)	-
Transportation Fees	1,600	1,417	(183)	-
Garage Sale	5,700	4,351	(1,349)	-
Yard Stickers and Rebates	11,355	12,402	1,047	-
Other Income	2,000	8,692	6,692	1,126
Total Local Sources	5,062,137	5,033,625	(28,512)	5,011,191
Total Revenues	5,062,137	5,033,625	(28,512)	5,011,191
EXPENDITURES				
Administration				
Personnel				
Salaries	782,450	757,910	(24,540)	784,723
Unemployment Insurance	1	-	(1)	-
Social Security	61,729	57,419	(4,310)	58,167
Municipal Retirement	67,812	67,768	(44)	68,225
Health Insurance	305,000	303,650	(1,350)	314,146
Dental Insurance	20,000	17,671	(2,329)	19,011
Life Insurance	2,255	2,164	(91)	2,255
Tuition Reimbursement	1	-	(1)	-
Total Personnel	1,239,248	1,206,582	(32,666)	1,246,527
Contractual Services				
Accounting Services	30,887	37,211	6,324	27,287
Building Maintenance	25,242	21,196	(4,046)	25,242
Community Information Support	47,578	42,492	(5,086)	47,578
Conferences	3,570	822	(2,748)	3,570
Dues and Subscriptions	6,316	4,008	(2,308)	6,316
Web Site and Hosting	14,000	16,384	2,384	13,565

(Continued)

MAINE TOWNSHIP
TOWN FUND

(Continued)
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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
Contractual Services (Continued)				
Equipment Leasing and Maintenance	\$ 18,527	\$ 19,659	\$ 1,132	\$ 18,527
Computer Technology Support	8,052	7,992	(60)	8,052
Print Management	4,637	6,350	1,713	4,637
General Insurance	53,835	52,987	(848)	53,166
Legal Services	165,000	162,349	(2,651)	33,102
Travel Expense	1,630	947	(683)	1,630
Police Protection	45,600	50,200	4,600	45,600
Postage	33,962	28,901	(5,061)	33,962
Printing and Publishing	38,796	30,842	(7,954)	38,796
Special Programs	6,459	2,393	(4,066)	6,459
Staff Training	436	324	(112)	436
Telecommunications	25,519	23,063	(2,456)	21,268
Transportation	5,281	4,565	(716)	5,281
Utilities	21,110	25,398	4,288	21,110
Total Contractual Services	556,437	538,083	(18,354)	415,584
Commodities				
Miscellaneous	500	66	(434)	509
Office Supplies	17,500	12,178	(5,322)	22,872
Operating Supplies	8,500	9,236	736	9,447
Total Commodities	26,500	21,480	(5,020)	32,828
Other Expenditures				
Cleanup Project/Single Hauler Program	-	-	-	(5,084)
Code Enforcement Expense	673	765	92	673
Neighborhood Watch	3,029	2,240	(789)	3,029
Plan Commission	1	-	(1)	-
Vehicle Expense	3,381	2,408	(973)	3,381
Total Other Expenditures	7,084	5,413	(1,671)	1,999
Capital Outlay				
Building	10,000	1,053	(8,947)	4,959
Equipment	10,000	14,841	4,841	-
Capital Fund	250,000	17,649	(232,351)	-
Total Capital Outlay	270,000	33,543	(236,457)	4,959

(Continued)

MAINE TOWNSHIP
TOWN FUND

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
<u>Contingencies</u>	\$ 1	\$ -	\$ (1)	\$ -
<u>Total Administration</u>	<u>2,099,270</u>	<u>1,805,101</u>	<u>(294,169)</u>	<u>1,701,897</u>
Assessor				
Personnel				
Salaries	179,147	185,603	6,456	179,113
Social Security	12,813	13,167	354	12,813
Municipal Retirement	20,009	19,880	(129)	20,009
Health, Dental and Life Insurance	115,599	118,268	2,669	109,367
<u>Total Personnel</u>	<u>327,568</u>	<u>336,918</u>	<u>9,350</u>	<u>321,302</u>
Contractual Services				
Conferences	848	748	(100)	848
Cook County Assessor Tie-in	1,025	1,025	-	1,025
Dues and Subscriptions	300	452	152	300
Equipment Leasing and Maintenance	350	-	(350)	350
Travel Expense	1,200	367	(833)	1,427
Postage	1	-	(1)	473
Printing and Publishing	151	150	(1)	151
Sidwell Maps	707	-	(707)	707
Staff Training	116	95	(21)	116
<u>Total Contractual Services</u>	<u>4,698</u>	<u>2,837</u>	<u>(1,861)</u>	<u>5,397</u>
Commodities				
Miscellaneous	1	219	218	95
Office Supplies	1	-	(1)	5,440
<u>Total Commodities</u>	<u>2</u>	<u>219</u>	<u>217</u>	<u>5,535</u>
<u>Total Assessor</u>	<u>332,268</u>	<u>339,974</u>	<u>7,706</u>	<u>332,234</u>
Clerk's Office				
Personnel				
Salaries	131,525	133,264	1,739	128,048
Social Security	10,062	9,962	(100)	9,609
Municipal Retirement	16,717	16,627	(90)	15,718

(Continued)

MAINE TOWNSHIP
TOWN FUND

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
Personnel (Continued)				
Health Insurance	\$ 45,000	\$ 43,273	\$ (1,727)	\$ 40,921
Dental Insurance	3,000	2,093	(907)	782
Life Insurance	324	334	10	324
Total Personnel	206,628	205,553	(1,075)	195,402
Contractual Services				
Conferences	853	145	(708)	853
Dues and Subscriptions	332	313	(19)	332
Print Management	3,028	2,996	(32)	3,028
General Insurance	145	-	(145)	145
Travel Expense	996	10	(986)	997
Honor Flight	1,000	1,000	-	1,000
Postage	7,332	10,792	3,460	7,332
Printing and Publishing	847	448	(399)	847
Computer Tech Support	6,340	6,340	-	6,340
Telecommunications	-	-	-	64
Staff Training	1	25	24	-
Total Contractual Services	20,874	22,069	1,195	20,938
Commodities				
Miscellaneous	126	79	(47)	127
Office Supplies	3,000	806	(2,194)	7,456
Total Commodities	3,126	885	(2,241)	7,583
Capital Outlay				
Equipment	-	6,165	6,165	-
Total Capital Outlay	-	6,165	6,165	-
<u>Total Clerk's Office</u>	<u>230,628</u>	<u>234,672</u>	<u>4,044</u>	<u>223,923</u>
Office of Emergency Management				
Personnel				
Salaries	14,722	8,251	(6,471)	15,769
Social Security	1,206	663	(543)	1,206
Uniforms	387	-	(387)	387
Total Personnel	16,315	8,914	(7,401)	17,362

(Continued)

MAINE TOWNSHIP
TOWN FUND

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
Contractual Services				
Conferences	\$ 100	\$ 71	\$ (29)	\$ -
Dues and Subscriptions	50	-	(50)	50
Equipment Leasing	1	170	169	-
Citizen Corps Program	1,440	-	(1,440)	1,440
Utilities	3,976	3,754	(222)	3,976
Computer Tech Support	1	-	(1)	-
Postage	24	-	(24)	24
Printing and Publishing	1	-	(1)	-
Special Programs	200	-	(200)	535
Special Events	155	96	(59)	155
Telecommunications	2,820	3,166	346	2,820
Staff Training	28	-	(28)	28
Total Contractual Services	8,796	7,257	(1,539)	9,028
Commodities				
Miscellaneous	1	-	(1)	-
Office Supplies	500	22	(478)	603
Operating Supplies	138	82	(56)	139
Disaster Operations Supplies	628	323	(305)	628
Total Commodities	1,267	427	(840)	1,370
Other Expenditures				
Volunteer Insurance	582	581	(1)	582
Vehicle Expense	614	314	(300)	614
Total Other Expenditures	1,196	895	(301)	1,196
Capital Outlay				
Building	1,396	395	(1,001)	1,396
Total Capital Outlay	1,396	395	(1,001)	1,396
Total Office of Emergency Management	28,970	17,888	(11,082)	30,352
Mainstay, Youth and Family Services				
Personnel				
Salaries	362,140	347,235	(14,905)	343,562
Social Security	27,708	25,192	(2,516)	25,080

(Continued)

MAINE TOWNSHIP
TOWN FUND

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019			2018
	Final Budget	Actual	Over (Under) Budget	Actual
Personnel (Continued)				
Municipal Retirement	\$ 46,917	\$ 41,865	\$ (5,052)	\$ 40,503
Health Insurance	160,000	155,374	(4,626)	146,655
Dental Insurance	7,000	5,530	(1,470)	6,270
Life Insurance	1,135	1,126	(9)	1,135
Total Personnel	604,900	576,322	(28,578)	563,205
Contractual Services				
Community Education	137	101	(36)	137
Summer Youth Camp	10,000	9,948	(52)	3,704
Garage Sale	800	430	(370)	202
Conferences	823	610	(213)	823
Dues and Subscriptions	1,874	1,866	(8)	1,874
Print Management	5,900	5,526	(374)	5,900
General Insurance	1,200	1,150	(50)	958
Travel Expense	924	1,608	684	924
Postage	420	431	11	420
Printing and Publishing	1,391	1,383	(8)	1,391
Special Programs	10,000	9,515	(485)	5,595
Computer Tech Support	6,340	6,340	-	6,340
Staff Training	1,971	2,248	277	2,260
Total Contractual Services	41,780	41,156	(624)	30,528
Commodities				
Manuals and Books	289	-	(289)	-
Miscellaneous	45	41	(4)	45
Office Supplies	4,000	3,974	(26)	12,748
Total Commodities	4,334	4,015	(319)	12,793
Other Expenditures				
Youth Recreation Fund	3,000	2,964	(36)	(144)
Substance Abuse Programs	1	-	(1)	-
Total Other Expenditures	3,001	2,964	(37)	(144)
Capital Outlay				
Equipment	-	6,165	6,165	-

(Continued)

MAINE TOWNSHIP
TOWN FUND

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
Total Capital Outlay	\$ -	\$ 6,165	\$ 6,165	\$ -
<u>Total Mainstay, Youth and Family Services</u>	<u>654,015</u>	<u>630,622</u>	<u>(23,393)</u>	<u>606,382</u>
Senior and Adult Services				
Personnel				
Salaries	221,117	223,800	2,683	280,777
Social Security	16,913	16,725	(188)	21,086
Municipal Retirement	28,104	27,489	(615)	34,109
Health Insurance	90,000	86,363	(3,637)	104,685
Dental Insurance	5,787	2,171	(3,616)	5,787
Life Insurance	769	639	(130)	769
<u>Total Personnel</u>	<u>362,690</u>	<u>357,187</u>	<u>(5,503)</u>	<u>447,213</u>
Contractual Services				
Conferences	866	387	(479)	866
Dues and Subscriptions	125	125	-	125
Travel Expense	1,084	-	(1,084)	1,084
Postage	11,552	11,209	(343)	11,552
Printing and Publishing	12,197	10,830	(1,367)	12,197
Special Programs	9,657	6,783	(2,874)	9,657
Computer Tech Support	10,715	6,340	(4,375)	10,715
Print Management	3,856	3,747	(109)	3,856
Telecommunications	25	33	8	25
Staff Training	600	-	(600)	-
<u>Total Contractual Services</u>	<u>50,677</u>	<u>39,454</u>	<u>(11,223)</u>	<u>50,077</u>
Commodities				
Office Supplies	4,284	2,826	(1,458)	4,534
<u>Total Commodities</u>	<u>4,284</u>	<u>2,826</u>	<u>(1,458)</u>	<u>4,534</u>
Capital Outlay				
Equipment	-	6,866	6,866	-
<u>Total Capital Outlay</u>	<u>-</u>	<u>6,866</u>	<u>6,866</u>	<u>-</u>

(Continued)

MAINE TOWNSHIP
TOWN FUND

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
<u>Total Senior and Adult Services</u>	\$ 417,651	\$ 406,333	\$ (11,318)	\$ 501,824
<u>Mainstreamers</u>	327,000	304,405	(22,595)	311,555
<u>Recovery Connections</u>	45,060	45,705	645	45,060
Mental Health and Community Services				
Center for Enriched Living	1,900	1,960	60	1,900
Resource Community Living	4,080	-	(4,080)	4,080
Glenkirk	3,740	3,600	(140)	3,740
Avenues to Independence	48,580	49,060	480	48,580
MCYAF	3,700	4,760	1,060	3,700
Orchard Village	-	240	240	-
Life Span	7,520	7,900	380	7,520
The Josselyn Center	110,440	103,800	(6,640)	110,440
Peer Services	7,840	9,500	1,660	7,840
WINGS	4,660	5,800	1,140	4,660
Turning Point Behavioral	47,200	44,000	(3,200)	47,200
NAMI-CCNS	2,420	4,520	2,100	2,420
FISH	5,600	4,800	(800)	5,600
NW Center Against Sexual Assault	2,000	2,000	-	2,000
Miracle House	4,700	5,400	700	4,700
Center for Concern	38,800	40,100	1,300	38,800
North Shore Senior Center	1,400	-	(1,400)	1,400
Older Adult Service and Home Meals	5,160	5,260	100	5,160
NW COMPASS	6,160	-	(6,160)	6,160
Harbour	4,160	5,800	1,640	4,160
NW Suburban Day Care Center	41,790	42,600	810	41,790
District 63 Education Foundation	27,250	22,500	(4,750)	27,250
Leyden Family Services	59,000	56,200	(2,800)	59,000
Children's Advocacy Center	3,960	3,940	(20)	3,960
Maryville	10,600	14,100	3,500	10,600
Search, Inc.	2,100	1,400	(700)	2,100
District 207 School Based Health Center	500	-	(500)	500
Catholic Charities	-	1,600	1,600	-
Connections for the Homeless	-	800	800	-
Open Communities	-	1,100	1,100	-
<u>Total Mental Health and Community Services</u>	455,260	442,740	(12,520)	455,260
<u>Total Expenditures</u>	4,590,122	4,227,440	(362,682)	4,208,487

(Continued)

MAINE TOWNSHIP
TOWN FUND

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 472,015</u>	<u>\$ 806,185</u>	<u>\$ (391,194)</u>	<u>\$ 802,704</u>
OTHER FINANCING SOURCES (USES)				
Transfer Out	-	-	-	(400,000)
Capital Lease	-	<u>28,162</u>	<u>28,162</u>	-
Total Other Financing Sources (Uses)	-	<u>28,162</u>	<u>28,162</u>	<u>(400,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 472,015</u>	<u>834,347</u>	<u>\$ (363,032)</u>	<u>402,704</u>
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED		6,840,647		4,884,617
PRIOR PERIOD ADJUSTMENTS				
Net Pension Liability		-		1,418,818
Compensated Absences		-		<u>134,508</u>
FUND BALANCE - BEGINNING, RESTATED		<u>6,840,647</u>		<u>6,437,943</u>
FUND BALANCE - ENDING		<u>\$ 7,674,994</u>		<u>\$ 6,840,647</u>

MAINE TOWNSHIP
GENERAL ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
REVENUES				
Local Sources				
Property Taxes	\$ 1,131,362	\$ 883,647	\$ (247,715)	\$ 1,131,362
Earnings on Investments	3,685	6,010	2,325	3,685
Social Security Reimbursement	20,900	10,813	(10,087)	20,900
Energy Assistance Revenue	12,960	21,066	8,106	13,041
Food Pantry Cash Donations	43,269	51,266	7,997	43,269
Total Local Sources	1,212,176	972,802	(239,374)	1,212,257
Total Revenues	1,212,176	972,802	(239,374)	1,212,257
EXPENDITURES				
Administration				
Personnel				
Salaries	392,586	387,380	(5,206)	399,647
Unemployment Insurance	5,000	-	(5,000)	-
Social Security	29,875	28,665	(1,210)	29,875
Municipal Retirement	47,823	47,337	(486)	47,823
Health Insurance	130,434	127,970	(2,464)	128,865
Dental Insurance	4,433	4,685	252	4,433
Life Insurance	1,191	1,140	(51)	1,191
Total Personnel	611,342	597,177	(14,165)	611,834
Contractual Services				
Conferences	514	340	(174)	514
Accounting Services	8,486	8,871	385	8,486
Dues and Subscriptions	-	50	50	-
Print Management	6,500	7,099	599	7,118
General Insurance	14,941	17,955	3,014	19,562
Hearing Officer	500	-	(500)	-
Legal Services	500	-	(500)	1,650
Travel Expense	892	885	(7)	892
Postage	3,000	3,475	475	4,369
Printing and Publishing	1,500	628	(872)	3,460
Telecommunications	1,374	1,746	372	1,374
Computer Tech Support	6,290	6,340	50	6,290
Staff Training	478	389	(89)	478
Utilities	2,252	2,238	(14)	2,252
Total Contractual Services	47,227	50,016	2,789	56,445

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MAINE TOWNSHIP
GENERAL ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
Commodities				
Miscellaneous	\$ 32	\$ 1	\$ (31)	\$ 2,094
Office Supplies	6,330	2,230	(4,100)	16,697
Operating Supplies	1,150	941	(209)	1,150
Total Commodities	<u>7,512</u>	<u>3,172</u>	<u>(4,340)</u>	<u>19,941</u>
Capital Outlay				
Computer Software Development	2,350	2,350	-	2,350
Equipment	-	10,366	10,366	-
Total Capital Outlay	<u>2,350</u>	<u>12,716</u>	<u>10,366</u>	<u>2,350</u>
<u>Total Administration</u>	<u>668,431</u>	<u>663,081</u>	<u>(5,350)</u>	<u>690,570</u>
Home Relief				
Contractual Services				
Medical Services	114	12	(102)	114
Ambulance and Paramedic Service	1	-	(1)	-
Client Utilities	5,913	7,569	1,656	5,913
Dental Services	1	-	(1)	-
Emergency Assistance Program	1,200	1,150	(50)	1,200
Food	33,887	42,555	8,668	33,887
Funeral and Burial Services	1	-	(1)	-
Client Health Insurance	134	-	(134)	134
Prescription Drugs	2,693	1,157	(1,536)	2,693
Catastrophic Medical Insurance	4,200	4,080	(120)	5,100
Shelter and Rent	71,102	64,281	(6,821)	71,102
Total Contractual Services	<u>119,246</u>	<u>120,804</u>	<u>1,558</u>	<u>120,143</u>
Commodities				
Transport and Clothing	19,803	21,069	1,266	19,803
Food Pantry	23,410	15,599	(7,811)	23,410
Transient	1	-	(1)	-
Total Commodities	<u>43,214</u>	<u>36,668</u>	<u>(6,546)</u>	<u>43,213</u>
<u>Total Home Relief</u>	<u>162,460</u>	<u>157,472</u>	<u>(4,988)</u>	<u>163,356</u>
<u>Total Expenditures</u>	<u>830,891</u>	<u>820,553</u>	<u>(10,338)</u>	<u>853,926</u>

(Continued)

MAINE TOWNSHIP
GENERAL ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

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	2019		Over (Under)	2018
	Final Budget	Actual	Budget	Actual
EXCESS OF REVENUES OVER EXPENDITURES	\$ 381,285	\$ 152,249	\$ (249,712)	\$ 358,331
OTHER FINANCING SOURCES				
Capital Lease	-	10,366	10,366	-
Total Other Financing Sources	-	10,366	10,366	-
NET CHANGE IN FUND BALANCE	381,285	162,615	(239,346)	358,331
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED		2,406,206		1,672,706
PRIOR PERIOD ADJUSTMENTS				
Net Pension Liability		-		340,596
Compensated Absences		-		34,573
FUND BALANCE - BEGINNING, RESTATED		2,406,206		2,047,875
FUND BALANCE - ENDING		\$ 2,568,821		\$ 2,406,206

MAINE TOWNSHIP
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
REVENUES				
Local Sources				
Property Taxes	\$ 1,902,125	\$ 1,908,165	\$ 6,040	\$ 1,845,421
Corporate Replacement Taxes	73,033	67,657	(5,376)	69,507
Earnings on Investments	3,618	7,266	3,648	3,618
Permit Fees and Code Violations	69,848	67,534	(2,314)	50,670
Other Income	-	677	677	5,110
Total Local Sources	2,048,624	2,051,299	2,675	1,974,326
Total Revenues	2,048,624	2,051,299	2,675	1,974,326
EXPENDITURES				
General Road				
Administration				
Personnel				
Salaries	59,000	60,806	1,806	58,280
Health Insurance	167,000	176,603	9,603	158,485
Total Personnel	226,000	237,409	11,409	216,765
Contractual Services				
Alcohol and Drug Testing	540	540	-	540
Payroll Service	4,500	4,506	6	4,406
Accounting Services	4,500	1,675	(2,825)	4,945
Conferences	200	185	(15)	756
Dues and Subscriptions	720	410	(310)	730
Legal Services	3,000	13,895	10,895	2,815
Travel Expense	100	-	(100)	612
Postage	175	131	(44)	163
Printing and Publishing	6,000	4,447	(1,553)	7,706
Telecommunications	5,800	6,858	1,058	5,878
Training	500	125	(375)	77
Total Contractual Services	26,035	32,772	6,737	28,628
Commodities				
Office Supplies	1,500	1,673	173	1,562
Total Commodities	1,500	1,673	173	1,562

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MAINE TOWNSHIP
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
Other Expenditures				
Miscellaneous Charges	\$ -	\$ 79	\$ 79	\$ 74
Municipal Replacement Tax	32,664	30,259	(2,405)	32,664
Total Other Expenditures	<u>32,664</u>	<u>30,338</u>	<u>(2,326)</u>	<u>32,738</u>
Capital Outlay				
Office Equipment	5,000	1,077	(3,923)	5,146
Total Capital Outlay	<u>5,000</u>	<u>1,077</u>	<u>(3,923)</u>	<u>5,146</u>
<u>Total Administration</u>	<u>291,199</u>	<u>303,269</u>	<u>12,070</u>	<u>284,839</u>
Maintenance				
Personnel				
Salaries	145,000	138,006	(6,994)	143,033
Uniforms	4,500	2,406	(2,094)	5,051
Total Personnel	<u>149,500</u>	<u>140,412</u>	<u>(9,088)</u>	<u>148,084</u>
Contractual Services				
Building Maintenance	5,500	2,907	(2,593)	5,447
Equipment Lease and Maintenance	62,500	73,212	10,712	62,294
Utilities	8,000	8,567	567	7,839
Rentals	1,000	10,400	9,400	-
Tree Removal and Spraying	15,000	26,210	11,210	22,763
Tree Replacement Program	1,000	-	(1,000)	-
Landfill Charges	500	394	(106)	284
Street Lighting	51,500	52,049	549	51,256
Total Contractual Services	<u>145,000</u>	<u>173,739</u>	<u>28,739</u>	<u>149,883</u>
Commodities				
Gasoline and Oil	30,000	25,119	(4,881)	25,209
Operating Supplies and Material	4,500	8,187	3,687	4,446
Maintenance Equipment and Small Tools	10,000	18,640	8,640	9,694
Supplies (Equipment)	22,000	22,285	285	22,678
Supplies for the Road	4,500	4,008	(492)	4,486
Supplies for Snow Removal	50,000	64,645	14,645	(18,232)
Total Commodities	<u>121,000</u>	<u>142,884</u>	<u>21,884</u>	<u>48,281</u>

(Continued)

MAINE TOWNSHIP
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

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	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
<u>Total Maintenance</u>	\$ 415,500	\$ 457,035	\$ 41,535	\$ 346,248
<u>Total General Road</u>	706,699	760,304	53,605	631,087
Permanent Road				
Personnel				
Labor	335,000	340,236	5,236	319,296
Total Personnel	335,000	340,236	5,236	319,296
Contractual Services				
Maintenance (Roads)	405,000	381,560	(23,440)	567,192
Drainage	15,000	1,000	(14,000)	1,000
Engineering Services	30,000	(7,010)	(37,010)	42,486
Landfill Charges	12,000	5,162	(6,838)	11,235
Project Expenses	3,500	2,138	(1,362)	3,075
Total Contractual Services	465,500	382,850	(82,650)	624,988
Commodities				
Supplies for the Roads	50,000	34,733	(15,267)	36,359
Total Commodities	50,000	34,733	(15,267)	36,359
<u>Total Permanent Road</u>	850,500	757,819	(92,681)	980,643
Equipment and Building				
Capital Outlay				
Equipment	225,000	182,479	(42,521)	286,716
Building	15,000	7,225	(7,775)	13,905
Off Site Storage	7,500	16,263	8,763	7,502
Total Capital Outlay	247,500	205,967	(41,533)	308,123
<u>Total Equipment and Building</u>	247,500	205,967	(41,533)	308,123

(Continued)

MAINE TOWNSHIP
ROAD AND BRIDGE FUND

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		Over (Under) Budget	2018
	Final Budget	Actual		Actual
Social Security				
Personnel				
Social Security	\$ 40,500	\$ 39,947	\$ (553)	\$ 39,583
Total Personnel	40,500	39,947	(553)	39,583
<u>Total Social Security</u>	40,500	39,947	(553)	39,583
Insurance				
Personnel				
Workmen's Compensation	20,818	21,339	521	11,593
Unemployment Insurance	535	-	(535)	-
Total Personnel	21,353	21,339	(14)	11,593
Contractual Services				
General Insurance	37,443	37,419	(24)	47,499
Total Contractual Services	37,443	37,419	(24)	47,499
<u>Total Insurance</u>	58,796	58,758	(38)	59,092
Illinois Municipal Retirement				
Personnel				
Early Retirement Incentive	1,000	-	(1,000)	-
Municipal Retirement	64,000	79,385	15,385	62,941
Total Personnel	65,000	79,385	14,385	62,941
<u>Total Illinois Municipal Retirement</u>	65,000	79,385	14,385	62,941
<u>Total Expenditures</u>	1,968,995	1,902,180	(66,815)	2,081,469
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	79,629	149,119	(64,140)	(107,143)
OTHER FINANCING SOURCES				
Transfer In	-	-	-	400,000
Sale of Capital Assets	-	52,485	52,485	47,270
Total Other Financing Sources	-	52,485	52,485	447,270

MAINE TOWNSHIP
ROAD AND BRIDGE FUND

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SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL FOR THE YEAR ENDED FEBRUARY 28, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED FEBRUARY 28, 2018

	2019		2018
	Final Budget	Actual	Over (Under) Budget Actual
NET CHANGE IN FUND BALANCE	<u>\$ 79,629</u>	<u>\$ 201,604</u>	<u>\$ (11,655)</u> <u>\$ 340,127</u>
FUND BALANCE - BEGINNING, AS PREVIOUSLY REPORTED		2,046,380	1,221,396
PRIOR PERIOD ADJUSTMENTS			
Net Pension Liability		-	426,565
Compensated Absences		-	58,292
FUND BALANCE - BEGINNING, RESTATED		<u>2,046,380</u>	<u>1,706,253</u>
FUND BALANCE - ENDING		<u>\$ 2,247,984</u>	<u>\$ 2,046,380</u>

NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING

The budget for all fund types is prepared on the modified accrual basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The original budget was passed on May 22, 2018 and final budget was passed on August 28, 2018.

The budget lapses at the end of each fiscal year.

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Township Supervisor, Administrator, and Road Commissioner submit to the Board of Trustees a proposed budget for the fiscal year. The budget includes proposed expenses to be paid and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. The budget is legally adopted through a passage of a resolution.
4. The adopted budget is forwarded to the Cook County Clerk as required by law.
5. The Board of Trustees is authorized to transfer up to 10% of the total budget between line items within any fund; however, any revisions that alter the total expenses paid of any fund must be approved by the Board of Trustees after a public meeting.
6. Formal budgetary integration is employed as a management control device during the year.
7. The Board of Trustees may amend the budget (in other ways) by the same procedures required of its original adoption.

NOTE 2 – EXPENDITURES IN EXCESS OF BUDGET

During the year ended February 28, 2019, actual expenditures disbursed did not exceed budgeted expenditures across all funds.

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MAINE TOWNSHIP
BOOKKEEPING COST ANALYSIS

DENISE'S PACKAGE

SALARY	67,317.00
INSURANCE	14,926.00
IMRF	<u>7,176.00</u>
TOTAL	<u>89,419.00</u>

LESS DENISE PART TIME PAY	<u>(17,000.00)</u>
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SUBTOTAL	<u>72,419.00</u>
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EMP PACKAGE

FROM SEPTEMBER 2019 TO DECEMBER 2019

CHRIS 3 X MO	4,500.00	
STAFF 1 X MO	<u>1,312.50</u>	
	<u>5,812.50</u>	4 <u>23,250.00</u>

FROM JANUARY 2020 TO AUGUST 2020

CHRIS 1 X MO	1,500.00	
STAFF 2 X MO	<u>2,625.00</u>	
	<u>4,125.00</u>	8 <u>33,000.00</u>

SUBTOTAL	<u>56,250.00</u>
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TOTAL COST SAVINGS YEAR 1	<u>16,169.00</u>
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MAINE TOWNSHIP
BOOKKEEPING COST ANALYSIS

DENISE'S PACKAGE

SALARY	67,317.00
INSURANCE	14,926.00
IMRF	<u>7,176.00</u>

TOTAL	<u>89,419.00</u>
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LESS DENISE PART TIME PAY	<u>(17,000.00)</u>
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SUBTOTAL	<u>72,419.00</u>
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EMP PACKAGE

CHRIS 1 X MO	1,500.00	
STAFF 2 X MO	<u>2,625.00</u>	
	<u>4,125.00</u>	12
		<u>49,500.00</u>

TOTAL COST SAVINGS YEAR 2	<u>22,919.00</u>
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