

April 2020 – SPECIAL ANNOUNCEMENT

At the time this magazine is going to press, our Federal, State and Local Governments are in the midst of uncertainty due to the Coronavirus (Covid-19 Pandemic).

All public bodies across the State are taking action to curb the spread of Covid-19.

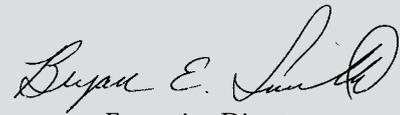
With regards to Township Government the only official Executive direction from the Office of the Governor (Executive Order 2020-

07) encourages public bodies to postpone public business when possible. The following is a summary of Executive Order 2020-07 as it relates to the Open Meetings Act and the Freedom of Information Act that all townships must abide by.

While this situation is unprecedented it continues to be very fluid and changing by the minute. Any updates regarding the Annual Town Meeting and your ability

to cancel or postpone it will be provided on the TOI website and Facebook Page.

Again, this is an unprecedented event and things are changing by the moment. Please stay safe and we will keep you posted as we are made aware of any developments.



Executive Director

COVID-19 Coronavirus

Guidance to Public Bodies on the Open Meetings Act and the Freedom of Information Act during the COVID-19 Pandemic

AS PUBLIC BODIES across the State are taking action to curb the spread of COVID-19, this document is intended to serve as guidance from the Public Access Counselor (“PAC”) based on the current status of the law and, where applicable, the Governor’s Executive Orders issued as a result of the COVID-19 pandemic. As the situation is rapidly evolving, the PAC will update this guidance as necessary. If you have questions about the Open Meetings Act and/or the Freedom of Information Act, please contact the PAC at the following number: 1-877-299-3642 or by email at publicaccess@atg.state.il.us.

The Open Meetings Act

Of the many ways governments are responding to the COVID-19 pandemic, public bodies are addressing the important responsibility to limit circumstances that might allow for the spread of the COVID-19 virus while fulfilling their obligation to comply with the transparency and openness requirements of the Open Meetings Act (“OMA”).

The Governor’s Executive Order 2020-07, issued on March 16, 2020, suspends the Open Meetings Act provisions relating to in-person attendance by members of a public body. Specifically, the Governor’s Order: (1) suspends the requirement in Section 2.01 that “members of a public body must be physically present;” and (2) suspends the limitations in Section 7 on when

remote participation is allowed. This Executive Order is effective the duration of the Gubernatorial Disaster proclamation, which is 30 days from its issuance on March 9, 2020.

Postponing or Cancellation of Public Meetings

Public bodies may choose to postpone or cancel public meetings. The Executive Order 2020-07 encourages public bodies to postpone public business when possible. Where a public body does not have critical issues that must be addressed because time is of the essence, cancelling or postponing public meetings may be prudent during the COVID-19 outbreak, rather than holding meetings that could pose a risk of danger to the public. If a public body chooses to cancel a meeting after it has already posted the notice and agenda in accordance with the OMA’s 48- hours’ notice requirement, the public body shall place the cancellation notice on its website, at the principal office of the public body, and at the meeting location.

PAC is often asked whether cancelling a meeting or changing a meeting date requires 10 days’ notice of the change by publication in a newspaper. The answer is no; this requirement applies only to a change in the **schedule of regular meetings**, for example, changing the regular meeting dates from Mondays to Thursdays. This specific notice and publication requirement does not apply to cancelling a single meeting.

Requirement for a Physical Presence Quorum for Members of a Public Body

OMA requires that a quorum of members of the public body be physically present at the meeting location and allows for limited circumstances in which remote access is acceptable. Executive Order 2020-07 suspends the in-person presence requirements and eliminates the limitation on remote access. If a meeting is necessary, public bodies are encouraged to utilize remote access as allowed by the Executive Order.

Open and Convenient Meetings

OMA requires public meetings to be “open and convenient” for members of the public. To that end, OMA sets forth several transparency requirements that may pose challenges for holding public meetings during this public health emergency. Public gatherings can hasten the spread of COVID-19 throughout communities. In addition, members of a public body and their staffs may become exposed or infected with COVID-19, which could require quarantine or isolation. To that end, Executive Order 2020-07 prohibits all public and private gatherings of 50 or more people beginning on March 18, 2020. With this directive, public bodies are encouraged to cancel any public meetings in which they expect more than 50 people to attend.

For a public body that determines it must hold a meeting during the COVID-19 pandemic, the Executive Order 2020-07 suspends the in-person attendance requirement for members of the public body and allows for remote participation. If a meeting is necessary, public bodies are encouraged to provide video, audio, and/or telephonic access to maintain openness and transparency to members of the public. Public bodies determining whether to hold meetings at this time should exercise good judgment and discretion and utilize the availability of remote participation to help curb the spread of COVID-19. If a public body determines it must hold a public meeting, consider the following actions to recognize and address the serious public health issues involved with COVID-19:

- Hold your public meeting in a larger room than normal. For example, instead of a conference room, hold a meeting in an auditorium, a gymnasium, or other large space in order to facilitate social distancing.
- You may consider having a separate room for the public that is video or audio linked to the room where the public body is meeting. This arrangement can promote social distancing by utilizing large rooms while still allowing for open meetings.

- You may consider recording the entire meeting, open portions as well as any closed sessions. Post the open session recording on your public body’s website as soon after the meeting as is practical.
- Be sure to clearly mark a location of a meeting in the notice and posting required under OMA. It is encouraged to place additional signage in the area of a public meeting so the public is aware of where a meeting is being held, especially if meetings are being held in places where staffing is minimal and there may be limited personnel to assist the public in locating a public meeting.

Public Comment

OMA requires public bodies to allow for public comment. The public may not be able to attend an open meeting because of compliance with quarantine or isolation orders or general efforts to remain at home during the pandemic. Public bodies are urged to provide remote access to members of the public and to update their websites and social media with the goal of openness and transparency during this time. Further, public bodies should consider taking public comment by email or written submission and reading those public comments at the public meeting. If members of the public attend meetings in-person, social distancing is essential as outlined above. In addition, during public comment periods, have commenters approach a microphone one at a time instead of gathering in close proximity.

If public bodies are convening via electronic means, such as by conference call or by web-assisted meetings, the public body should ensure that the public has a means to both observe and comment during these meetings. This can be achieved by sharing conference call or other log-in information in the notice of the public meeting.

Public bodies may consider using resources that provide free conference call-in lines or other virtual meeting programs to host their meetings during the COVID-19 pandemic. If using a web-based conference call service, public bodies should thoroughly review all terms and conditions of use, including any provisions related to data collection and users’ privacy.

The Freedom of Information Act

While public bodies across the State are taking steps to protect their employees and the public by reducing staff and partially or fully closing public offices they are also attempting to comply with the requirements of the Freedom of Information Act (“FOIA”). Public bodies should continue to comply with FOIA and respond to each request promptly, to the extent they are able to,

given the limitation on staff and resources during the COVID-19 pandemic.

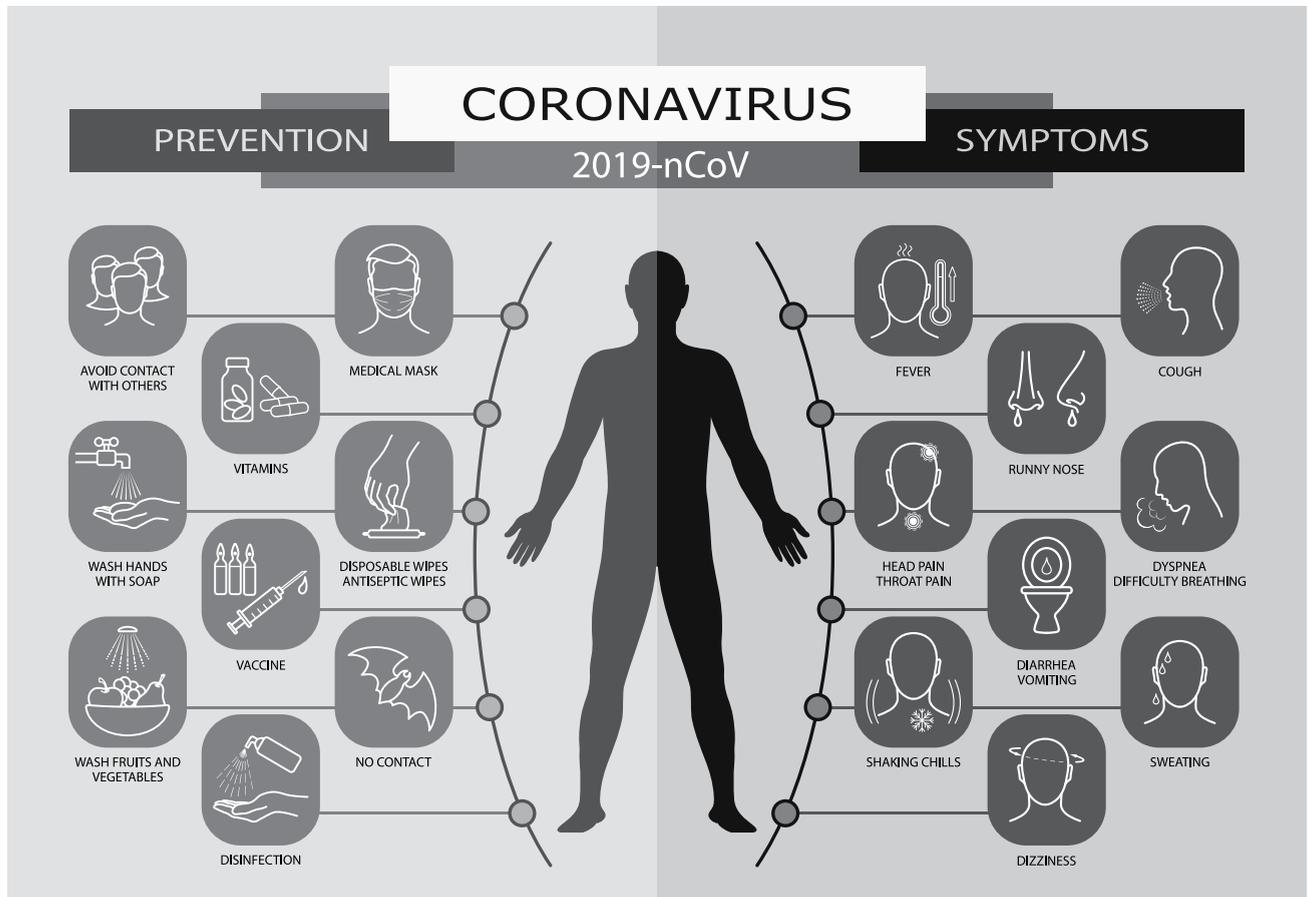
Response Time Requirements

FOIA requires each public body to promptly respond to a request for public records, either by complying or denying the request, within 5 business days after the public body has received the request. The public body may extend the time to respond for an additional 5 business days from the original due date, if: (1) the requested records are stored in a different location; (2) the request requires the collection of a substantial number of specified records; (3) the request requires an extensive search; (4) additional efforts must be made to locate the records; (5) the records require analysis by specific personnel to determine if any exception to the disclosure applies; (6) the response cannot be compiled within the requisite time limits without unduly burdening the public body's operations; and (7) the public body needs to consult with another public body that has a substantial interest in the request.

Due to the COVID-19 pandemic and preventative measures taken in attempt to control the spread of the virus, various public bodies are operating with limited staff and resources. Many public bodies have chosen

to allow their employees to work remotely, while other public bodies have partially or completely closed their offices. In addition, as more and more individuals become ill or come into contact with someone infected with COVID-19 and are isolated or quarantined, public employees may be unable to report to work. In such circumstances, public bodies may assert an exception listed above, particularly if responding to the request is unduly burdensome in the circumstances, requires review by an unavailable staff member, or requires resources to obtain records located off-site. If a public body seeks to utilize the 5-day extension, it must notify the requester of the reasons for the delay and the date on which the public body will respond to the request.

Given that the length of the pandemic remains unknown, it may be difficult to respond to the request even with a 5-day extension. Both requesters and public bodies should keep in mind that FOIA allows the public body and the requester to come to a mutually agreeable response period to comply with a FOIA request. Members of the public and media are asked to keep these considerations in mind and are strongly encouraged to work with public bodies to agree on reasonable and appropriate response times in light of the public health concerns that we all face.





from your Executive Director

By Bryan E. Smith

TOI Executive Director

WITH APRIL COMES the beginning (for most, not all) of a new fiscal year for townships and road districts. Every year in April, we publish information about the required Annual Treasurer's Report that EVERY township must prepare, possibly publish, and file. Please take time to read the important instructions for preparing the Annual Treasurer's Report. You have six months from the end of your fiscal year to get his done, so you have plenty of time, but it is important that this report

is done. If not, your townships'/road district's tax dollars could be held from distribution until it is done, and I am sure no one wants that.

If you have any questions, feel free to contact the TOI office.

ANNUAL TREASURER'S REPORT (PUBLIC FUNDS STATEMENT PUBLICATION ACT) TOWNSHIPS & ROAD DISTRICTS

RESPONSIBILITIES

The treasurer (supervisor) in all townships and road districts is required each year to prepare a statement of receipts and disbursements. This statement is commonly known as the **Annual Treasurer's Report**. (30 ILCS 15/1 through 30 ILCS 15/6)

PUBLISHING AND FILING REQUIREMENTS

1. The report should be prepared by the treasurer and filed with the township clerk within 6 months after the end of the fiscal year.
2. The report must be sworn to by the treasurer and filed with the county clerk within 6 months after the end of the fiscal year.
3. The clerk must publish the report, within 6 months after the end of the fiscal year, in an English language newspaper published in the township. If no newspaper is published in the township, then it

must be published in an English language newspaper published in the county in which the treasurer resides. However, such publication requirement shall not apply when an audit of such funds has been made by a certified public accountant and a report of such audit has been filed with the 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 township, or if no newspaper is published in the township, then in a newspaper printed in the English language published in the county.

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. A "sample notice" that you may use as a guide follows:

SAMPLE NOTICE

NOTICE OF AVAILABILITY OF AUDIT REPORT OF [INSERT NAME] TOWNSHIP

[INSERT NAME] Township hereby provides public notice that an audit of its funds for the period [insert beginning date of fiscal year] through [insert ending date of fiscal year] has been made, and that a report of such audit dated [insert date of audit] performed by [name of firm conducting the audit] has been filed with the County Clerk of [insert county where report is filed], in accordance with 30 ILCS 15/0.01 *et seq.* The full report of the audit is available for public inspection at [insert location where audit is available] during regular business hours [insert hours] Monday through Friday except for holidays.

Please check with your township attorney if you have any questions concerning the Notice of Availability.

4. Within 10 days after publication, the publisher of the newspaper must file with the county clerk a printed copy of the report and a certificate of publication stating the publication dates and the number of times it was published. **Even though the law allows the publication of the Notice of Availability in some cases, every township must still prepare the Annual Treasurer's Report and file it with the County Clerk.**

INFORMATION REQUIRED

There is no statutory format for the **Annual Treasurer's Report**. Treasurers may design their own format. However, the report must contain the information listed below. The Illinois Department of Commerce and Economic Opportunity recommends combining all funds together.

1. Identify all moneys received by source and amount.
2. Identify all moneys paid out to individuals or vendors where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate. List by name and amount.
3. Combine all individuals or vendors paid less than \$2,500 in the aggregate and report as **all other disbursements less than \$2,500**

List the name and compensation received by every elected/appointed official and employee. The treasurer may elect to report compensation by name, listing each person in one of the following categories. When determining the proper range, use the gross salary before any deductions are made from it.

- A. Under \$25,000.00
- B. \$25,000.00 to \$49,999.99
- C. \$50,000.00 to \$74,999.99
- D. \$75,000.00 to \$99,999.99
- E. \$100,000.00 to \$124,999.99
- F. \$125,000.00 and over

4. **The report must also contain a summary statement of operations for all funds and account groups.** Such information may be excerpted from the **Annual Financial Report** filed with the Office of the State Comptroller. In the **AFR** the total revenues and expenses of the township general fund should appear under the **general column**. All remaining revenues and expenses of the township and road district should appear under the **special revenue column**. The remaining funds include: General Assistance, Audit, Insurance, Social Security, IMRF, etc. and all road district funds. The road district is considered a **blended component unit**

for reporting purposes only.

5. This report should not disclose the name or address of any person to whom child support or maintenance was paid in accordance with a court order requiring the withholding of child support or maintenance from an employee's wages.

ALTERNATIVE PUBLISHING PROCEDURE

The law provides an alternative to the above requirements. A local government may choose to publish and file its audit report prepared by a certified public accountant. However, publishing the audit report will be more expensive than publishing a report or the Notice of Availability or using the suggested format on the following pages.

VIOLATIONS

If this report is not filed or published properly, the county treasurer shall withhold any and all funds including property taxes until the taxing body is in compliance with the filing and publishing requirements.

Any treasurer, publisher or public official who fails, neglects or refuses to comply with the requirements is guilty of a class A misdemeanor, and upon conviction, may be fined not less than \$25 nor more than \$500.

M&M PUMP CO.

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EXAMPLE

**ANNUAL TREASURER'S REPORT
CARDINAL TOWNSHIP & ROAD DISTRICT
FISCAL YEAR ENDING MARCH 31, 2020**

TOWNSHIP – REVENUE SUMMARY:

Property Taxes – 60,000; Replacement Tax – 5,000; Interest – 2,000; Miscellaneous – 1,000.
TOTAL REVENUES: \$68,000.

TOWNSHIP – EXPENDITURE SUMMARY:

Dept. of Labor – 2,500; TOIRMA – 5,000; Central Power Co. – 2,600; ABC Supply – 3,000; Illini Law Offices – 3,000; Lincoln Land Roofing Co. – 4,000; IRS – 3,000; Acme Supply – 3,000; Case #1 – 2,500; Case #2 – 2,600; Case #3 – 4,000.

All other disbursements less than (\$2,500) – 6,800.
TOTAL VENDORS: \$42,000.

TOWNSHIP – COMPENSATION SUMMARY:

Range: Under \$25,000.00: Joseph F. Glidden; William LeBaron Jenney; Jane Adams; John Mitchell; Daniel Hale Williams. Range: \$25,000.00 – \$49,999.99: Myra Bradwell.

TOTAL COMPENSATION: \$41,000.

ROAD DISTRICT – REVENUE SUMMARY

Property Taxes – 80,000; Replacement Tax – 10,000; Interest Income – 3,000; Miscellaneous – 4,000.
TOTAL REVENUES: \$97,000.

ROAD DISTRICT – EXPENDITURE SUMMARY

Dept. of Labor – 2,500; TOIRMA – 9,000; Central Power Co. – 3,000; ABC Supply – 9,000; Illini Law Offices – 2,800; Lincoln Land Roofing Co. – 3,000; IRS – 3,000; Acme Supply – 7,000; General Equipment, Inc. – 40,000; Big Rock Co. – 50,000.

All other disbursements less than (\$2,500) – 7,700.
TOTAL VENDORS: \$137,000.

ROAD DISTRICT – COMPENSATION SUMMARY

Range: Under \$25,000.00: Joseph G. Cannon; Paul P. Harris. Range: \$25,000.00 – \$49,999.99: Eugene Debs; Mary Harris Jones.

TOTAL COMPENSATION: \$60,000.

Your assistance is needed ...

To make sure that you, or the officials in your township, receive their issue of *Township Perspective*, please make sure that TOI is notified when there is a change of official or address. We are receiving several address changes from the postal service and sometimes is after we have already sent out another mailing.

Please call the TOI Office toll free at 1.866.897.4688 and ask for Pam or Kayla, or email your change to pam@toi.org or kayla@toi.org.

Your assistance is much appreciated!



EXAMPLE

SUMMARY STATEMENT OF CONDITION

(Excerpt from Comptroller Report)

	GENERAL	SPECIAL REVENUE	CAPITAL PROJECT	DEBT SERVICE	ENTERPRISE	INTERNAL SERVICE	FIDUCIARY	DISCRETELY PRESENTED COMPONENT UNITS
Revenues	40,000	125,000	0	0	0	0	0	0
(*Line 240)								
Expenditures	70,000	210,000	0	0	0	0	0	0
(*Line 270)								
Excess of Revenues Over (Under)	(30,000)	(85,000)	0	0	0	0	0	0
Expenditures								
(*Line 301)								
Transfers In	0	2,000	0	0	0	0	0	0
(*Line 302)								
Transfers Out	12,000	0	0	0	0	0	0	0
(*Line 303)								
Bond Proceeds	0	0	0	0	0	0	0	0
(*Line 304)								
Other	0	0	0	0	0	0	0	0
(*Line 305)								
Net Increase (Decrease) in Fund Balance	(32,000)	(83,000)	0	0	0	0	0	0
(*Line 306)								
Previous Year Fund Balance	60,000	110,000	0	0	0	0	0	0
(*Line 307)								
Other	0	0	0	0	0	0	0	0
(*Line 308)								
Current Year Ending Fund Balance	28,000	27,000	0	0	0	0	0	0
(*Line 310)								
TOTAL DEBT								
OUTSTANDING BEGINNING OF YEAR	100,000						80,000	
(*Line 405)							(*Line 423)	
ISSUED CURRENT FISCAL YEAR			0					
(*Line 411)								
RETIRED CURRENT FISCAL YEAR				20,000				
(*Line 417)								

Subscribed and sworn to this 15th day of September 2020

Joseph Smith – Treasurer

I, Francis Willard, Clerk of Cardinal Township, Prairie County, Illinois, do hereby certify that the above is a true copy of the Annual Treasurer's Report for the fiscal year ending March 31, 2020.

Francis Willard – Clerk

***NOTE: Refers to the line numbers in the Comptrollers Annual Financial Report (AFR).**