

# Wauponsee Township Board Meeting Minutes

## September 21, 2022

The regular scheduled meeting of the Board of Trustees of Wauponsee Township of Grundy County, the State of Illinois, was held on the above date via internet connection and in person presence for the purpose of conducting normal business. Supervisor Wiesbrook opened the meeting at 7:00 pm. The Pledge of Allegiance to the flag followed immediately.

The meeting attendance roll call results are shown below.

Trustees:	Jeff Carr	Physically Present
	Andy Chandler	Physically Present
	Russ Higgins	Physically Present
	Gary Lowery	Physically Present
Supervisor:	Ed Wiesbrook	Electronically Present*
Road Commissioner:	Bucky Phillips	Physically Present
Township Clerk	Scot Hastings	Physically Present

\*Allowed under SB 2135-PA101-640

(Note: the meeting was recorded audio and video in accordance with Public Act 101-0640.)

Residents Present:

None

Public Comment/Statements

None

### Approval of Minutes

Meeting minutes for the August 17th meeting was presented. A motion to approve the minutes was made by Trustee Chandler and seconded by Trustee Higgins.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

### Approval of Claims

Supervisor Wiesbrook reviewed the claims with the Board. A motion was made by Trustee Carr and seconded by Trustee Lowery to authorize the Wauponsee Township Fund claims as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

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

Road Commissioner Phillips reviewed the list of claims with the Board.

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

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

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

### Supervisor's Report

Supervisor Wiesbrook presented the following report:

- Reviewed bank statements and reconciled to Quicken
- YTD compared to last year differences
  - Unclaimed property
  - General assistance lower due to lower levy amount
  - New check expense
- R&B compared to last year differences
  - Kubota sale +40K
  - New plow truck -133K

A motion was made by Trustee Carr and seconded by Trustee Higgins to approve the Supervisor's report as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

### Road Commissioner's Report

Commissioner Phillips presented the following report:

- Should have new account structure complete next month
- 29K in tax revenue has been received
- Cap Outlay for new box for 6 Wheeler may move to next year due to Production back log

A motion was made by Trustee Chandler and seconded by Trustee Lowery to approve the Road Commissioner's report as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

#### Clerk's Report

The Clerk summarized the upcoming reports that will be coming due. Reported we had FOIA request for any records of an environmental nature for 3432 North Dwight Road of which we have none.

A motion was made by Trustee Higgins and seconded by Trustee Carr to approve the Clerk's report as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

#### New Business

- Audit Engagement Letter
- Management Representation Letter

Supervisor Wiesbrook went over the Audit Engagement Letter and the Management Representation Letter.

A motion was made by Trustee Higgins and seconded by Trustee Chandler to approve the letters as presented.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

### Old Business

Discussed assistance request on an electrical panel and damage to car due to rock thrown from township mower.

### Adjournment

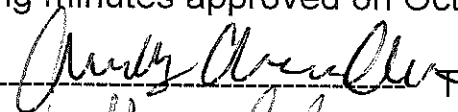
Being no further business, Trustee Lowery made a motion to adjourn the meeting. Trustee Carr seconded the motion.

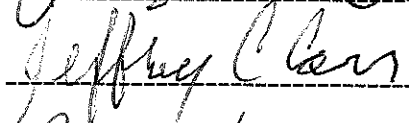
Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

The meeting was adjourned at 7:56 PM.

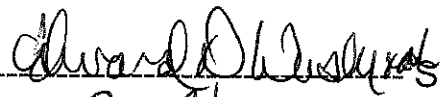
Meeting minutes approved on October 19, 2022

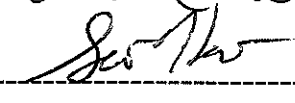
 Trustee

 Trustee

 Trustee

----- Trustee

 Supervisor

 Township Clerk

## KEN GOODWIN CPA

## EMPLOYEE DETAIL for WAUPONSEE TOWNSHIP SPECIAL BRIDG

09/07/2022

Rpt B,2 Page 1

10:17:09

Report Date: 09/07/2022 Thru: 09/07/2022

Date	Sta	Gross	MCWH	SSWH	FITW	SITW	OtherPay	Net
<i>3963</i>								
Carr, Jeff								
09/07	A10	100.00	1.45	6.20	0.00	4.95	0.00	87.40
total		100.00	1.45	6.20	0.00	4.95	0.00	87.40
<i>3964</i>								
Chandler, Andrew								
09/07	A10	100.00	1.45	6.20	0.00	4.95	0.00	87.40
total		100.00	1.45	6.20	0.00	4.95	0.00	87.40
<i>3965</i>								
Hastings, Scot T.								
09/07	A10	492.83	7.15	30.56	200.00	24.40	0.00	230.72
total		492.83	7.15	30.56	200.00	24.40	0.00	230.72
<i>3966</i>								
Higgins, Russel								
09/07	A10	100.00	1.45	6.20	0.00	4.95	0.00	87.40
total		100.00	1.45	6.20	0.00	4.95	0.00	87.40
<i>3967</i>								
Lowery, Gary								
09/07	A10	100.00	1.45	6.20	0.00	0.00	0.00	92.35
total		100.00	1.45	6.20	0.00	0.00	0.00	92.35
<i>3968</i>								
Phillips, Rodney								
09/07	A10	3021.30	43.81	187.32	302.00	149.55	0.00	2338.62
total		3021.30	43.81	187.32	302.00	149.55	0.00	2338.62
<i>3969</i>								
Wiesbrook, Edward D.								
09/07	A10	1274.85	18.49	79.04	500.00	63.11	0.00	614.21
total		1274.85	18.49	79.04	500.00	63.11	0.00	614.21
Total		5188.98	75.25	321.72	1002.00	251.91	0.00	3538.10

Employment Tax 2047.85

Total payroll 5585.95

TC #1

## Ed Wiesbrook

**From:** Tanya Downey <Tanya@KenGoodwinCPA.net>  
**Sent:** Wednesday, September 7, 2022 10:30 AM  
**To:** Ed Wiesbrook  
**Subject:** Town payroll  
**Attachments:** PAYROLL.PDF; Town Sept 941.pdf; Town Sept IL 941.pdf

8

Ed,

Town payroll is attached.

Payroll deposits will be deducted on 9/9 for the following amounts:

Federal - 1795.94  
SS - 643.44  
MC - 150.50  
Fed - 1002.00

State - 251.91

*Withheld Employer*

321.72	321.72
75.25	75.25
<u>1602.00</u>	<u>396.97</u>
1398.97	

$1398.97 + 396.97 = 1795.94$  Fed

$251.91 + 0 = 251.91$  State

2047.85 Employment Taxes

Thanks,  
Tanya

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

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

9

To: ERIC GIBSON, County Engineer  
245 North Illinois Route 47  
Morris, Illinois 60450

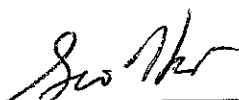
Month of **SEPTEMBER 2022**

Date	Order No.	Payable to	For What	General Road & Bridge Fund
9/21/2022	3990	Verizon	mobile phone a/c#942005006-00001	\$ 148.10
9/21/2022	3991	Comcast Business	tv,internet,phone/Acct. #8771200190287280	\$ 314.34
9/21/2022	3992	ComEd-South Bldg.	acct.#2607121042	\$ 182.05
9/21/2022	3993	ComEd-North Bldg.	acct.#9359639007	\$ 68.59
9/21/2022	3994	Nuway Disposal	dumpster/cust.#20-2679122	\$ 52.88
9/21/2022	3995	Grainco, FS	diesel/acct.#1699342	\$ 1,738.80
9/21/2022	3996	Central Limestone Company, Inc.	invoice #30878/CA-6	\$ 102.74
9/21/2022	3997	Precision Tree Service	tree service	\$ 1,800.00
9/21/2022	3998	Megan Valdivia	clean office 8/23 & 9/6	\$ 120.00
9/22/2022	Online	Old National Bank	webinar, gas,road signs, gas, supplies,ballist,internet	\$ 827.82
9/21/2022	Online	Employment Tax	SS-\$26.50/MC \$6.20/SWT \$10.58	\$ 43.28
9/6/2022		Christine Phillips	Gross-\$213.75/MC-\$3.10/SS-\$13.25/SWT-\$10.58	\$ 186.82
				<b>\$ 5,585.42</b>

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

Beginning Month Balance	
Receipts During Month	\$ 5,585.42
Ending Month Balance	\$ (5,585.42)

Attest

  
(Scot Hastings)

Signed

  
(Rodney O. Phillips)

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

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

To: ERIC GIBSON, County Engineer  
245 North Illinois Route 47  
Morris, Illinois 60450

Month of **SEPTEMBER 2022**

Date	Order No.	Payable to	For What	General Road & Bridge Fund
9/21/2022	<del>3992</del> 3990	Verizon	mobile phone a/c#942005006-00001	\$ 148.10
9/21/2022	<del>3990</del> 3991	Comcast Business	tv,internet,phone/Acct. #8771200190287280	\$ 314.34
9/21/2022	<del>3993</del> 3992	ComEd-South Bldg.	acct.#2607121042	\$ 182.05
9/21/2022	<del>3994</del> 3993	ComEd-North Bldg.	acct.#9359639007	\$ 68.59
9/21/2022	<del>3995</del> 3994	Nuway Disposal	dumpster/cust.#20-2679122	\$ 52.88
9/21/2022	<del>3991</del> 3995	Grainco, FS	diesel/acct.#1699342	\$ 1,738.80
9/21/2022	3996	Central Limestone Company, Inc.	invoice #30878/CA-6	\$ 102.74
9/21/2022	3997	Precision Tree Service	tree service	\$ 1,800.00
9/21/2022	3998	Megan Valdivia	clean office 8/23 & 9/6	\$ 120.00
9/22/2022	Online	Old National Bank	webinar, gas,road signs, gas, supplies,ballist,internet	\$ 827.82
9/21/2022	Online	Employment Tax	SS-\$26.50/MC \$6.20/SWT \$10.58	\$ 43.28
9/6/2022		Christine Phillips	Gross-\$213.75/MC-\$3.10/SS-\$13.25/SWT-\$10.58	\$ 186.82
				<b>\$ 5,585.42</b>

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

Beginning Month Balance		
Receipts During Month	\$	5,585.42
Ending Month Balance	\$	(5,585.42)

Attest \_\_\_\_\_  
(Scot Hastings)

Signed \_\_\_\_\_  
(Rodney O. Phillips)



# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705

COMBINED STATEMENT

## ACCOUNT INFORMATION

DATE 08/31/2022  
ACCOUNT NUMBER [REDACTED]

00015178 FP264309012222273800 07 000000000 0253618 007

PAGE 1 OF 6

WAUPONSEE TOWNSHIP  
ROAD & BRIDGE FUND & DISTRICT  
PO BOX 969  
MORRIS IL 60450-0969

## CLIENT CARE CONTACT INFORMATION

Client Care: 800-731-2265  
Visit us Online: [www.oldnational.com](http://www.oldnational.com)  
Written Inquiries: P. O. Box 419  
Evansville, IN 47703

## SUMMARY OF ACCOUNTS

Type of Account	Account Number	Current Balance
<b>Deposits</b>		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$447,359.20
SELECT PUBLIC FDS SAV	[REDACTED]	\$13,043.04
<b>Total of Your Deposits</b>		<b>\$460,402.24</b>

## PUBLIC FUNDS INTEREST CHECKING

## ACCOUNT SUMMARY

Previous Statement Balance	07/31/2022	\$267,100.63
Deposits/Credits	2	\$194,866.49
Withdrawals/Debits	19	-\$14,615.56
Total Service Charges		\$0.00
Interest Paid		\$7.64
Current Statement Balance	08/31/2022	\$447,359.20
Days in Statement Period	31	

## OVERDRAFT CHARGES SUMMARY

	THIS CYCLE	YEAR TO DATE 2022
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

## DEPOSITS AND OTHER CREDITS

DATE	TRACER	TRANSACTION DESCRIPTIONS	AMOUNT
08/01	1213	GRUNDY COUNTY TAXES PAYA WAUPONSEE TWP ROAD	\$194,453.30 ✓



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00015178 0924119 0001-0006 FP264309012222273800 07 L 00253618

SR#1

00015178 0924119 0001-0006

# ROAD & BRIDGE CHECKING

R&B Checking  
9/8/2022

Page 1

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:				267,100.63
Checks and Payments	19	Items		
Deposits and Other Credits	4	Items		-14,615.56
Service Charge	0	Items		194,874.13
Interest Earned	0	Items		0.00
				0.00
Ending Balance of Bank Statement:				447,359.20

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:				447,359.20
Checks and Payments	1	Item		
Deposits and Other Credits	0	Items		-8,238.00
				0.00
Register Balance as of 8/31/2022:				439,121.20
Checks and Payments	0	Items		0.00
Deposits and Other Credits	1	Item		29,334.09
Register Ending Balance:				468,455.29

SR#2

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# ROAD & BRIDGE SAVINGS

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			13,043.00
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Service Charge	0	Items	0.00
Interest Earned	1	Item	0.04
Ending Balance of Bank Statement:			13,043.04

No Interest Deposited

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			13,043.04
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 8/31/2022:			13,043.04
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00

Register Ending Balance:

13,043.04

SR#3

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# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705

COMBINED STATEMENT

## ACCOUNT INFORMATION

DATE 08/31/2022  
ACCOUNT NUMBER [REDACTED]

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00015179 FP264309012222273800 07 000000000 0253619 006

WAUPONSEE TOWNSHIP  
TOWN FUND  
PO BOX 969  
MORRIS IL 60450-0969

## CLIENT CARE CONTACT INFORMATION

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Written Inquiries: P. O. Box 419  
Evansville, IN 47703

## SUMMARY OF ACCOUNTS

Type of Account	Account Number	Current Balance
Deposits		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$72,807.57
SELECT PUBLIC FDS SAV	[REDACTED]	\$5,012.72
Total of Your Deposits		\$77,820.29

## PUBLIC FUNDS INTEREST CHECKING

## ACCOUNT SUMMARY

Previous Statement Balance	07/31/2022	\$52,561.93
Deposits/Credits	2	\$25,890.28
Withdrawals/Debits	10	-\$5,645.90
Total Service Charges		\$0.00
Interest Paid		\$1.26
Current Statement Balance	08/31/2022	\$72,807.57
Days in Statement Period	31	

## OVERDRAFT CHARGES SUMMARY

	THIS CYCLE	YEAR TO DATE 2022
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

## DEPOSITS AND OTHER CREDITS

DATE	TRACER	TRANSACTION DESCRIPTIONS	AMOUNT
08/01	1213	GRUNDY COUNTY TAXES PAYA WAUPONSEE TWP	\$25,753.77 /



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SR 4

00015179 0924126 0001-0005 FP264309012222273800 07 L 00253619

00015179 0924126 0001-0005

# TOWN FUND CHECKING

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		52,561.93
Checks and Payments	10 Items	-5,645.90
Deposits and Other Credits	3 Items	25,891.54
Service Charge	0 Items	0.00
Interest Earned	0 Items	0.00
Ending Balance of Bank Statement:		72,807.57

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		72,807.57
Checks and Payments	1 Item	-87.40
Deposits and Other Credits	0 Items	0.00
Register Balance as of 8/31/2022:		72,720.17
Checks and Payments	0 Items	0.00
Deposits and Other Credits	1 Item	3,885.06
Register Ending Balance:		76,605.23

SR#5

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# TOWN FUND SAVINGS

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			5,012.71
Checks and Payments	0	Items	0.00
Deposits and Other Credits	1	Item	0.01
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			5,012.72

No Interest deposited

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			5,012.72
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 8/31/2022:			5,012.72
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			5,012.72



# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705

## COMBINED STATEMENT

## ACCOUNT INFORMATION

DATE 08/31/2022  
ACCOUNT NUMBER [REDACTED]

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00014321 FP264309012222273800 07 000000000 0252761 004

WAUPONSEE TOWNSHIP  
GENERAL ASSISTANCE  
PO BOX 969  
MORRIS IL 60450-0969

## CLIENT CARE CONTACT INFORMATION

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 Visit us Online: [www.oldnational.com](http://www.oldnational.com)  
 Written Inquiries: P. O. Box 419  
Evansville, IN 47703

## SUMMARY OF ACCOUNTS

Type of Account	Account Number	Current Balance
<b>Deposits</b>		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$27,829.19
CERTIFICATE OF DEPOSIT	[REDACTED]	\$41,242.92
Matures on 04/04/23		
<b>Total of Your Deposits</b>		<b>\$69,072.11</b>

## PUBLIC FUNDS INTEREST CHECKING

## ACCOUNT SUMMARY

Previous Statement Balance	07/31/2022	\$27,861.30
Deposits/Credits	1	\$42.67
Withdrawals/Debits	1	-\$75.25
Total Service Charges		\$0.00
Interest Paid		\$0.47
Current Statement Balance	08/31/2022	\$27,829.19
Days in Statement Period	31	

## OVERDRAFT CHARGES SUMMARY

	THIS CYCLE	YEAR TO DATE 2022
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

## DEPOSITS AND OTHER CREDITS

DATE	TRACER TRANSACTION DESCRIPTIONS	AMOUNT
08/01	1213 GRUNDY COUNTY TAXES PAYA	\$42.67



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00014321 0919324 0001-0003 FP264309012222273800 07 L 00252761

# GEN. ASSISTANCE FUND

GA Checking  
9/8/2022

Page 1

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:

27,861.30

Checks and Payments  
Deposits and Other Credits  
Service Charge  
Interest Earned

1 Item  
2 Items  
0 Items  
0 Items

-75.25  
43.14  
0.00  
0.00

Ending Balance of Bank Statement:

27,829.19

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:

27,829.19

Checks and Payments  
Deposits and Other Credits

0 Items  
0 Items

0.00  
0.00

Register Balance as of 8/31/2022:

27,829.19

Checks and Payments  
Deposits and Other Credits

0 Items  
1 Item

0.00  
6.44

Register Ending Balance:

27,835.63

SR #18

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GEN. ASSISTANCE CD  
Reconciliation Summary

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			40,434.24
Checks and Payments	0	Items	0.00
Deposits and Other Credits	1	Item	808.68
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			41,242.92

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			41,242.92
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 8/31/2022:			41,242.92
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			41,242.92

SR#9

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TF + GA  
Income/Expense Comparison by Category  
4/1/2021 through 8/31/2022

9/18/2022

Page 1

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Category	4/1/2021- 8/31/2021	4/1/2022- 8/31/2022	Amount Difference
<b>INCOME</b>			
<b>Gen Assist Revenue</b>			
Interest	795.15	811.02	15.87
Property Tax	221.83	60.83	-161.00
TOTAL Gen Assist Revenue	1,016.98	871.85	-145.13
<b>TF Revenue</b>			
Interest & Dividends	2.69	5.03	2.34
Miscellaneous	410.85	0.00	-410.85
Pers. Prop. Replacement Tax	2,250.88	4,233.59	1,982.71
Property Tax	20,889.53	36,431.73	15,542.20
TOTAL TF Revenue	23,553.95	40,670.35	17,116.40
<b>TOTAL INCOME</b>	<b>24,570.93</b>	<b>41,542.20</b>	<b>16,971.27</b>

Reduced  
levy

unclaimed  
property

order  
checks

**EXPENSES**

**Gen Assist Expenditures**

**Admin**

Commodities	150.00	0.00	150.00
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**Contractual Services**

Training	100.00	0.00	100.00
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TOTAL Contractual Services	100.00	0.00	100.00
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Other Expenditures	0.00	75.25	-75.25
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TOTAL Admin	250.00	75.25	174.75
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TOTAL Gen Assist Expenditures	250.00	75.25	174.75
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**TF Expenditures**

**Admin**

**Contractual Services**

**Accounting**

Bank & Other Fees	0.00	75.25	-75.25
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Payroll Fees	706.53	260.00	446.53
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TOTAL Accounting	706.53	335.25	371.28
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Dues	401.94	336.94	65.00
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Liability Insurance	2,884.00	2,884.00	0.00
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Publishing	102.30	0.00	102.30
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TOTAL Contractual Services	4,094.77	3,556.19	538.58
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**Personnel**

Emp. Tax Withheld	0.00	0.00	0.00
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Employment taxes	1,984.84	1,977.20	7.64
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Salaries	25,944.90	25,844.90	100.00
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TOTAL Personnel	27,929.74	27,822.10	107.64
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TOTAL Admin	32,024.51	31,378.29	646.22
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# Income/Expense Comparison by Category

4/1/2021 through 8/31/2022

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9/18/2022

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Category	4/1/2021- 8/31/2021	4/1/2022- 8/31/2022	Amount Difference
TOTAL TF Expenditures	32,024.51	31,378.29	646.22
<b>TOTAL EXPENSES</b>	<b>32,274.51</b>	<b>31,453.54</b>	<b>820.97</b>
<b>OVERALL TOTAL</b>	<b>-7,703.58</b>	<b>10,088.66</b>	<b>17,792.24</b>

SR "

# Historical Budget

4/1/2022 through 3/31/2023 Using TF+GA Budgets

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9/18/2022

Category	Actual	2023 Budget	Difference
<b>INCOME</b>	<b>45,433.70</b>	<b>87,190.00</b>	<b>-41,756.30</b>
Gen Assist Revenue	878.29	790.00	88.29
Interest	811.02	700.00	111.02
Property Tax	67.27	90.00	-22.73
TF Revenue	44,555.41	86,400.00	-41,844.59
Highway Super. Salary Reimb.	0.00	0.00	0.00
Interest & Dividends	5.03	400.00	-394.97
Miscellaneous	0.00	19,000.00	-19,000.00
Pers. Prop. Replacement Tax	4,233.59	3,000.00	1,233.59
Property Tax	40,316.79	59,000.00	-18,683.21
Rents Received	0.00	5,000.00	-5,000.00
<b>EXPENSES</b>	<b>37,039.49</b>	<b>91,300.00</b>	<b>54,260.51</b>
Gen Assist Expenditures	75.25	5,700.00	5,624.75
Admin	75.25	0.00	-75.25
Contractual Services	0.00	0.00	0.00
Contingencies	0.00	2,000.00	2,000.00
Home Relief	0.00	3,700.00	3,700.00
Contractual Services	0.00	3,700.00	3,700.00
Shelter	0.00	3,200.00	3,200.00
TF Expenditures	36,964.24	85,600.00	48,635.76
Admin	36,964.24	82,600.00	45,635.76
Capital Outlay	0.00	3,000.00	3,000.00
Commodities-Supplies	0.00	500.00	500.00
Office Supplies	0.00	0.00	0.00
Contractual Services	3,556.19	8,150.00	4,593.81
Accounting	335.25	2,050.00	1,714.75
Dues	336.94	400.00	63.06
Liability Insurance	2,884.00	3,000.00	116.00
Postage	0.00	200.00	200.00
Publishing	0.00	1,000.00	1,000.00
Other Expenditures	0.00	450.00	450.00
Miscellaneous	0.00	450.00	450.00
Personnel	33,408.05	70,500.00	37,091.95
Emp. Tax Withheld	-251.91	0.00	251.91
Employment taxes	2,626.08	6,500.00	3,873.92
Salaries	31,033.88	64,000.00	32,966.12
Contingencies	0.00	3,000.00	3,000.00
<b>Net Difference:</b>	<b>8,394.21</b>	<b>-4,110.00</b>	<b>12,504.21</b>

Budgeted  
GA deficit

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# Road & Bridge

## Income/Expense Comparison by Category

4/1/2021 through 8/31/2022

9/18/2022

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Page 1

Category	4/1/2021- 8/31/2021	4/1/2022- 8/31/2022	Amount Difference
<b>INCOME</b>			
R&B Interest Income	30.48	34.24	3.76
R&B Miscellaneous Income	40,294.26	0.00	-40,294.26
R&B Property Tax	159,399.17	275,080.74	115,681.57
R&B Replacement Tax	6,812.49	12,813.22	6,000.73
<b>TOTAL INCOME</b>	<b>206,536.40</b>	<b>287,928.20</b>	<b>81,391.80</b>
<b>EXPENSES</b>			
<b>R&amp;B Admin Capital Outlay</b>			
Equipment	0.00	0.00	0.00
<b>TOTAL R&amp;B Admin Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>R&amp;B Admin Commodities</b>			
Office Supplies	0.00	302.35	-302.35
<b>TOTAL R&amp;B Admin Commodities</b>	<b>0.00</b>	<b>302.35</b>	<b>-302.35</b>
<b>R&amp;B Admin Contractual Services</b>			
<b>Accounting Service</b>			
Paychex	729.97	0.00	729.97
<b>TOTAL Accounting Service</b>	<b>729.97</b>	<b>0.00</b>	<b>729.97</b>
Contract Payment	2,168.96	726.00	1,442.96
General Insurance	7,417.00	7,417.00	0.00
Postage	55.00	0.00	55.00
Telephone	2,107.00	2,332.78	-225.78
Training	25.00	50.00	-25.00
<b>TOTAL R&amp;B Admin Contractual Serv...</b>	<b>12,502.93</b>	<b>10,525.78</b>	<b>1,977.15</b>
<b>R&amp;B Admin Other</b>			
Miscellaneous Expende	60.00	120.47	-60.47
<b>TOTAL R&amp;B Admin Other</b>	<b>60.00</b>	<b>120.47</b>	<b>-60.47</b>
<b>R&amp;B Maint Capital Outlay</b>			
Building	0.00	31,539.53	-31,539.53
Vehicle	133,541.90	0.00	133,541.90
<b>TOTAL R&amp;B Maint Capital Outlay</b>	<b>133,541.90</b>	<b>31,539.53</b>	<b>102,002.37</b>
<b>R&amp;B Maint Commodities</b>			
Building	2,765.06	6.41	2,758.65
Diesel Fuel	980.87	0.00	980.87
Equipment	2,428.82	4,046.27	-1,617.45
Gasoline	466.94	836.54	-369.60
Lubricants	0.00	1,028.07	-1,028.07
Operating Supplies	301.94	0.00	301.94
Road	2,531.85	7,085.47	-4,553.62
Snow Removal	1,000.00	0.00	1,000.00

SRB

# Income/Expense Comparison by Category

4/1/2021 through 8/31/2022

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9/18/2022

Category	4/1/2021- 8/31/2021	4/1/2022- 8/31/2022	Amount Difference
Vehicle	689.18	672.92	16.26
TOTAL R&B Maint Commodities	11,164.66	13,675.68	-2,511.02
<b>R&amp;B Maint Contractual Services</b>			
Bridge	0.00	1,620.00	-1,620.00
Building	14,436.54	1,395.71	13,040.83
Rentals	2,500.00	2,740.00	-240.00
Road	2,625.00	256,935.49	-254,310.49
Snow Removal	0.00	4,390.29	-4,390.29
Utilities	1,224.78	3,522.26	-2,297.48
Vehicle	18.00	213.66	-195.66
TOTAL R&B Maint Contractual Servi...	20,804.32	270,817.41	-250,013.09
<b>R&amp;B Maint Other</b>			
Miscellaneous Expencc	347.98	0.00	347.98
TOTAL R&B Maint Other	347.98	0.00	347.98
<b>R&amp;B Maint Personnel</b>			
Salaries	10,499.14	5,552.64	4,946.50
Emp. Tax Withheld	0.00	0.00	0.00
Employment Taxes	1,029.71	424.78	604.93
TOTAL Salaries	11,528.85	5,977.42	5,551.43
TOTAL R&B Maint Personnel	11,528.85	5,977.42	5,551.43
R&B Void Checks	0.00	8,238.00	-8,238.00
<b>TOTAL EXPENSES</b>	<b>189,950.64</b>	<b>341,196.64</b>	<b>-151,246.00</b>
<b>OVERALL TOTAL</b>	<b>16,585.76</b>	<b>-53,268.44</b>	<b>-69,854.20</b>

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# Budget 2021-2022 FY

## 4/1/2022 through 3/31/2023 Using R&B 2022-2023 FY Budget

Category	4/1/2022 Actual	Budget	3/31/2023 Difference
<b>INCOME</b>	<b>304,449.07</b>	<b>460,059.38</b>	<b>-155,610.31</b>
R&B Interest Income	34.24	60.00	-25.76
R&B Miscellaneous Income	0.00	10,000.00	-10,000.00
R&B Property Tax	304,414.83	449,999.38	-145,584.55
<b>EXPENSES</b>	<b>373,455.16</b>	<b>965,492.06</b>	<b>592,036.90</b>
R&B Admin - Personnel	0.00	25,000.00	25,000.00
Salaries	0.00	25,000.00	25,000.00
R&B Admin Capital Outlay	0.00	500.00	500.00
R&B Admin Commodities	302.35	1,000.00	697.65
R&B Admin Contractual Services	10,983.41	27,200.00	16,216.59
R&B Admin Other	120.47	2,500.00	2,379.53
R&B Maint Capital Outlay	31,539.53	100,000.00	68,460.47
R&B Maint Commodities	14,296.71	73,500.00	59,203.29
R&B Maint Contractual Services	273,040.93	685,792.06	412,751.13
R&B Maint Other	0.00	0.00	0.00
R&B Maint Personnel	6,207.52	50,000.00	43,792.48
TF Expenditures	36,964.24	0.00	-36,964.24
<b>Net Difference:</b>	<b>-69,006.09</b>	<b>-505,432.68</b>	<b>436,426.59</b>

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# Township and Road District Checklist

## 2022 Township Calendar

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All dates re: Public Hearings for BUDGET and APPROPRIATION ORDINANCES are dates often used by many townships and road districts. Many townships and road districts adopt their budgets in February or March before their fiscal year begins. You do, however, have until the end of the first quarter of the fiscal year to hold your hearings and adopt the budget.

Checklist dates are now available on the Events Calendar at [www.toi.org](http://www.toi.org).

07/30/22	<b>Budget Filing*</b>	35 ILCS 200/18-50	Last day to file certify budget and revenue sources with county clerk if budget is adopted at end of June. Must be filed with county clerk within 30 days of adoption. Therefore, filing deadline varies with the date of adoption. Clerk certifies the budget and supervisor certifies the revenue sources.
09/27/22	<b>Fiscal Responsibility Report Card*</b>	35 ILCS 200/30-30	Last day to file Fiscal Responsibility Report Card; shall submit within 180 days of the conclusion of the fiscal year. The Annual Financial Report meets this requirement. See reference above.
09/27/22	<b>Comptroller's Report*</b>	50 ILCS 310/3 50 ILCS 310/6	Last day to file Annual Financial Report with state comptroller's office and county clerk. Must be filed within 6 months from end of fiscal year. The report also serves as the Fiscal Responsibility Report Card.
09/30/22	<b>Annual Treasurer's Report Completed*</b>	30 ILCS 15/1	Last day for the supervisor to prepare combined Annual Treasurer's Report for township and road district. Report must be completed within 6 months from end of fiscal year, sworn to and filed with county clerk.
09/30/22	<b>Annual Treasurer's Report Published*</b>	30 ILCS 15/2 60 ILCS 1/70-30	Last day to publish Annual Treasurer's Report in an English language newspaper. Must be published within 6 months from end of fiscal year and filed with county clerk's office. Supervisor must provide each board member with copy of report as soon as possible after filing. <b>However, such publication requirement shall not apply to any county funds or county offices or funds or offices of other units of local government when an audit of such funds or offices has been made by a certified public accountant and a report of such audit has been filed with the appropriate county board or county clerk and a notice of the availability of the audit report has been published one time in an English language newspaper published in the town, district or municipality in which that public officer holds his or her office, or, if no newspaper is published in such town, district or municipality, then in a newspaper printed in the English language published in the county in which that public officer holds his or her office. The notice of availability shall include, at a minimum, the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected.</b>

\* Assumes fiscal year begins April 1

09/30/22	<b>Audit</b>	50 ILCS 310/6 60 ILCS 1/80-20	Last day for townships to file CPA audit with state comptroller's office and county clerk. Townships receiving revenues of \$850,000 or more for a fiscal year, exclusive of road district funds, must have CPA audit within 6 months from end of fiscal year. Townships receiving revenues of less than \$850,000 for a fiscal year, exclusive of road district funds, may have a 3-member independent audit committee instead of CPA audit. Committee audit must be filed with county clerk within 6 months from end of fiscal year. <b>CPA audit required at end of supervisor's term or if vacancy occurs anytime in the position of supervisor.</b>
09/30/22	<b>Audit</b>	50 ILCS 310/6	Last day for road districts to file CPA audit with state comptroller's office and county clerk. Road districts receiving revenues of \$850,000 or more for a fiscal year must have a CPA audit within 6 months from end of fiscal year.
12/06/22	<b>Last Day to Determine Tax Levy for Truth in Taxation</b>	35 ILCS 200/18-60 35 ILCS 200/18-70	Last day for board of trustees to determine (estimate) property tax levy to comply with Truth in Taxation law. Highway commissioner determines levy for road district. Must determine levies at least 20 days before adoption. Basis for 5% computation and whether notices and hearings are necessary.
12/20/22	<b>Last Day for Truth in Taxation Notice</b>	35 ILCS 200/18-80	Last day notice of Truth in Taxation hearing can appear in newspaper. Notice must be in newspaper not more than 14 days or less than seven days prior to date of hearings.
12/27/22	<b>Last Day to Hold Truth in Taxation Hearing, Adopt &amp; File Tax Levies</b>	35 ILCS 200/18-90	Last day to hold Truth in Taxation hearing, adopt and file township and road district certificates of levy, tax levies and Certificate of Compliance for Truth in Taxation law with county clerk.

\* Assumes fiscal year begins April 1

# Check Your Inbox!

## Make Sure You Are Receiving TOI Emails

Now more than ever, it is critical for TOI member township officials to receive important emails and updates from the Association. If we don't have your email address on file or you aren't receiving our emails, you are missing important updates impacting your township/road district, as well as legislative alerts, and confirmations and guidance on attending TOI's online educational events.

To provide your email address, or ensure we have the correct email address, call 866-897-4688, email [pam@toi.org](mailto:pam@toi.org) or [kayla@toi.org](mailto:kayla@toi.org), or go to <https://www.toi.org/about-us/update-contact-information/>. We sometimes hear that emails sent from TOI end up in your junk email. Please be sure to check your junk email in case these important emails are going there. If they are, sometimes you can remedy the issue by "unjunking them" or marking the email as "safe" and then future emails will go to your inbox.

If you are still not receiving TOI's emails, please feel free to contact us.



**Brian Zabel & ASSOCIATES P.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

1040 West Route 6 • Morris, IL 60450

Phone: (815) 941-9833

Fax: (815) 941-9835

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**Audit Engagement Letter**

April 18, 2022

Wauponsee Township  
P.O. Box 969  
Morris, Illinois 60450

To the Board of Trustees:

We are pleased to confirm our understanding of the services we are to provide Wauponsee Township for the fiscal year ended March 31, 2022. We will audit the financial statements – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Wauponsee Township as of and for the fiscal year ended March 31, 2022. The modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, provide for certain other information (OI) to supplement Wauponsee Township's basic financial statements. As part of our engagement, we will apply certain limited procedures to Wauponsee Township's OI in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following OI will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Individual Budgetary Comparison Schedules of Major Funds
3. Individual Fund Financial Statements
4. Assessed Valuations, Property Tax Rates, Extensions, and Collections

**Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements – modified cash basis are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting

NB 1

principles generally accepted in the United States of America and to report on the fairness of the other information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Waupoose Township's financial statements. Our report will be addressed to The Board of Trustees of Waupoose Township. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

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### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditor's is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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## **Audit Procedures—Internal Control**

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Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Wauponsee Township's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## **Other Services**

We will also prepare the financial statements of Wauponsee Township in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

NB 3

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the other information in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. You agree to include our report on the other information in any document that contains and indicates that we have reported on the other information. You also agree to make the audited financial statements readily available to users of the other information no later than the date the other information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the other information in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; (2) you believe the other information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

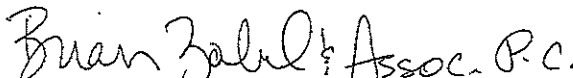
The audit documentation for this engagement is the property of Brian Zabel & Associates, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Illinois Comptroller or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brian Zabel & Associates, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the applicable regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We will schedule an audit at the time of the fiscal year-end and expect to issue our reports no later than six months past fiscal year-end. Joseph Martin is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$7,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Wauponsee Township and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

  
Brian Zabel & Associates, PC

## RESPONSE:

This letter correctly sets forth the understanding of Wauponsee Township.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# Wauponsee Township

P.O. Box 969  
Morris, IL 60450

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## Management Representation Letter

September 9, 2022

Brian Zabel & Associates, P.C.  
1040 W. Route 6  
Morris, IL 60450

This representation letter is provided in connection with your audit of the financial statements – modified cash basis of Wauponsee Township, which comprise the respective financial position – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information as of March 31, 2022, and the respective changes in financial position – modified cash basis for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of April 18, 2022, the following representations made to you during your audit.

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 18, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and for preparation of the other information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and include all properly classified funds and other financial information of the primary government and all component units required by the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

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- 3) We acknowledge our responsibility for 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. 34
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Township is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 14) We have no knowledge of any fraud or suspected fraud that affects the Township and involves: 35  
a) Management,  
b) Employees who have significant roles in internal control, or  
c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Township's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the Township's related parties and all the related party relationships and transactions of which we are aware.

**Government—specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Township has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 26) As part of your audit, you assisted with preparation of the financial statements – modified cash basis and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 27) The Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The Library has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

- 40) We have appropriately disclosed the Township's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 41) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 42) We acknowledge our responsibility for the other information (OI). The OI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the OI.

Signature: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

# **Wauponsee Township Board Meeting Agenda September 21, 2022 at 7:00 PM Township Road District Office**

1. Call Meeting to Order  
Pledge of Allegiance
2. Public Comment/ Statements
3. Approval of Minutes
4. Approval of Claims
5. Reports  
Supervisor's  
Highway Commissioner's  
Clerk's
6. Unfinished Business
7. New Business  
Audit Engagement Letter  
Management Representation Letter
8. Other Items
9. Adjournment

**Next Meeting: October 19, 2022**