

**Minutes – Board of Town Trustees  
July 19, 2012**

STATE OF ILLINOIS

Crawford County

Town of Robinson

THE BOARD OF TRUSTEES met at the Robinson Township Office at 6:00 p.m. on July 19, 2012.

The following official business was transacted. The meeting was called to order by Chairman Larry McCoy. Clerk Vickie Gribben then called the roll.

PRESENT:	Larry McCoy	Township Supervisor
	Vickie Gribben	Township Clerk
	David Lachenmayr	Township Highway Commissioner
	Bob Manning	Township Assessor
	Shirley Berry	Township Trustee
	Glenda Fulling	Township Trustee
	Sue Roberts	Township Trustee

ABSENT:	Pat Richards	Township Trustee
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The Pledge of allegiance was recited.

Persons from the public attending the meeting were as follows: AnneMarie Hopkins, Becky Taylor, Janie Thackrey, Lacey Whipkey, Gary L. and Matthew Wilson.

Mr. McCoy asked if the trustees had any questions or corrections concerning the June 21, 2012 Robinson Township Budget Hearings for the General Town and the Road District, the Monthly Meeting Minutes, and the minutes from the closed session which reviewed two previous Executive Session Minutes which are mandated to be reviewed twice yearly. Glenda Fulling made the motion, seconded by Shirley Berry, to approve all the minutes as written. Motion carried with vote as follows: Larry McCoy-yes; Glenda Fulling-yes; Shirley Berry-yes; Sue Roberts-yes.

Item 5A on the agenda was the Supervisor's Report. Chairman McCoy referred the Board to the letter of invitation from LaMotte Township which is hosting this year's Crawford County annual township meeting which will be held at the Fife Opera House on Columbus Day, October 8, 2012. Also, Chairman McCoy told the trustees of an opportunity through TOI to nominate a fellow member as "best trustee of the year." Next on the report was a letter from Supervisor of Assessments Hope Weber. At this point, Assessor Manning volunteered to discuss the contents of the letter during his report. Mr. McCoy accepted and moved to the next item of his report – the lists of beginning and ending balances in the Township's accounts from July 1, 2012 through July 31, 2012. He read aloud the beginning and ending balances of the Town Regular Checking, the Total Town Money Market Fund, the General Assistance Money Market Fund, and the Total Road and Bridge Money Market Fund. Chairman McCoy then noted the interest rate of 0.35% that the Township is receiving on all certificates of deposit through First Robinson Savings

Bank. For fiscal year April 1, 2012 to June 30, 2012, there were three intergovernmental cases of general assistance. For the same fiscal period, Robinson Township itself has disbursed \$4,909.22 in General Assistance and \$2437.00 in Emergency Assistance. He asked if there any questions. There were none.

Item 5B: the Highway Commissioner's report: Mr. Lachenmayr began by saying how much the heat has stressed the roads. The crew has been ditching in the morning, removing and replacing old culverts as needed, and then blotting the roads to keep the oil from seeping. The crew will not start a second mowing for about another month because of danger of fire. The crew will start chipping and sealing the roads on July 25<sup>th</sup> covering 8.6 miles.

Item 5C: the Assessor's Report: Mr. Manning referred to the letter and map that Hope Weber had sent regarding proposed multi-township assessments districts. Ms. Weber, Supervisor of Assessments, is required by the Department of Revenue every ten years to send in a map of all the assessment districts in the county. He noted that Oblong Township has been without an assessor since 2001, but has contracted its assessment work with Red Waggoner who is the Multi-Twp Assessor for LaMotte, Hutsonville and Montgomery Townships. Chairman McCoy said that Mr. Ralston, Oblong Township Supervisor, was well pleased with Mr. Waggoner's work. Ms. Weber is proposing that Oblong join with Licking/Prairie Townships. The problem is that if Oblong Township does join Licking/Prairie Township, the assessor who currently serves will not have the CIAO qualification to serve as Multi-Twp Assessor. There are only four certified assessors in Crawford County that Mr. Manning said he knew. Mr. Manning concluded that the problem was the lack of assessors in the area that have completed the education requirements to serve as Multi-Twp Assessors. He concluded by noting the other interesting information Ms. Weber placed on the map was the equalized assessed value of each township.

Item 6A, New Business, Kemper CPA Group Audit Report: AnneMarie Hopkins of Kemper CPA Group LLP began by referring to the first letter from Kemper which discussed internal controls and noted lack of segregation of duties over maintaining and reconciling the general ledger and preparing financial statements with footnotes due to the Township's restricted resources. She said it was nothing to be concerned about as "You're always going to have those...most of our Townships have them...We just have to report it in the letter."

The next letter was a management letter which described opportunities to strengthen internal controls, the first one being the due to/due from balances resulting in inter fund loans but which has been resolved. The second recommendation concerned the need to include contingencies in total appropriations for each fund in the future.

In the third letter from Kemper, Ms. Hopkins noted that there were no disagreements with management during the course of the audit. The letter defined "a disagreement as a financial accounting, reporting, or auditing matter...that could be significant to the financial statements or the auditor's report." She said that "everything was recorded fine."

Ms. Hopkins then went through the financial statements:

- Page 3-Statement of Net Assets – Modified Cash Basis - which includes long term liabilities and capital assets.
- Page 5-Balance Sheet – Governmental Funds

- Page 4- Statement of Activities- Modified Cash Basis which is the income statement which includes expenses and program revenues, taxes, interest and other miscellaneous income.
- Page 6- Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis – Ms. Hopkins noted that all funds have large ending fund balances which means that the Township is doing a good job in maintaining cash and operating funds.
- Page 7- Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities – Modified Cash Basis

On page 11, Ms. Hopkins then discussed a new GASB No. 54 requirement that increases the number of categories from two to five “to make the nature and extent of the constraints placed on a government’s fund balances more transparent.” She delineated the five categories: 1) Non spendable fund balance – amounts that can never be spent because they are inventory or amounts that are “contractually required to be maintained intact;” 2) Restricted fund balance – amounts restricted by tax levies, grants or external donations; 3) Committed fund balance – “amounts that can be used only for specific purposes determined by a formal action of the Township Board;” 4) Assigned fund balance – “amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for a specific purpose. Only the Board of Trustees may assign amounts for specific purposes;” and 5) Unassigned fund balance – “all other spendable amounts.”

Ms. Hopkins then referred the Board to Compensated Absences on page 12, note 1, paragraph J. which states that “The Township buys back all of the employees’ vacation time upon termination. As of March 31, 2012, the Township’s liability of unused vacation time is estimated to be \$12,183.00.” She said that this is a very low amount.

Ms. Hopkins then stated that Mr. Brian Bradbury wanted her to talk to the trustees about GASB64 statement which will be implemented in 2014 and referred them to page 15, which discusses IMRF underfunded liability and requires that it be placed on this statement. If the statement had to be completed this year, the total IMRF liability, not just Robinson Township, would be \$294,127. The amount is calculated by IMRF actuaries.

Ms. Hopkins then went to page 16 and discussed fund balances, then to page 17 where she discussed post-employment health care benefits notes.

She concluded by noting that the Township did not overspend anything this year and asked if there were any questions. Chairman McCoy said he had read about a common bank account and had a question about having all the funds in one bank. Ms. Hopkins responded that the Township was fully insured and that enough securities were pledged to cover deposits. She did not see the need of having the funds in different banks, and ended by discussing page 13, note 3, Common Bank Account. There is nothing wrong with having the common bank account, but Kemper is required to note it in the audit.

Item 7A, Approval of Town, G.A., and Payroll bills: Glenda Fulling made a motion to approve payment of Town, G.A., and Payroll bills. Shirley Berry seconded. Motion carried with vote as follows: Glenda Fulling-yes; Shirley Berry-yes; Sue Roberts-yes; Larry McCoy-yes.

Under Other Business, Item 7B: Glenda Fulling made a motion to pay the Road District bills. Larry McCoy seconded. Motion carried with vote as follows: Shirley Berry- yes; Sue Roberts-yes, Larry McCoy-yes, Glenda Fulling-yes.

Under Other Business, Item 7C: Shirley Berry made a motion, seconded by Larry McCoy, to pre-approve payment of elected officials for the time period of July 20, 2012 through August 16, 2012. Motion carried with vote as follows: Shirley Berry-yes; Sue Roberts-yes; Larry McCoy-yes; Glenda Fulling-yes.

Under Item 8, Per Diem, Shirley Berry made a motion, seconded by Glenda Fulling, to pay Per Diem. Motion carried with vote as follows: Sue Roberts-yes; Larry McCoy-yes; Glenda Fulling-yes; Shirley Berry-yes.

Shirley Berry moved to adjourn the meeting with all in favor voting aye. Meeting adjourned at 6:35 p.m. by acclamation.

Respectfully submitted,

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Vickie Gribben  
Township Clerk

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Larry McCoy  
Township Supervisor