

# from the **Executive Director's Desk**

By Jerry B. Crabtree

TOI Executive Director

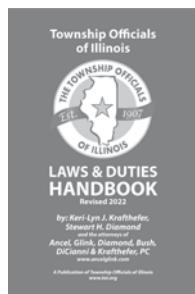


**A**NNUALLY IN APRIL, most townships and road districts are on the fiscal year cycle requiring a new budget. Remember that it is not statutory that your township or road district fiscal year be April–March annually but this is the preferred cycle in township government.

Annually in April, we publish information about the required Annual Treasurer's Report townships are required to PREPARE, (possibly PUBLISH) and FILE accordingly.

Please take some time and review the instructions on the next pages. You have six (6) months from the end of your designated fiscal year to complete the report. If you fail to complete this requirement your township or road district tax dollars may not be distributed.

## Laws & Duties Handbook



After a long-awaited publication deadline, we are happy to announce that the 2022 Laws and Duties Handbook is available for pre-order. Because of the pandemic and a paper shortage, distribution is delayed until this June, but you may pre-order your copies early. You can order them online from the TOI bookstore or by completing and returning the form on page 21 with your payment. There are several additions to this revision, so we are recommending a copy for each township or official. It is important to have this publication added to your resource library of other TOI publications all to assist you in performing your statutory duties as an elected township official.

## Members Only

April 1, 2022 is an exciting time for our members. In my focus on member benefits and member experiences for the association. I am excited to announce the launch of the MEMBERS ONLY SECTION of the TOI website. [WWW.TOI.ORG](http://WWW.TOI.ORG), this is a one stop resource access point for programs and services available to our dues paying members. However, we have not had the technology or opportunity to design a

member only section as a direct member benefit of participating in the association. This new section is available to all paid dues members. We are moving the following information from the general access point of the website ([www.toi.org](http://www.toi.org)) in order to serve our members exclusively.

- The *Perspective Magazine* (FULL EDITION AVAILABILITY)
- Legislative Report
- Newsletter Issued quarterly
- Legislative Alerts

**We hope that you take time to navigate this opportunity.** Please remember that your email address is your valid entry point into the members only section. We must have your membership file updated with a current and active email address for you to access the members only section and its benefits.

More information will be made available as we move forward with this new service. In the meantime: log on and try it out at [www.toi.org](http://www.toi.org).

## 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.

## **EXAMPLE**

### **ANNUAL TREASURER'S REPORT CARDINAL TOWNSHIP & ROAD DISTRICT FISCAL YEAR ENDING MARCH 31, 2022**

#### **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.

## EXAMPLE

### SUMMARY STATEMENT OF CONDITION

(Excerpt from Comptroller Report)

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

Subscribed and sworn to this 15th day of September 2022

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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, 2022.

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Francis Willard - Clerk

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

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