



## AVON TOWNSHIP - REGULAR BOARD MEETING

### AGENDA

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, September 13, 2022 – 7:00pm

#### Call to Order

#### Pledge of Allegiance

#### Roll Call

#### Public Comment

*(pursuant to rules adopted, public comment shall be limited to 3 minutes per speaker)*

#### Officials Reports

#### Presentation

A presentation on the LifeBridge insurance program offering by Adam Solano.

#### Old Business

1. Authorization to establish a revolving credit account with Home Depot
2. Authorization allowing the Supervisor to exceed the \$500/\$1000 credit card transaction limits with regards to the Home Depot credit card for expenses related to the outdoor educational classroom

#### New Business

1. Approval of Meeting Minutes as Presented
  - a. August 9, 2022 Regular Meeting
  - b. August 25, 2022 Public Hearing
  - c. August 25, 2022 Special Meeting
  - d. September 6, 2022 Special Meeting
2. Approval of Monthly Bills as Presented
  - a. Prepaid Bills
  - b. Outstanding Bills
3. Approval of the Annual Financial Report for Fiscal Year Ending February 28, 2022
4. A RESOLUTION to Transfer Previously Appropriated Funds Within the Permanent Hard Road Fund

*Avon Township is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting of facilities, are asked to call the Township office prior to the meeting.*



**AVON TOWNSHIP - REGULAR BOARD MEETING**

**AGENDA**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, September 13, 2022 – 7:00pm

**Executive Session**

1. Executive session pursuant to 5 ILCS 120/2(c)(11) to discuss pending, imminent or current litigation.

**Matters to Be Voted On From Executive Session**

**Public Comment**

*(pursuant to rules adopted, public comment shall be limited to 3 minutes per speaker)*

**Member's Remarks**

**Adjournment**

Posted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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**Kristal Larson – Township Clerk**

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**Office of the Clerk**  
**Kristal Larson**

**AVON TOWNSHIP**  
433 E Washington Street  
Round Lake Park, IL 60030  
Phone: 847-546-1446  
[klarson@avonil.us](mailto:klarson@avonil.us)

## **Clerk's Report – September 2022**

### **Acknowledgements**

A very special thank you to Trustee Jeanne Kearby for reprising her role as Clerk this past August 25<sup>th</sup> in my absence and preparing the minutes from both meetings that evening. I have submitted the payment for attending the meeting in the capacity of Deputy Clerk to the bookkeeper for processing.

### **Early Voting**

Preparations with the Lake County Clerk are underway for Avon Township to once again be a host site for early voting. Early voting will be held in the William "Bill" McNeill Community Room. Signs go up later this month and the community room will be closed from October 26<sup>th</sup> until November 8<sup>th</sup>. Please take note that the November meeting has been moved to November 15 to accommodate the election.

### **FOIA Update**

My office has responded to three new FOIA requests spanning nine request categories totaling 580 pages and taking 13 hours to complete. To date I have completed 50 FOIA requests spanning 96 categories, 2800 pages, 800MB of data and taking 120 hours of time to process. Of that 120 hours I am pleased to report that only 5.75 hours have been billable legal hours and 10 hours have been filled by our bookkeeper.

### **IT Project Update**

The technology upgrades for the Town, GA and Assessors offices are complete and delivered under-budget across all three funds. As part of the upgrades, enhancements were made to the network infrastructure to allow both wired and wireless devices to coexist on the private, secure side of the township. This allows laptops and mobile devices to work freely with wired devices like printers and copiers throughout the building. The Assessor's office remains segregated from the Town and GA side due to security requirements related to accessing Lake County systems but they can now access the wireless network as well.

The complete project budget and performance is attached for reference.



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## **Document Preservation and Destruction**

I have been working with the State Archivist and have received approval to destroy more than 100 cubic yards, or 50 bankers boxes, of old documents that no longer have any value or purpose to the township. Along with that, the Assessor's office has received permission to destroy an additional 80 cubic yards, or 40 bankers boxes, of old materials. To assist with the destruction and preservation processes, the Clerk's office has purchased a refurbished HP scanner and a new Kensington large-capacity shredder.

At a cost of \$90 or more per bankers box for a shredding service, the new shredder will pay for itself after seven boxes are destroyed.

As part of the document preservation and destruction efforts, I am following best practices in regards to preservation of historically relevant information. As I work through this, a new physical filing system is under development that addresses critical information related to the Local Records Act by tagging document folders with the category they belong to and the retention period. This will allow for more effective preservation and cleanup in future years. A photo demonstrating the updated folder system that is in development is attached. Note that each label contains the relevant information for each document contained within.

In addition, most minutes, ordinances, resolutions and other historically relevant meeting materials going back to 1989-2008 and 2013-Current are now available through the public online records portal. Records from 2008 to current including the full board packets for each of these meetings is next up for digital preservation. For records prior to 1989, digital preservation options are being explored to meet archivist requirements using photo-capture technologies in order to preserve the physical books that the records are kept in. I do not expect to move forward with photo-capture of these documents during this fiscal year.

Photos of these books have been attached for reference.

### **Social Service Grant Request**

Enclosed please find a copy of a Social Service Grant Request from A Safe Place for your review and consideration.

Respectfully Submitted,

Kristal Larson (she/her/hers)

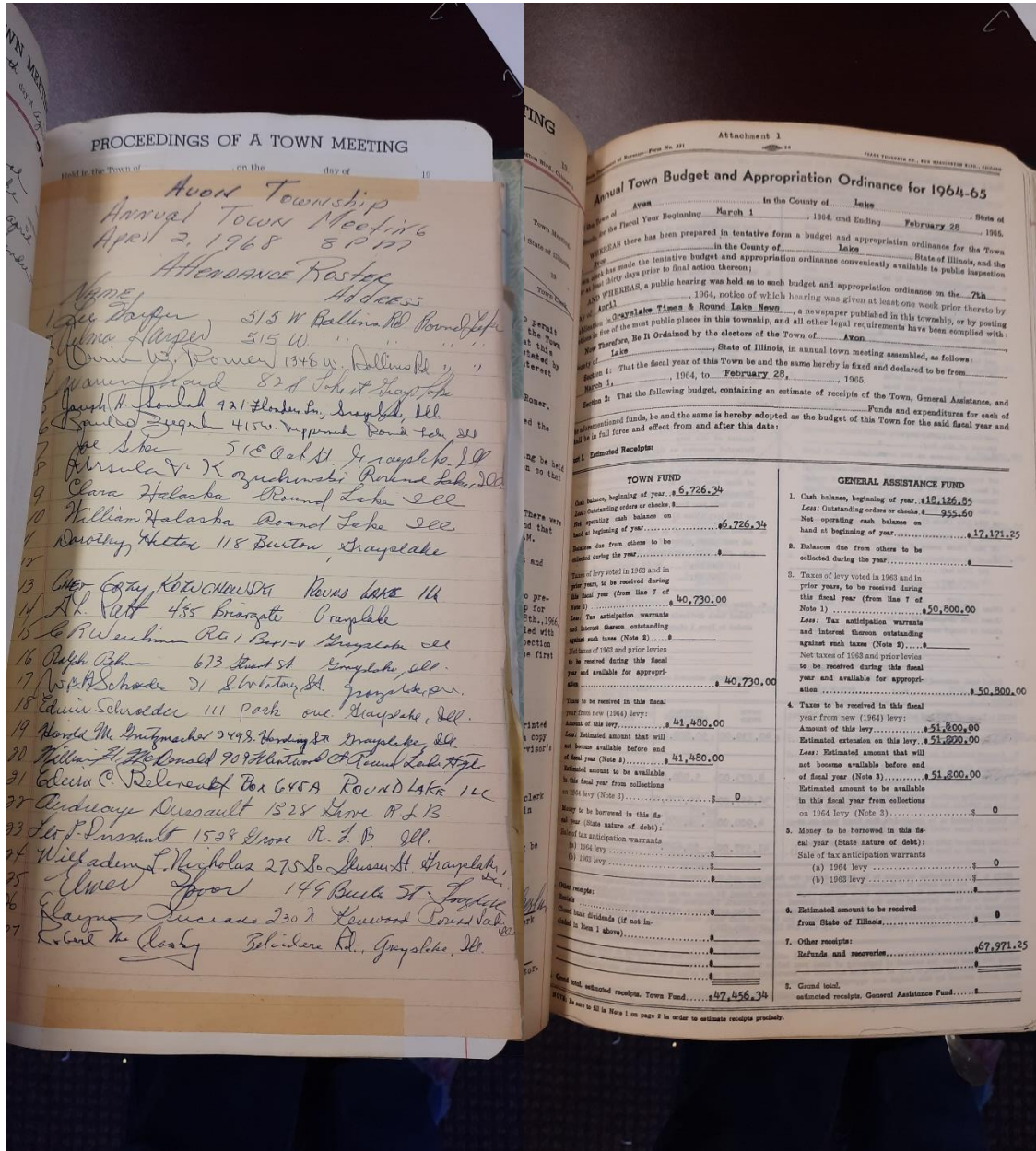




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Images of historical documents that require photo-scanning preservation

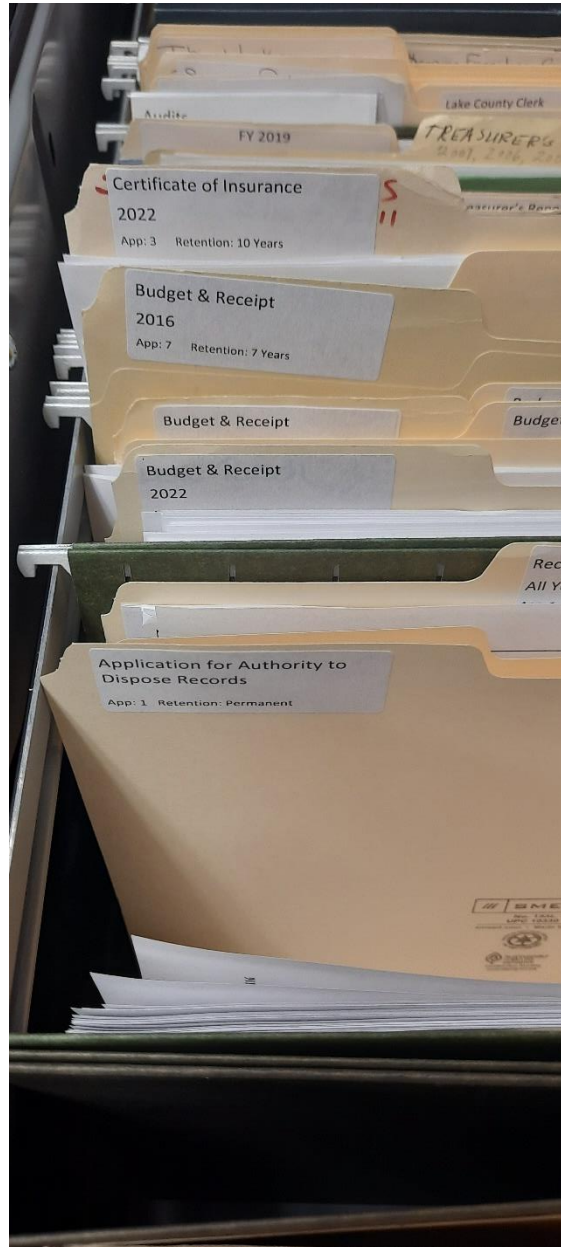




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*Image of the new file folder system*



## IT Upgrade Budget Performance

	<b>Budget</b>	<b>6/23/2022</b>	<b>7/20/2022</b>	<b>7/27/2022</b>	<b>8/17/2022</b>	<b>Total Spend</b>	<b>Under (Over)</b>
<b>Town</b>	\$ 3,000.00	\$ 1,595.24			\$ 1,060.08	\$ 2,655.32	\$ 344.68
<b>GA</b>	\$ 2,000.00	\$ 535.42				\$ 535.42	\$ 1,464.58
<b>Assessor</b>	\$ 6,000.00	\$ 3,192.00	\$ 1,206.90	\$ 261.12		\$ 4,660.02	\$ 1,339.98
	\$ 11,000.00	\$ 5,322.66	\$ 1,206.90	\$ 261.12	\$ 1,060.08	\$ 7,850.76	\$ 3,149.24

APPLICATIONS RECEIVED AFTER \_\_\_\_\_20\_\_\_ WILL NOT BE  
CONSIDERED

## Avon Township

APPLICATION FOR FUNDING

Please return 2 copies *by mail (not email)* by \_\_\_\_\_, 2022 to:

Avon Township  
Attn: Clerk  
433 E. Washington St.  
Round Lake Park, IL 60073

Name of organization: Lake County Crisis Center for the Prevention & Treatment of Domestic Violence Inc. DBA A Safe Place

Contact person/title: Christina Douglas, Chief of Grant Development

Address: 2710 17<sup>th</sup> St., Ste. 100, Zion IL 60099

Phone: 847-731-7165 ext. 1053

Fax: 847-731-7528

Email: cdouglas@asafeplaceforhelp.org

Total amount of funding requested from Avon Township: \$5,000

Total annual budget of organization: \$9,341,791

1. Is your organization a not-for-profit? Yes  No  (If yes, attach Certificate of Good Standing)

2. Has your organization been in business for at least one year? Yes  No

3. Briefly describe the purpose of your organization and proposed program.

A Safe Place is the sole provider of services exclusively addressing domestic violence and human trafficking in Lake County, Illinois. We provide services to address all facets of domestic violence and human trafficking through a continuum of care approach. We are requesting funding for general operating support of our essential programming provided for Avon Township residents, such as emergency shelter, our 24-hour crisis hotline, transitional and permanent housing, behavioral health

services (group and individual counseling, therapy, art therapy, play therapy), assisting victims in securing and extending orders of protection, and much more. During the course of the COVID-19 pandemic, A Safe Place has seen a stark rise in the needs of our community, and still to this day, we continue to shelter up to 4 times more people on any given day than we did pre-pandemic.

#### **4. Describe the services provided by your organization.**

Given our continuum of care approach, the majority of our clients use more than one of our services. It often begins with a call to our crisis line or by obtaining an order of protection through our Court Advocacy program and then utilizing our housing services while receiving appropriate counseling, which gives them the tools and support to lead independent, stable lives. After separating from an abuser, the family may also require safe custody exchanges or supervised visitation at our Family Visitation Center.

To help individuals overcome the trauma they have experienced and break the cycle of domestic violence, A Safe Place offers this continuum of services:

- **24-Hour Crisis Line (800) 600-SAFE** - For victims in-crisis, concerned friends or family members, or law enforcement seeking information on domestic violence and A Safe Place's services
- **Crisis Intervention Team** - Trauma-informed team goes to victims of violence at the crime scene, at the police station or in the community to provide crisis assistance and help victims access available services
- **Behavioral Health/Counseling Program** - Individual & group (adult, child, art therapy, etc.), plus the La Paloma program to provide counseling and supportive services to address the multi-layered needs of Latina immigrants experiencing domestic violence
- **Courthouse Advocacy Program (D100)**-Located at the Waukegan Courthouse, this program provides victims with assistance in filing orders of protection and navigating the legal system
- **Housing Program** - Emergency Shelter, Transitional Housing, and Permanent Supportive Housing plus food, clothing, other basic needs, crisis counseling, advocacy, supportive services, counseling, and life skills training etc.
- **Family Visitation Center** - Supervised visitations and monitored child custody exchanges
- **Community & Prevention Education** - A Safe Place's educational outreach programs work with diverse groups such as first responders (police officers or medical providers) and members of the general community to raise awareness about domestic violence and human trafficking, providing the community with information on the dynamics of abuse and the services available to victims. Presentations are provided at businesses, community gatherings and agencies that work with victims. A Safe Place leads Healthy Dating presentations at local schools to educate middle school and high school students about what a healthy relationship looks like, positive communication skills, peer responsibility, the red flags of teen dating violence, and the services available for youth who experience abuse.
- **Mentoring program for teen boys**-Seeks to improve the behavioral and emotional well-being of child witnesses in the short-term and long-term with the goal of stopping the perpetuation of domestic violence from one generation to the next.
- **Safe Youth-Safer Lake County** - Trauma-informed counseling, youth development, gang intervention and case management is provided to students throughout the school year.
- **Intervention Program for Domestic Abuse & Violence (IPDAV)** - A Safe Place is one of the few domestic violence providers in the state of Illinois that also provides services for those who have done harm. This evidence-based program uses a modified Duluth Method to teach individuals who have abused to take accountability and helps them to examine and change their abusive behaviors

over the course of a six-month program. We offer groups for people who identify as male, female, or nonbinary who have abused.

**5. Attach a copy of your organization's budget for the current year.**

**Please see attached.**



6. Are all programs, services, activities and facilities provided by your organization available to the residents of Avon Township? Yes X No   

7. Describe how your organization's services are currently promoted to the residents of Avon Township.

A Safe Place advertises its services online using social media (Facebook, Instagram, LinkedIn & YouTube) and through its website and newsletters. A Safe Place's Outreach and other staff give presentations in the community at schools (Healthy Relationship curriculum, etc.), businesses, community groups, hospitals, and for the courts and law enforcement in English and Spanish. A Safe Place's Spanish-speaking staff also give presentations online and using media directed at the Spanish speaking community (Facebook groups, radio, embassies/consulates, etc.). A Safe Place also co-founded and co-leads the Partnership for a Safer Lake County and the Lake County Human Trafficking Taskforce, multisector groups of Lake County agencies and individuals devoted to delivering coordinated services for people in need and eliminating abuse and Human Trafficking in Lake County.

8. Describe how your organization plans to utilize the requested funding from Avon Township.

A Safe Place must sustain service delivery to a larger number of individuals and families seeking our specialized, trauma-informed supports for victims of domestic violence and human trafficking and their children, grant funds from Avon Township would be used to continue to provide critically needed services such as emergency shelter, group and individual counseling for adults and children, and permanent/transitional housing options for victims and their children who have no other place to go for help.

9. Which of the following best describes the services that your organization will be providing with the funds that you have requested? (Please check all that apply).

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Public safety | <input type="checkbox"/> Recreation                              |
| <input type="checkbox"/> Environmental protection | <input type="checkbox"/> Library                                 |
| <input type="checkbox"/> Public transportation    | <input checked="" type="checkbox"/> Social Services for youth    |
| <input checked="" type="checkbox"/> Health        | <input checked="" type="checkbox"/> Social Services for the aged |

Other: Please explain: Social services for survivors of domestic violence and human trafficking, regardless of age plus prevention education for the community at large

10. During the past 12 months, approximately how many Avon Township residents have been served by your organization?

During the last fiscal year (FY22: 7-1-21 to 6-30-22), A Safe Place served 445 residents of Avon Township (a 4% increase over the previous year) who were provided with direct services as victims of domestic violence and/or human trafficking or the dependent children of these victims. Of these 445 survivors, 35 residents received emergency shelter (including 15 children), and 15 individuals received transitional and/or permanent housing.

**11. Define your organization's eligibility requirements for the requested funding.**

The only eligibility requirement A Safe Place has for direct services is that you must be a victim of domestic violence and/or human trafficking. For certain housing programs, there are further parameters in regards to household income. A Safe Place provides prevention education for the community.

**12. Explain any fees charged, including the use of sliding scale fees, in connection with the services provided by your organization.**

A Safe Place does not charge survivors for any services, aside from certain fees associated with permanent/transitional housing as applicable. Perpetrators pay for abuser intervention classes on a sliding scale fee based on income, as well as supervised visitations/custody exchanges at our Family Visitation Center.

**13. Describe your organization's efforts to collaborate with other local agencies that provide similar services to the residents of Avon Township, thereby eliminating the duplication of effort and expense.**

A Safe Place's C.E.O. initiated the Partnership for a Safer Lake County, which is a collaboration between 30+ local agencies in Lake County to eliminate violence in our community, and support survivors. A Safe Place continues to be an integral agency in the partnership.

**14. Describe any new programs, services, activities or facilities that are currently proposed or contemplated by your organization.**

With new grant funds from the Department of Justice (OVC) expand the human trafficking program to collaborate more closely with the Lake County State's Attorney's Office. Expand the Crisis Intervention team to include new staff to work with family member of homicide victims. In response to demand that continues, exceed pre-pandemic numbers sheltered, continue to shelter on average, up to four times more survivors and children on any given day through our expanded Hotel Shelter program.



**15. Provide a breakdown of your organization's total number of staff, including salaries, titles and positions.**

Please see attached document for full listing of staff, salaries, and position titles as of August 2022.

**16. What certifications and/or professional licenses are required for your organization's service providers?**

All staff members of A Safe Place receive 40-hour domestic violence training certification. For certain direct service positions, further professional Licensures and certifications are required.

**17. Describe any other governmental, public or private sources of funding or support that your organization currently receives, including the total amount, frequency and duration of any such support**

A Safe Place receives funding from the local and state government, as well as other foundation grants, private donors, United Way, and special events. A breakdown of our budget funding: 82.6% government, .3% United Way, 13% private donors/foundations, 2% fundraising events, and 2.1% other funding.

**18. Do you certify that the funds that you are requesting from Avon Township will be used solely to provide services to the residents of Avon Township? Yes X No**

**19. If you answered Yes to item 12 above regarding fees, would your organization be willing to waive application, program and other fees on a case-by-case basis for Avon Township residents whom we refer directly to your organization for assistance? Yes    No**

See Response to #12 above.

**20. Do you certify that the funds that you are requesting from Avon Township will be used for your organization's ordinary and necessary maintenance and operating expenses and not for any capital expenditures? Yes X No**

**21. If your organization is providing services for the benefit of Avon Township residents who are persons with a developmental disability, do you certify that said services shall only be provided to such Avon Township residents who are not eligible to participate in any program conducted under Article XIV of the School Code? ("Developmental disability" shall include mental retardation.)**

Yes    No X A Safe Place provides services to all people, regardless of disability status.

**22. Do you certify that no person shall be excluded from participation in, denied benefits of, or be subjected to discrimination under, any program, service, facility or activity offered or provided by your organization on the grounds of race, color, national origin, sex, age, religion, sexual preference, marital status or disability? Yes X No**

23. Do you certify that your organization will not expend any of the funds requested from Avon Township, either directly or indirectly, for any partisan political activity, or to further the election or defeat of any candidate for any office, or for lobbying or propaganda purposes designed to support or defeat any legislation, either pending or proposed, before any governmental body?

Yes X No   

24. Do you agree that, at any reasonable time during normal business hours and so often as may be deemed necessary by Avon Township, you will make available to Avon Township all of your books, records, lists, statements and any other written data or documents relating to the provision of services with the requested funds, and furthermore that you shall permit Avon Township or its designated representatives to audit and inspect all such documents, except that confidential client-related documents may only be examined by Avon Township as provided by federal and state law?

Yes X No   

25. Do you agree to provide the following to Avon Township:

A. Quarterly statements or reports setting forth the services rendered and programs provided for Avon Township residents, along with the associated costs to provide such services and programs? Yes X No   

B. At such times and in such forms as Avon Township may require, any other statements, records, reports, data or information pertaining to matters covered by this application? (Information relating to personal, medical and financial data will be treated as confidential.) Yes X No   

C. A written report signed by your organization's executive director, or whomever else is deemed to be in charge of your organization's activities, programs, services and facilities, including the following:

1. A description of each program, service, activity or facility you provided or offered? Yes X No   

2. A statement that all such programs, services, activities and facilities are accessible to the disabled within the meaning of the Americans with Disabilities Act and the Rules and Regulations on disabled as promulgated thereunder? Yes X No   

3. An identification of those programs, services, activities or facilities, which are not accessible to the disabled? Yes X No   

4. With respect to those programs, services, activities or facilities identified in response to paragraph 24(C)(3) above, a detailed statement setting forth the specific steps and plans (including timetables for completion) to be taken to achieve accessibility? Yes X No   ; and


5. If structural modifications will be required to achieve accessibility, a detailed statement setting forth the modifications required and a timetable for completion? Yes X No   

26. If you receive any requested funds from Avon Township, do you certify that your organization will maintain general liability insurance coverage in an amount not less than \$1 million, naming Avon Township as a co-party insured, and do you further agree to provide Avon Township with a certified copy of said policy of insurance, along with the declaration sheet, binder and any exclusions related to said policy of insurance? Yes X No   

27. If you receive any requested funds from Avon Township, do you certify that your organization will indemnify and hold harmless, protect and defend, at its own cost and expense, Avon Township, its property, officers, agents, employees, assigns, successors, transferees, licensees, invitees and/or any other persons or property standing in the interest of Avon Township, from any and all risks, suits, damages, expenses, including without limitation reasonable attorneys' fees and court costs, or claims due to any acts or omissions of your organization? Yes X No   

I hereby certify that I am authorized to execute this application on behalf of the organization listed below and that the statements contained herein are true and accurate.

Name of Applicant Organization: A Safe Place/Lake County Crisis Center for the Prevention & Treatment of Domestic Violence

By: Christina Douglas   
Its Authorized Representative

Printed Name: Christina Douglas

Title: Chief of Grant Development

Date: August 31, 2022



*August 31, 2022*  
*Colleen Cramlet*



**BOB KULA - DIRECTOR**

389 W. MAIN STREET HAINESVILLE IL 60073

E-MAIL: [BKula@avonil.us](mailto:BKula@avonil.us)

(847) 546-7480 Cell 847-875-5887

**AVON TOWNSHIP HIGHWAY DEPARTMENT  
BOARD REPORT FOR THE  
PERIOD AUGUST 4 – SEPTEMBER 7, 2022**

1. This past month I spoke/met with residents for the following purposes:
  - a. Pleasant Hill resident about moving sand on the beach adjacent to the outflows
  - b. Townline Road residents about the annexation
  - c. Pleasant Hill resident about tree removal
  - d. Highland Lake residents about a bus shelter for children
  - e. Lake County Permits about weight limit street signs
2. Weather related response's: Downed tree on Nippersink Rd, August 21<sup>st</sup> at 3 a.m.
3. This month the highway department cold patched roads as needed.
4. Municipal Separate Storm Sewer System (MS4) Maintenance:
  - a. Cleaned grates and basins as needed
  - b. Replaced basins and pipes on Hillside Ave
  - c. Replaced a storm sewer pipe on Linden Ave
5. Tree Maintenance:
  - a. P. Hernandez Tree trimmed brush on Bacon Road.
  - b. We removed a large branch that was blocking Wilmar Road
  - c. The highway department trimmed and chipped brush on Hillside and Third Lake.
6. This past month we mowed R.O.W.s and Ft Hill Cemetery and the Avon Township Center.
7. In-House repairs/preparations: We are putting the required safety lights on the new trucks
8. Equipment Repairs/Installations that required outsourcing:
  - a. The 2022 F250 and F350 have been assembled to accommodate a 9 ft plow
9. Other projects.
  - a. On August 18<sup>th</sup>, the 2004 GMC Tool Truck was auctioned for \$10,650.00, Avon Township Highway Departments NET was \$10,330.50.

- b. Per the CY2022 IGA with Third Lake, we completed road patching at 319 Seafarer, 138 Mainsail, and 142 Mainsail.
- c. All highway department personnel completed the annual Sexual Harassment Prevention Training

10. During the period August 4, - September 7, 2022, we responded to 37 phone calls, 19 in person visits and 39 emails. See below for specifics.

TYPE	CALLS	IN PERSON/WEBINAR	EMAIL
ATYB			
CEMETERY (FT HILL)			
CONSTRUCTION		3	3
CONTRACTOR			
DRAINAGE/WATER	2		1
ENGINEER	2		
GARBAGE/DEBRIS	2	2	
GRAYSLAKE (Village)	4		3
HAINESVILLE (Village)			
HIGHLAND LAKE HOA	5		
LAKE COUNTY DOT	3		2
LAKE COUNTY SHERIFF			
MEETINGS/CONF/TNG		2	
PERMITS	1		
PLEASANT HILL HOA	1		4
RESIDENT MISC	4		7
ROADS/PUBLIC WORKS			
THIRD LAKE (Village)	3	2	2
TOWNSHIP CTR	3	3	6
TREE/BRUSH	3	3	
WEATHER RELATED	1	1	
OTHER	3	3	11
<b>TOTAL</b>	<b>37</b>	<b>19</b>	<b>39</b>



**AVON TOWNSHIP – REGULAR BOARD MEETING**

**MINUTES**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, August 9, 2022 – 7:00pm

**Call to Order**

The meeting was called to order at 7:00pm by Supervisor Michele Bauman.

**Pledge of Allegiance**

**Roll Call**

Supervisor Bauman	-	Present			
Trustee Kearby	-	Present	Trustee Dobrow	-	Present
Trustee Loffredo	-	Present	Trustee Repa	-	Present

Quorum Established

Also present were Clerk Larson, Highway Supervisor Kula and Finance Chair Haley.

**Public Comment**

None

**Reports**

Supervisor Bauman discussed the new trail extension to Cranberry Lake that was installed by the Boy Scouts and its extension to the Washington Street bike path. She further discussed progress with the Outdoor Classroom, delays related to the new flooring at Gages Hall, the Food Pantry getting business and a school supply drive set for September.

Clerk Larson discussed the progress with the IT upgrade project and how it has remained under budget. Trustee Kearby asked if there was room for Trustee laptops. Clerk Larson expressed that the budget was still being reviewed and she would present on it shortly.

A MOTION to accept the reports as presented.

Motion:	Loffredo		Second:	Repa	
Supervisor Bauman	-	AYE			
Trustee Dobrow	-	AYE	Trustee Kearby	-	AYE
Trustee Loffredo	-	AYE	Trustee Repa	-	AYE

Motion carries.



**AVON TOWNSHIP – REGULAR BOARD MEETING**

**MINUTES**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, August 9, 2022 – 7:00pm

**New Business**

- 1. Approval of Minutes as Presented
  - a. June 14, 2022 Regular Meeting

A MOTION to approve the June 14, 2022 Meeting minutes.

Motion:	Kearby		Second:	Dobrow	
Supervisor Bauman	-	AYE			
Trustee Dobrow	-	AYE	Trustee Kearby	-	AYE
Trustee Loffredo	-	AYE	Trustee Repa	-	AYE

Motion carries.

- 2. Approval of Monthly Bills as Presented

A MOTION to approve prepaid and outstanding bills as presented.

Trustee Kearby recognized the efforts that the book keeper made in thorough comments and documentation related to questions on payable items. She also noted that lawyers fees were drastically reduced from prior years.

Trustee Dobrow noted that the attorney was no longer present at meetings unless necessary.

Motion:	Dobrow		Second:	Loffredo	
Supervisor Bauman	-	AYE			
Trustee Dobrow	-	AYE	Trustee Kearby	-	Abstain
Trustee Loffredo	-	AYE	Trustee Repa	-	AYE

Motion carries.

- 1. Establishing a Capital Improvements Fund for Highway Department Road Projects

A MOTION directing the Business Manager to Establish a Capital Improvements Fund for Highway Department Road Projects

Motion:	Kearby		Second:	Repa	
Supervisor Bauman	-	AYE			
Trustee Dobrow	-	AYE	Trustee Kearby	-	AYE
Trustee Loffredo	-	AYE	Trustee Repa	-	AYE



**AVON TOWNSHIP – REGULAR BOARD MEETING**

**MINUTES**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, August 9, 2022 – 7:00pm

Motion carries.

- 2. Approval of P Hernandez for tree removal services in the amount of \$5,500

A MOTION approving P Hernandez for tree removal services in the amount of \$5,500.

Motion:	Dobrow		Second:	Kearby	
Supervisor Bauman	-	AYE			
Trustee Dobrow	-	AYE	Trustee Kearby	-	AYE
Trustee Loffredo	-	AYE	Trustee Repa	-	AYE

- 3. AN ORDINANCE To Establish Weight Limitations of Trucks And Other Commercial Vehicles On Certain Roadways In The Township’s Jurisdiction

Highway Supervisor Kula presented further discussion on the need for a designated truck route as related to a possible development effort in Round Lake. No action was taken on this item.

**Executive Session**

None

**Public Comment**

None

**Member’s Remarks**

Trustee Kearby asked that the Supervisor and Clerk prepare reports in writing each month.

**Adjournment**

A MOTION to adjourn.

Motion:	Kearby		Second:	Repa	
Supervisor Bauman	-	AYE			
Trustee Dobrow	-	AYE	Trustee Kearby	-	AYE
Trustee Loffredo	-	AYE	Trustee Repa	-	AYE

The meeting was adjourned at 7:18pm.





**AVON TOWNSHIP – PUBLIC HEARING  
MINUTES**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, August 25, 2022 – 7:00pm

**Call to Order:** Meeting was called by Supervisor Bauman at 7:00 p.m.

**Roll Call:**

Trustee Repa – present	Trustee Loffredo – present	Trustee Kearby – present
Trustee Dobrow – absent	Supervisor Bauman – present	Quorum Met

Also present were Highway Supervisor Bob Kula

**Public Comment:** None

**New Business:**

Supervisor Bauman read the notice of consideration of Townline Road between Route 120 South and to Town Line Road. Highway Supervisor Kula noted his inquiry with our attorneys to assure the language of the ordinance would exempt utility vehicles. The attorneys assured the Township of those vehicles that would be exempt. The only purpose of the ordinance was to protect our road assets.

**Public Comments:** None

**Member Comments:** None

**Adjournment:**

A motion was made by Trustee Loffredo and seconded by Trustee Repa to adjourn the meeting at 7:06 p.m.

All in favor say aye. Opposed?

Motion Approved by Acclamation.

Minutes were completed by Trustee Jeanne Kearby in the Clerk's absence.



**AVON TOWNSHIP – SPECIAL BOARD MEETING  
MINUTES**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, August 25, 2022 – 7:00pm

**Call to Order:** Meeting was called by Supervisor Bauman at 7:07 p.m.

**Roll Call:**

Trustee Repa – present	Trustee Loffredo – present	Trustee Kearby – present
Trustee Dobrow – absent	Supervisor Bauman – present	Quorum Met

Also present were Highway Supervisor Bob Kula

**Public Comment:** None

**New Business:**

Supervisor Bauman read the ordinance for the consideration of weight limits on Townline Road between Route 120 South and to Town Line Road. Highway Supervisor Kula noted his presentation during the public hearing and at previous board meetings were enough and all questions were answered unless there were any additional questions. No questions were asked.

A motion was made by Supervisor Bauman and seconded by Trustee Repa to approve the Ordinance to Establish Weight Limitations of Trucks and other Commercial Vehicles on Certain Roadways in the Township Jurisdiction.

All in favor say aye. Opposed?  
Motion approved by Acclamation

**Public Comments:** None

**Member Comments:** None

**Adjournment:**

A motion was made by Trustee Loffredo and seconded by Trustee Repa to adjourn the meeting at 7:11 p.m.

All in favor say aye. Opposed?  
Motion Approved by Acclamation.

Minutes were completed by Trustee Jeanne Kearby in the Clerk’s absence.



**AVON TOWNSHIP – SPECIAL BOARD MEETING**

**MINUTES**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, September 6, 2022 – 7:00pm

**Call to Order**

The meeting was called to order at 7:00pm by Supervisor Michele Bauman.

**Pledge of Allegiance**

**Roll Call**

Supervisor Bauman	-	Present			
Trustee Kearby	-	Absent	Trustee Dobrow	-	Present
Trustee Loffredo	-	Present	Trustee Repa	-	Present

Quorum Established

Also present was Clerk Larson.

**Public Comment**

None

**New Business**

1. Authorization to establish a revolving credit account with Home Depot

Supervisor Bauman introduced the item by expressing how and why the revolving credit account would be used for small items not part of the main purchases. Discussion and clarifying questions. Trustee Repa asked numerous questions related to the type of account, term of the account and how it would be used. Trustee Dobrow asked if we could issue checks rather than credit cards to pay for the purchases. Trustee Loffredo noted that the money has already been allocated.

Over the course of discussion, Trustee Dobrow acknowledged Kevin who presented the cost information and overview of the project.

Clerk Larson requested a copy of the documents being presented for the record.

Trustees asked some general questions about the overall project. Trustee Loffredo asked for clarification on the electric being run outside. Kevin stated that Bassett Electric would be performing that work. Kevin further provided some additional background on how the project came about and Supervisor Bauman’s involvement from the onset of the concept. He then discussed timelines.

Trustee Dobrow asked about insurance and liability. Bauman expressed that the Township would hold the liability.



**AVON TOWNSHIP – SPECIAL BOARD MEETING**

**MINUTES**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, September 6, 2022 – 7:00pm

Parliamentary discussion was held about how to move forward.

A MOTION to TABLE until the September 13 regular meeting.

Motion:	Bauman		Second:	Repa	
Supervisor Bauman	-	AYE			
Trustee Dobrow	-	AYE	Trustee Kearby	-	Absent
Trustee Loffredo	-	AYE	Trustee Repa	-	AYE

Motion carries.

- 2. Authorization to utilize 5-10-584 Grant Projects funds not to exceed \$20,000 for the outdoor educational classroom

A MOTION to authorize spending as presented.

Motion:	Loffredo		Second:	Repa	
Supervisor Bauman	-	AYE			
Trustee Dobrow	-	AYE	Trustee Kearby	-	Absent
Trustee Loffredo	-	AYE	Trustee Repa	-	AYE

Motion carries.

- 3. Authorization allowing the Supervisor to exceed the \$500/\$1000 credit card transaction limits with regards to the Home Depot credit card for expenses related to the outdoor educational classroom

No action was taken on this item.

**Public Comment**

None

**Member’s Remarks**

None



**AVON TOWNSHIP – SPECIAL BOARD MEETING**

**MINUTES**

433 E Washington Street, Round Lake Park, IL 60030  
Tuesday, September 6, 2022 – 7:00pm

**Adjournment**

A MOTION to adjourn.

Motion:       Repa

Second:       Bauman

All in favor say aye. Opposed?

Motion carries by acclamation.

The meeting was adjourned at 7:28pm.

# Board Information

For the September 13, 2022 Board Meeting

## Financial Package Includes:

1. Income Statement for the period 3/01/22 through 09/14/22
2. Cash and Liability Balances by Fund as of 09/09/22 (Funding Through this date)
3. Documents that require **Board Approval/Acknowledgement**:
  - a. Gross Payroll paid Year to date for FYE 03/01/22 paid through 09/09/22
  - b. Prepaid Invoices since the prior meeting
  - c. Aged Payables as of 09/07/22
  - d. FMW Wealth Management Account Activity - August Statements not available yet
4.
  - a. Finance Report on Township Funds
  - b. Tracking of Grant Money Activity for the period March 1, 2019 - Current - No updates since last month
  - c. Avon Township Designated Food Pantry Donations Fiscal YTD - No updates since last month

**Income Statement - Unaudited for Internal Use Only**

March 1, 2022 - September 14, 2022 Budget Approved 05/10/22 54.2% of Year 09/07/22

<b>Town Fund Admin.</b>	<b>Cur. Month</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Variance</b>	<b>YTD %</b>
	<b>Actual</b>	<b>Actual</b>	<b>Total</b>		
<b>Revenue</b>					
4-10-400 Property Tax	0.00	358,890.13	651,682	292,792	55.07
4-10-401 Replacement Tax	0.00	61,364.48	27,000	(34,364)	227.28
4-10-402 Interest and Dividend Inc	0.00	(643.17)	0	643	0.00
4-10-403 Rental Income	0.00	9,411.62	18,104	8,692	51.99
4-10-404 Misc. Income	0.00	0.00	5,000	5,000	0.00
4-10-405 Misc Grants	0.00	0.00	20,000	20,000	0.00
<b>Total Revenue</b>	<b>0.00</b>	<b>429,023.06</b>	<b>721,786</b>	<b>292,763</b>	<b>59.44</b>
<b>Town Fund</b>					
	<b>Cur. Month</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Variance</b>	<b>YTD %</b>
<b>Personnel Svs</b>					
5-10-501 Salaries-Officials	5,646.15	84,000.90	160,000	75,999	52.50
5-10-502 Salaries - Employees	0.00	0.00	22,500	22,500	0.00
5-10-503 Salaries Part-Time	716.10	8,697.69	23,000	14,302	37.82
5-10-504 FICA	493.43	7,140.02	15,759	8,619	45.31
5-10-505 IMRF	209.47	2,917.18	6,000	3,083	48.62
5-10-506 Health Ins	(520.04)	27,434.92	59,700	32,265	45.95
5-10-507 Dental and Vision Ins	(18.08)	2,261.31	4,800	2,539	47.11
5-10-508 Life Ins	0.00	225.90	500	274	45.18
5-10-509 Unemployment Ins	0.00	54.60	100	45	54.60
<b>Total Personnel Svs</b>	<b>6,527.03</b>	<b>132,732.52</b>	<b>292,359</b>	<b>159,626</b>	<b>45.40</b>
<b>Maintenance Svs</b>					
5-10-510 Maint. Building	0.00	375.00	5,000	4,625	7.50
5-10-512 Maint. Equipment	59.17	417.26	2,000	1,583	20.86
5-10-514 Grounds/Landscaping	0.00	0.00	500	500	0.00
<b>Total Maint Svs</b>	<b>59.17</b>	<b>792.26</b>	<b>7,500</b>	<b>6,708</b>	<b>10.56</b>
<b>Professional Svs</b>					
5-10-520 Contract/Accounting Svs	0.00	450.00	7,560	7,110	5.95
5-10-521 Legal Svs	591.25	9,961.06	12,000	2,039	83.01
5-10-522 Data Processing	1,741.95	6,937.81	13,000	6,062	53.37
5-10-523 Liability & Gen Ins	0.00	7,391.00	25,000	17,609	29.56
5-10-523W Workers Comp Ins	2,117.00	4,234.00	10,000	5,766	42.34
5-10-524 Contingencies	0.00	0.00	42,000	42,000	0.00
5-10-526 Liability Ins Deductible	0.00	0.00	25,000	25,000	0.00
<b>Total Prof Svs</b>	<b>4,450.20</b>	<b>28,973.87</b>	<b>134,560</b>	<b>105,586</b>	<b>21.53</b>
<b>Communications</b>					
5-10-530 Postage	0.00	0.00	1,000	1,000	0.00
5-10-532 Printing	0.00	127.95	500	372	25.59
<b>Total Communication E</b>	<b>0.00</b>	<b>127.95</b>	<b>1,500</b>	<b>1,372</b>	<b>8.53</b>
<b>Professional Development</b>					
5-10-540 Dues	0.00	1,319.45	2,000	681	65.97
5-10-541 Continuing Education	0.00	115.00	1,500	1,385	7.67
5-10-542 Subscriptions	31.82	127.28	1,000	873	12.73
5-10-543 Mileage & Tolls	0.00	0.00	1,000	1,000	0.00
5-10-544 Per Diem & Lodging	0.00	0.00	1,000	1,000	0.00
5-10-545 Conferences	0.00	0.00	1,000	1,000	0.00
<b>Total Prof Dev</b>	<b>31.82</b>	<b>1,561.73</b>	<b>7,500</b>	<b>5,938</b>	<b>20.82</b>

**Income Statement - Unaudited for Internal Use Only**

March 1, 2022 - September 14, 2022 Budget Approved 05/10/22 54.2% of Year 09/07/22

**Utilities**

5-10-550	Electric Town Ctr	992.15	5,083.35	10,000	4,917	50.83
5-10-551	Natural Gas Town Ctr	56.57	1,233.03	1,400	167	88.07
5-10-552	Water/Sewer Town	173.70	496.38	1,200	704	41.37
5-10-554	Telephone	269.23	2,276.10	5,000	2,724	45.52

<b>Total Utilities</b>	<b>1,491.65</b>	<b>9,088.86</b>	<b>17,600</b>	<b>8,511</b>	<b>51.64</b>
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**General Svs**

5-10-560	Office Supplies	86.41	803.17	3,000	2,197	26.77
5-10-561	Operating Supplies	0.00	112.39	1,000	888	11.24
5-10-562	Misc	0.00	4.50	150	146	3.00

<b>Total General Svs</b>	<b>86.41</b>	<b>920.06</b>	<b>4,150</b>	<b>3,230</b>	<b>22.17</b>
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**Social Service Funds Awarded**

<b>Total Social Service Con</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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**Capital Outlay**

5-10-580	Building	0.00	2,882.96	30,000	27,117	9.61
5-10-582	Office Equipment	1,060.08	2,644.30	3,000	356	88.14
5-10-585	Grant Projects	0.00	0.00	20,000	20,000	0.00

<b>Total Capital Outlay</b>	<b>1,060.08</b>	<b>5,527.26</b>	<b>53,000</b>	<b>47,473</b>	<b>10.43</b>
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**Real Estate**

<b>Total RE Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
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<b>Total T/F Admin</b>	<b>13,706.36</b>	<b>179,724.51</b>	<b>518,169</b>	<b>338,444</b>	<b>34.68</b>
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**Income Statement - Unaudited for Internal Use Only**

March 1, 2022 - September 14, 2022 Budget Approved 05/10/22 54.2% of Year 09/07/22

<b>Town Fund</b>	<b>Cur. Month</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Variance</b>	<b>YTD %</b>
<b>Assessor</b>	<b>Actual</b>	<b>Actual</b>	<b>Total</b>		
5-12-502 Salaries-Employee	7,442.31	103,779.27	193,500	89,721	53.63
5-12-504 FICA	530.01	7,388.63	14,803	7,414	49.91
5-12-505 IMRF	276.11	3,850.23	7,179	3,329	53.63
5-12-506 Health Ins	(513.74)	29,460.32	57,000	27,540	51.68
5-12-507 Dental and Vision Ins	0.00	2,706.66	7,000	4,293	38.67
5-12-508 Life Ins	(5.23)	295.96	1,000	704	29.60
5-12-509 Unemployment Ins	0.00	179.99	400	220	45.00
<b>Personnel Services</b>					
<b>Total Personnel Services</b>	<b>7,729.46</b>	<b>147,661.06</b>	<b>280,882</b>	<b>133,221</b>	<b>52.57</b>
<b>Maintenance Svs</b>					
5-12-512 Maint. Equipment	0.00	95.00	250	155	38.00
5-12-513 Vehicle Svs	0.00	0.00	500	500	0.00
<b>Total Maint Svs</b>	<b>0.00</b>	<b>95.00</b>	<b>750</b>	<b>655</b>	<b>12.67</b>
<b>Professional Svs</b>					
5-12-520 Contract/Accounting Svs	0.00	0.00	1,500	1,500	0.00
5-12-522 Data Processing	31.00	201.99	450	248	44.89
<b>Total Prof Svs</b>	<b>31.00</b>	<b>201.99</b>	<b>1,950</b>	<b>1,748</b>	<b>10.36</b>
<b>Communications</b>					
5-12-530 Postage	0.00	0.00	200	200	0.00
<b>Total Communications</b>	<b>0.00</b>	<b>0.00</b>	<b>200</b>	<b>200</b>	<b>0.00</b>
<b>Professional Development</b>					
5-12-540 Dues	0.00	290.00	350	60	82.86
5-12-541 Continuing Education	200.00	3,010.00	3,100	90	97.10
5-12-543 Mileage	0.00	847.00	1,150	303	73.65
5-12-544 Per Diem & Lodging	0.00	1,392.77	1,600	207	87.05
5-12-545 Conferences & Conventio	0.00	75.00	100	25	75.00
<b>Total Prof Devel</b>	<b>200.00</b>	<b>5,614.77</b>	<b>6,300</b>	<b>685</b>	<b>89.12</b>
<b>Utilities</b>					
5-12-554 Telephone- Land	184.24	1,107.27	2,700	1,593	41.01
<b>Total Utilities</b>	<b>184.24</b>	<b>1,607.27</b>	<b>7,950</b>	<b>6,343</b>	<b>20.22</b>
<b>General Services</b>					
5-12-560 Office Supplies	0.00	659.83	1,500	840	43.99
5-12-561 Operating Supplies	0.00	26.07	440	414	5.93
5-12-562 Misc	0.00	0.00	100	100	0.00
<b>Total Services</b>	<b>0.00</b>	<b>685.90</b>	<b>2,040</b>	<b>1,354</b>	<b>33.62</b>
<b>Capital Outlay</b>					
5-12-582 Office Equipment	261.12	4,660.02	6,000	1,340	77.67
<b>Total Capital Outlay</b>	<b>261.12</b>	<b>4,660.02</b>	<b>6,000</b>	<b>1,340</b>	<b>77.67</b>
<b>Total T/F Assessor</b>	<b>8,405.82</b>	<b>160,526.01</b>	<b>306,072</b>	<b>145,546</b>	<b>52.45</b>

**Income Statement - Unaudited for Internal Use Only**

March 1, 2022 - September 14, 2022 Budget Approved 05/10/22 54.2% of Year 09/07/22

<b>Supervisor &amp; GA</b>	<b>Cur. Month</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Variance</b>	<b>YTD %</b>	
	Actual	Actual	Total			
<b>Revenue</b>						
4-20-400	Property Tax	0.00	88,865.23	161,000	72,135	55.20
4-20-402	Interest and Dividend Inc	0.00	(713.94)	0	714	0.00
4-20-404	Misc. Income	0.00	1,849.89	0	(1,850)	0.00
	<b>Total Revenue</b>	<b>0.00</b>	<b>90,001.18</b>	<b>161,000</b>	<b>70,999</b>	<b>55.90</b>
<b>Personnel Services</b>						
5-20-502	Salaries - Employees	1,267.81	24,260.21	59,083	34,823	41.06
5-20-504	FICA	96.98	1,855.56	6,241	4,385	29.73
5-20-505	IMRF	47.04	900.07	3,027	2,127	29.73
5-20-506	Health Ins	0.00	8,117.49	25,881	17,764	31.36
5-20-507	Dental and Vision Ins	0.00	909.84	3,312	2,402	27.47
5-20-508	Life Ins	0.00	87.85	331	243	26.54
5-20-509	Unemployment Ins	0.00	101.47	188	87	53.97
	<b>Total Personnel Services</b>	<b>1,411.83</b>	<b>36,232.49</b>	<b>98,063</b>	<b>61,831</b>	<b>36.95</b>
<b>Maintenance Services</b>						
5-20-512	Maint. Equipment	0.00	0.00	600	600	0.00
	<b>Total Maint Svs</b>	<b>0.00</b>	<b>0.00</b>	<b>600</b>	<b>600</b>	<b>0.00</b>
<b>Professional Services</b>						
5-20-522	Data Processing	0.00	1,000.00	1,200	200	83.33
5-20-524	Contingencies	0.00	0.00	32,750	32,750	0.00
	<b>Total Professional Svs</b>	<b>0.00</b>	<b>1,000.00</b>	<b>33,950</b>	<b>32,950</b>	<b>2.95</b>
<b>Professional Development</b>						
5-20-540	Dues	0.00	565.00	1,500	935	37.67
5-20-541	Continuing Education	0.00	45.00	650	605	6.92
5-20-543	Mileage	0.00	21.25	250	229	8.50
	<b>Total Professional Dev</b>	<b>0.00</b>	<b>631.25</b>	<b>2,400</b>	<b>1,769</b>	<b>26.30</b>
<b>Communications</b>						
5-20-530	Postage	0.00	0.00	250	250	0.00
5-20-532	Printing/Communication	0.00	500.00	5,000	4,500	10.00
	<b>Total Communications</b>	<b>0.00</b>	<b>500.00</b>	<b>5,250</b>	<b>4,750</b>	<b>9.52</b>
<b>Utilities</b>						
5-20-550	Electric	0.00	0.00	1,500	1,500	0.00
5-20-551	Natural Gas	0.00	0.00	175	175	0.00
5-20-552	Water/Sewer	0.00	0.00	70	70	0.00
5-20-554	Telephone	0.00	0.00	600	600	0.00
	<b>Total Utilities</b>	<b>0.00</b>	<b>0.00</b>	<b>2,345</b>	<b>2,345</b>	<b>0.00</b>
<b>Discretionary</b>						
5-20-570	Youth Services	0.00	394.68	2,500	2,105	15.79
5-20-570E	Essentials Program	470.00	3,612.99	8,500	4,887	42.51
5-20-570L	Lending Closet Program	0.00	0.00	500	500	0.00
5-20-571	Senior Svs	0.00	0.00	1,200	1,200	0.00
5-20-572	Outreach	0.00	39.23	1,000	961	3.92
5-20-573	Health Services	0.00	0.00	500	500	0.00
5-20-574	Misc	0.00	68.45	1,500	1,432	4.56
	<b>Total Discretionary</b>	<b>470.00</b>	<b>4,115.35</b>	<b>15,700</b>	<b>11,585</b>	<b>26.21</b>
<b>Emergency Assistance/General Assistance</b>						
5-20-591	Pharmaceuticals	0.00	142.66	1,500	1,357	9.51
5-20-593	Transportation & Fuel	0.00	0.00	1,000	1,000	0.00
5-20-594	Client Utilities	787.54	7,316.98	15,000	7,683	48.78
5-20-595	Shelter	0.00	3,891.98	10,000	6,108	38.92

***Income Statement - Unaudited for Internal Use Only***

March 1, 2022 - September 14, 2022 Budget Approved 05/10/22 54.2% of Year 09/07/22

5-20-596	Funerals	0.00	1,500.00	2,250	750	66.67
5-20-597	Social Service Contracts	0.00	0.00	3,000	3,000	0.00
5-20-598	Misc	0.00	0.00	750	750	0.00
5-20-599	Client Education/Training	0.00	0.00	3,000	3,000	0.00
	<b>Total EA/GA</b>	<b>787.54</b>	<b>12,851.62</b>	<b>36,500</b>	<b>23,648</b>	<b>35.21</b>
<b>Capital Outlay</b>						
5-20-582	Office Equipment	0.00	546.44	2,000	1,454	27.32
5-20-584	Flood Mitigation Equip	0.00	0.00	1,000	1,000	0.00
	<b>Total Capital Outlay</b>	<b>0.00</b>	<b>546.44</b>	<b>3,000</b>	<b>2,454</b>	<b>18.21</b>
	<b>Total General Assistanc</b>	<b>2,669.37</b>	<b>55,877.15</b>	<b>197,808</b>	<b>141,931</b>	<b>28.25</b>

**Income Statement - Unaudited for Internal Use Only**

March 1, 2022 - September 14, 2022 Budget Approved 05/10/22 54.2% of Year 09/07/22

<b>Road &amp; Bridge</b>	<b>Cur. Month</b> Actual	<b>Year to Date</b> Actual	<b>Budget</b> Total	<b>Variance</b>	<b>YTD %</b>
<b>Revenue</b>					
4-40-400 Property Tax	0.00	29,942.46	44,800	14,858	66.84
4-40-401 Replacement Tax	0.00	44,234.34	30,350	(13,884)	145.75
4-40-402 Interest and Dividend Inc	0.00	(238.50)	500	739	(47.70)
4-40-404 Misc. Income	10,330.50	15,864.35	15,000	(864)	105.76
<b>Total Revenue</b>	<b>10,330.50</b>	<b>89,802.65</b>	<b>90,650</b>	<b>847</b>	<b>99.07</b>
<b>Maintenance Svcs</b>					
5-40-510 Maintenance Bldg	0.00	83.71	10,000	9,916	0.84
5-40-512 Maint. Equipment	2,119.41	4,499.44	30,000	25,501	15.00
5-40-515 Mosquito Abatement	2,340.00	3,900.00	7,500	3,600	52.00
<b>Total Maint. Expenses</b>	<b>4,459.41</b>	<b>8,483.15</b>	<b>47,500</b>	<b>39,017</b>	<b>17.86</b>
<b>Professional Services</b>					
5-40-521 Legal Svcs	161.25	161.25	3,500	3,339	4.61
5-40-523 Liability & Gen. Insuranc	0.00	8,743.00	19,900	11,157	43.93
5-40-524 Contingencies	0.00	0.00	1,000	1,000	0.00
5-40-528 Drug & Alcohol Testing	0.00	0.00	500	500	0.00
<b>Total Professional Svcs</b>	<b>161.25</b>	<b>8,904.25</b>	<b>24,900</b>	<b>15,996</b>	<b>35.76</b>
<b>Communications</b>					
5-40-530 Postage	0.00	0.00	550	550	0.00
5-40-531 Publishing	0.00	0.00	400	400	0.00
5-40-532 Printing	0.00	0.00	250	250	0.00
<b>Total Communications</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200</b>	<b>1,200</b>	<b>0.00</b>
<b>Professional Development</b>					
5-40-540 Dues	0.00	0.00	250	250	0.00
5-40-541 Continuing Education	50.00	50.00	500	450	10.00
5-40-544 Per Diem & Lodging	0.00	0.00	250	250	0.00
5-40-545 Conferences & Conventio	0.00	0.00	250	250	0.00
<b>Total Professional Devel</b>	<b>50.00</b>	<b>50.00</b>	<b>1,250</b>	<b>1,200</b>	<b>4.00</b>
<b>General</b>					
5-40-560 Office Supplies	11.99	72.76	500	427	14.55
5-40-561 Operating Supplies	341.40	2,133.81	5,000	2,866	42.68
5-40-562 Misc	0.00	277.00	500	223	55.40
5-40-563 Replacement Tax Disburs	0.00	0.00	15,200	15,200	0.00
<b>Total General</b>	<b>353.39</b>	<b>2,483.57</b>	<b>21,200</b>	<b>18,716</b>	<b>11.71</b>
<b>Capital Outlay</b>					
5-40-580 Building	0.00	0.00	20,000	20,000	0.00
5-40-581 Bldg Equipment	0.00	369.98	2,000	1,630	18.50
5-40-582 Office Equipment	0.00	911.99	2,000	1,088	45.60
5-40-583 Vehicles	13,750.56	104,815.56	110,000	5,184	95.29
<b>Total Capital Outlay</b>	<b>13,750.56</b>	<b>106,097.53</b>	<b>134,000</b>	<b>27,902</b>	<b>79.18</b>
<b>Total Road &amp; Bridge</b>	<b>18,774.61</b>	<b>126,018.50</b>	<b>230,050</b>	<b>104,032</b>	<b>54.78</b>

**Income Statement - Unaudited for Internal Use Only**

March 1, 2022 - September 14, 2022 Budget Approved 05/10/22 54.2% of Year 09/07/22

<b>Perm. Hard Road</b>	<b>Cur. Month</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Variance</b>	<b>YTD %</b>
	Actual	Actual	Total		
<b>Revenue</b>					
4-50-400	Property Tax	0.00	483,076.06	869,000	385,924 55.59
4-50-402	Interest and Dividend Inc	0.00	(119.29)	1,000	1,119 (11.93)
4-50-404	Misc. Income	0.00	0.00	1,500	1,500 0.00
4-50-405	Misc Grants	0.00	3,776.00	3,776	0 100.00
4-50-407	Contractual Work - Villag	0.00	11,632.31	25,000	13,368 46.53
	<b>Total Revenue</b>	<b>0.00</b>	<b>498,365.08</b>	<b>900,276</b>	<b>401,911 55.36</b>
<b>Personnel Services</b>					
5-50-502	Salaries - Employees	9,508.43	136,798.88	290,000	153,201 47.17
5-50-503	Salaries- Part Time	1,900.44	25,362.20	54,320	28,958 46.69
5-50-504	FICA	768.28	11,031.50	24,581	13,550 44.88
5-50-505	IMRF	399.11	5,700.13	11,921	6,221 47.82
5-50-506	Health Ins.	(443.59)	23,348.36	51,620	28,272 45.23
5-50-507	Dental and Vision Ins	0.00	2,402.64	5,000	2,597 48.05
5-50-508	Life Ins	(8.04)	350.46	650	300 53.92
5-50-509	Unemployment Ins.	0.00	96.41	470	374 20.51
	<b>Total Personnel Services</b>	<b>12,124.63</b>	<b>205,090.58</b>	<b>438,562</b>	<b>233,471 46.76</b>
<b>Maintenance Svs</b>					
5-50-516	Automotive Fuel & Oil	951.59	9,674.05	20,000	10,326 48.37
5-50-517	Road Salt/De-Icing	0.00	20,144.83	66,000	45,855 30.52
5-50-518	Rentals	0.00	0.00	2,500	2,500 0.00
5-50-519	Uniforms	0.00	0.00	1,000	1,000 0.00
	<b>Total Maint. Svs</b>	<b>951.59</b>	<b>29,818.88</b>	<b>89,500</b>	<b>59,681 33.32</b>
<b>Professional Svs</b>					
5-50-523W	Workers Comp Ins	6,350.00	10,715.00	26,700	15,985 40.13
5-50-524	Contingencies	0.00	0.00	10,000	10,000 0.00
5-50-527	Tree Maintenance & Repl	5,500.00	9,000.00	15,000	6,000 60.00
5-50-528	Engineering Services	0.00	2,153.70	35,000	32,846 6.15
5-50-529	MS4	0.00	5,068.75	5,878	809 86.23
	<b>Total Prof Svs</b>	<b>11,850.00</b>	<b>26,937.45</b>	<b>92,578</b>	<b>65,641 29.10</b>
<b>Services</b>					
5-50-550	Electric Highway Bldg	121.70	1,251.64	2,700	1,448 46.36
5-50-551	Natural Gas Highway Bld	51.89	1,380.64	3,500	2,119 39.45
5-50-552	Water/Sewer Highway Bl	115.61	474.02	1,000	526 47.40
5-50-553	Disposal Services	540.00	1,518.00	4,000	2,482 37.95
5-50-554	Telephone- Land	122.97	436.94	1,000	563 43.69
5-50-555	Telephone - Field	40.27	204.82	1,150	945 17.81
5-50-557	Street Lights	0.00	11,107.77	28,000	16,892 39.67
	<b>Total Services</b>	<b>992.44</b>	<b>16,373.83</b>	<b>41,350</b>	<b>24,976 39.60</b>
<b>General</b>					
5-50-562	Misc.	0.00	0.00	2,500	2,500 0.00
	<b>Total General</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500</b>	<b>2,500 0.00</b>
<b>Capital Outlay</b>					
5-50-584	Projects, Equipment Hard	2,599.14	68,815.10	325,000	256,185 21.17
	<b>Total Cap Outlay</b>	<b>2,599.14</b>	<b>68,815.10</b>	<b>325,000</b>	<b>256,185 21.17</b>
	<b>Total Perm. Hard Road</b>	<b>28,517.80</b>	<b>347,035.84</b>	<b>989,490</b>	<b>642,454 35.07</b>

Avon Township  
 2022-2023 Gross Payroll By Month  
 Fiscal Year March 1, 2022-February 28, 2023

As of 09/09/22

	Number of Pay Periods	YTD Breakdown by Fund																					
		Actual 2	Actual 2	Actual 2	Actual 2	Actual 2	Actual 2	Actual 2	Actual 2	Actual 2	Actual 2	Actual 2	Actual 2	10	12	20	50						
		March	April	May	June	July	Aug	Sep	1	2	3	4	5	6	7	8	9	10	11	12	Total		
1 ANAN	Anmarie Andresen	2,826.28	2,430.10	2,355.69	2,397.08	3,045.29	2,794.66	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	1,367.10	17,216.20	
2 BAJE	Jessica T. Bak	2,415.38	2,415.38	4,450.77	3,169.24	4,753.86	3,169.24	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	1,584.62	21,958.49	
3 BAMI	Michele Bauman	4,230.82	4,230.82	4,230.82	4,326.92	6,490.38	4,326.92	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	2,163.46	30,000.14	
4 BRCY	Cynthia Brust	3,807.70	3,807.70	4,617.70	4,107.70	6,161.55	4,107.70	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	2,053.85	28,663.90	
5 DIRO	Robert C. Ditton	5,000.00	5,000.00	5,000.00	5,000.00	7,500.00	5,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	35,000.00	
6 DOMIC	Michael Dobrow	250.00	200.00	200.00	220.00	220.00	220.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,310.00	
7 FARI	Ricardo Farias	4,375.80	3,744.00	4,512.74	3,968.00	5,952.00	3,968.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	1,984.00	28,504.54	
8 KEJE	Jeanne L. Kearby	250.00	250.00	200.00	220.00	220.00	320.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,460.00	
9 KURO	Robert D. Kula	6,393.46	5,538.46	5,538.46	5,538.46	8,307.69	5,538.46	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	2,769.23	39,624.22	
10 LACH	Kristal Larson	1,923.08	1,923.08	1,923.08	1,965.38	2,948.07	1,965.38	982.69	982.69	982.69	982.69	982.69	982.69	982.69	982.69	982.69	982.69	982.69	982.69	982.69	982.69	982.69	13,630.76
11 LECA	Candy A. Leatherman	3,666.64	3,073.94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,740.58	
12 LOJE	Jeffrey Loffredo	50.00	250.00	200.00	220.00	220.00	270.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,210.00	
13 MAIS	Isaac D. Martinez	2,139.62	2,354.84	2,900.84	2,534.32	3,780.67	2,541.53	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	1,267.81	17,519.63	
14 OGSU	Suzanne Ogden	2,277.73	2,302.76	2,658.13	2,368.73	3,488.02	2,498.88	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	1,249.44	16,843.69	
15 RERU	Rudolph Repa	350.00	300.00	200.00	270.00	270.00	270.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,390.00	
16 SHJA	Jamie D. Sharkey	4,046.16	4,046.16	4,575.77	4,242.30	6,363.45	4,242.30	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	2,121.15	29,637.29	
17 VAAA	Anthony R. Vallango	4,776.72	4,120.00	4,695.51	4,284.80	7,838.40	4,284.80	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	2,142.40	32,142.63	
18 VAAN	Anthony J. Vallango Jr	5,871.80	5,024.00	5,726.10	5,225.60	6,547.71	5,519.48	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	2,612.80	36,527.49	
19 VAED	Edwin O. Vargas	3,238.46	3,238.46	3,581.15	3,365.38	5,048.07	3,365.38	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	1,682.69	23,519.59	
Totals		57,889.65	54,249.70	57,566.76	53,423.91	78,885.16	54,402.73	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	382,899.15	
	Per Payroll Register	57,889.65	54,249.70	57,566.76	53,423.91	78,885.16	54,402.73	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	26,481.24	382,899.15	
	Check = 0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Elected Officials Only	12,053.90	12,153.90	11,953.90	12,222.30	17,598.45	12,372.30	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	5,646.15	84,000.90	
	All Other	45,835.75	42,095.80	45,612.86	41,201.61	61,286.71	42,030.43	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	20,835.09	298,898.25	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,697.69	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,260.21	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162,161.08	

Payroll Presented for Approval at the Board Meetings Monthly - Amounts YTD tie to the Income Statements for each respective Fund

**Avon Township**  
**Prepaid Cash Disbursements**  
**For the Period From Aug 9, 2022 to Sep 9, 2022**

Date	Check #	Account ID	Name	Line Description	Debit/(Credit) Amount	Totals
<b>Liabilities:</b>						
8/16/22	EFT081222	2-10-200	Treasury Department	Payroll WH .. Federal	6,195.51	
8/30/22	EFT082622	2-10-200	Treasury Department	Payroll WH .. Federal	6,186.19	
9/6/22	EFT083122	2-10-200	Treasury Department	Payroll WH .. Federal	165.26	
8/16/22	EDI081222	2-10-202	Illinois Department of Revenue	Payroll WH .. Illinois	1,192.37	
8/30/22	EDI082622	2-10-202	Illinois Department of Revenue	Payroll WH .. Illinois	1,190.71	
9/6/22	EDI083122	2-10-202	Illinois Department of Revenue	Payroll WH .. Illinois	53.47	
9/9/22	Debit083122	2-10-203	Illinois Municipal Retirement Fund	Payroll WH .. IMRF	4,148.36	
8/15/22	Debit081222	2-10-204	Total Administrative Services Corporati	Payroll WH .. FSA Plan	217.30	
8/29/22	Debit082622	2-10-204	Total Administrative Services Corporati	Payroll WH .. FSA Plan	217.30	
8/26/22	ACH082622	2-10-205	Nationwide Retirement	Comp.	300.00	
8/24/22	26557	2-10-206	AFLAC	Invoice: 504372	110.08	
8/24/22	26557	2-10-206	AFLAC	Invoice: 504372	48.48	<b>\$ 20,025.03</b>
<b>Town Corporate:</b>						
8/24/22	26558	5-10-506	Blue Cross and Blue Shield of Illinois	2022	5,545.13	
8/24/22	26559	5-10-507	Delta Dental of Illinois - Risk	Invoice: 1596862	402.53	
8/24/22	26561	5-10-508	Principal Life Insurance Company	2022	37.65	
8/24/22	26562	5-10-520	Total Administrative Services Corporati	Invoice: IN2479360	75.00	
8/19/22	ACH081922	5-10-522	Solus LLC	Invoice: PAS-40837	310.00	
8/19/22	ACH081922	5-10-522	Solus LLC	Invoice: 365-40823	276.00	
8/19/22	ACH081922	5-10-522	Solus LLC	Invoice: 365-40823	300.00	
8/19/22	ACH081922	5-10-522	Solus LLC	Invoice: 365-40823	540.00	
8/15/22	26553	5-10-523	West's Insurance Agency Inc	Invoice: A1729	5,829.00	
8/24/22	26560	5-10-532	Daily Herald	Invoice: 225221	55.20	
8/24/22	26564	5-10-540	Township Officials of Illinois	2023	1,219.45	<b>\$ 14,589.96</b>
<b>Assessor's Division:</b>						
8/24/22	26558	5-12-506	Blue Cross and Blue Shield of Illinois	2022	6,033.81	
8/24/22	26559	5-12-507	Delta Dental of Illinois - Risk	Invoice: 1596862	451.11	
8/24/22	26561	5-12-508	Principal Life Insurance Company	2022	61.53	
8/17/22	26554	5-12-540	Cindy Brust	Invoice: 22 Notary Fee	50.00	
8/17/22	26555	5-12-540	Jamie Sharkey	Renewal	50.00	
8/10/22	ACH081022	5-12-543	Robert C. Ditton	080422	138.00	
8/10/22	ACH081022	5-12-543	Robert C. Ditton	080422	12.80	<b>\$ 6,797.25</b>
<b>Supervisor/GA Fund:</b>						
8/24/22	26558	5-20-506	Blue Cross and Blue Shield of Illinois	2022	1,163.50	
8/24/22	26559	5-20-507	Delta Dental of Illinois - Risk	Invoice: 1596862	151.64	

**Avon Township**  
**Prepaid Cash Disbursements**  
**For the Period From Aug 9, 2022 to Sep 9, 2022**

Date	Check #	Account ID	Name	Line Description	Debit/(Credit) Amount	Totals
8/24/22	26561	5-20-508	Principal Life Insurance Company	2022	12.55	
8/17/22	26556	5-20-522	NJS Enterprises Inc	Invoice: 220507	1,000.00	
8/11/22	ACH081122	5-20-543	Isaac Martinez	Invoice: Reimb 072722	21.25	
8/29/22	26565	5-20-595	Tapassu Traders Inc	Invoice: 22EA00533	408.00	2,756.94
<b>Highway Department: (Road&amp;Bridge and Permanent Hard Road)</b>						
8/15/22	26553	5-40-523	West's Insurance Agency Inc	Invoice: A1729	8,743.00	
8/24/22	26558	5-50-506	Blue Cross and Blue Shield of Illinois	2022	4,875.24	
8/24/22	26559	5-50-507	Delta Dental of Illinois - Risk	Invoice: 1596862	400.44	
8/24/22	26561	5-50-508	Principal Life Insurance Company	2022	77.17	14,095.85
<b>Total</b>					<b>\$ 58,265.03</b>	<b>\$ 58,265.03</b>

**Invoices presented to the Board for Approval at the September 13, 2022 Meeting**



Avon Township  
Aged Payables  
As of September 08, 2022

Date	Check #	Account ID	Name	Line Description	Debit Amount	Total by Fund	Description	CC Charge
<b>Town Corporate:</b>								
9/14/22	26589	5-10-512	Office Plus of Lake County	Invoice: IN447537	34.71		Copier Monthly Lease Payment	
9/14/22	26589	5-10-512	Office Plus of Lake County	Invoice: IN447537	24.46		Copier Monthly Lease Payment	
9/14/22	26574	5-10-521	Law Offices of Ancel Glink, P.C.	Invoice: 91008	376.25		Legal Services for July 2022 - Township	
9/14/22	26574	5-10-521	Law Offices of Ancel Glink, P.C.	Invoice: 91008	215.00		Legal Services for July 2022 - Assessor	
9/14/22	Debi0091422	5-10-522	Sage Software	Invoice: 2002500537	1,741.95		Annual Software Renewal	
9/21/22	ACH082122	5-10-523WC	Illinois Public Risk Fund	Invoice: 72736	2,117.00		Quarterly Installment Payment WC	
9/14/22	26586	5-10-542	News-Sun	Renewal112422	31.82		Subscription	
9/14/22	26579	5-10-550	COMED	Aug22	992.15		Monthly Service	
9/14/22	26588	5-10-551	NICOR	Aug22	56.57		Monthly Service	
9/21/22	26594	5-10-552	Village of Round Lake Park	Sept22	173.70		Monthly Service	
9/14/22	ACH091422	5-10-554	Allied Tele-Corn Inc	Invoice: 33461	269.23		Monthly Service	
9/14/22	26589	5-10-560	Office Plus of Lake County	Invoice: 5310867-0	18.83		Cleaning Supplies	
9/14/22	26589	5-10-560	Office Plus of Lake County	Invoice: 5315859-0	67.58		Binders for Clerk	
9/14/22	ACH091422	5-10-582	CDW Government	Invoice: CF67150	562.75		Shredder for Clerk	
9/14/22	ACH091422	5-10-582	CDW Government	Invoice: CF67150	497.33	\$ 7,179.33	Printer for Clerk Laserjet Pro	
<b>Assessor's Division:</b>								
9/19/22	FMW082422-7	5-12-522	MSFT	Invoice: FMW082422	15.00		Monthly Online Service	15.00
9/19/22	FMW082422-7	5-12-522	MSFT	Invoice: FMW082422	16.00		Monthly Online Service	16.00
9/19/22	FMW082422-5	5-12-541	IL Property Assessment Institute	Invoice: ONB082422-2	50.00		Online CE for Chris	50.00
9/19/22	FMW082422-5	5-12-541	IL Property Assessment Institute	Invoice: ONB082422-2	50.00		Online CE for Jamie	50.00
9/19/22	FMW082422-5	5-12-541	IL Property Assessment Institute	Invoice: ONB082422	50.00		Online CE for Cindy	50.00
9/19/22	FMW082422-5	5-12-541	IL Property Assessment Institute	Invoice: ONB082422	50.00		Online CE for Cindy	50.00
9/14/22	ACH091422	5-12-554	Allied Tele-Corn Inc	Invoice: 33461	184.24		Monthly Service	50.00
9/14/22	ACH091422	5-12-582	CDW Government	Invoice: BZ18003	261.12	\$ 676.36		
<b>Supervisor/GA:</b>								
9/19/22	FMW082422-3	5-20-570E	Dollar Store	Invoice: ONB082422	470.00		Essentials Program	470.00
9/19/22	FMW082422-2	5-20-594	Commonwealth Edison	Invoice: 22EA00532	787.54	\$ 1,257.54	Utility Assistance for Resident	787.54
<b>Highway Department: (Road &amp; Bridge and Permanent Hard Road)</b>								
9/14/22	26572	5-40-512	Altorfer Industries	Invoice: P54C0158557	463.88		CAT Backhoe parts	
9/14/22	26573	5-40-512	Amazon Capital Services	1FV41TNJ496Q	576.92		Saw Blades, Timbren SES Kit, Strobe lights and Switches	
9/14/22	26575	5-40-512	Antioch Auto Parts Inc	Invoice: 186907	44.97		Vehicle Parts for Stock	
9/14/22	26575	5-40-512	Antioch Auto Parts Inc	Invoice: 187285	32.98		Vehicle Parts for 2022 Ford Pick-up	
9/14/22	26575	5-40-512	Antioch Auto Parts Inc	Invoice: 187593	32.98		Vehicle Parts for 2022 Ford Pick-up	
9/14/22	26575	5-40-512	Antioch Auto Parts Inc	Invoice: 187594	12.58		Vehicle Parts for Stock	
9/14/22	26584	5-40-512	Knapheide Truck Equipment Center	Invoice: CIS6689	522.83		Vehicle parts for Trucks	
9/14/22	26584	5-40-512	Knapheide Truck Equipment Center	Invoice: CIS6809	432.27		Vehicle parts for Trucks	
9/14/22	26577	5-40-515	Clarke Environmental Mosquito	Invoice: 001026335	780.00		Biomist 8/8/22	
9/14/22	26577	5-40-515	Clarke Environmental Mosquito	Invoice: 001026420	780.00		Biomist 8/12/22	
9/14/22	26574	5-40-521	Law Offices of Ancel Glink, P.C.	Invoice: 001026807	780.00		Biomist 9/1/22	
9/19/22	FMW082422-8	5-40-541	Virtual Workshops	Invoice: 91008	161.25		Legal Services for July 2022 - Highway	
9/14/22	26573	5-40-580	Amazon Capital Services	Invoice: ONB082422	50.00		Virtual Training for Bob Salt Smart Collaborative 10/05/22	50.00
9/14/22	26571	5-40-561	Ace Hardware	1FV41TNJ496Q	11.99		Charging cable for Iphone	
9/14/22	26573	5-40-561	Amazon Capital Services	Invoice: C1g 082522	39.54		Highway Operating Supplies	
9/14/22	26593	5-40-561	ZEP Sales & Service	1FV41TNJ496Q	117.03		Paper products towing and TP	
9/19/22	FMW082422-4	5-40-561	The Home Depot	Invoice: 9007766803	98.09		Highway Operating Supplies	
9/19/22	FMW082422-6	5-40-561	MENARDS	Invoice: ONB082422	19.92		Highway Operating Supplies	19.92
9/14/22	26582	5-40-593	Herman Brothers	Invoice: 21126	66.82		Highway Operating Supplies	66.82
					6,875.28		Western Snowplow and install	

Date	Check #	Account ID	Name	Line Description	Debit Amount	Total by Fund	Description	CC Charge
9/14/22	26582	5-40-583	Herman Brothers	Invoice: 21127	6,875.28		Western Snowplow and install	
9/14/22	26581	5-50-516	WEX Bank	Invoice: 83492264	951.59		Retail Fuel Purchases for August 2022	
9/21/22	ACH092122	5-50-523WC	Illinois Public Risk Fund	Invoice: 72736	6,350.00		Quarterly Installment Payment WC	
9/14/22	26583	5-50-527	P. Hernandez Tree	Invoice: 2461	5,500.00		Tree Removal	
9/14/22	26578	5-50-550	COMED	Aug22	121.70		Monthly Service	
9/14/22	26587	5-50-551	NICOR	Aug22	51.89		Monthly Service	
9/21/22	26594	5-50-552	Village of Round Lake Park	Sept22	115.61		Monthly Service	
9/14/22	26585	5-50-553	Lakes Disposal Services	Invoice: 126558	540.00		Pickup Disposal 8/23/22	
9/19/22	FMW082422-1	5-50-554	COMCAST CABLE	Invoice: ONB082422-2	70.00		Monthly Service	70.00
9/19/22	FMW082422-6	5-50-554	MENARDS	Invoice: ONB082422-2	52.97		Highway Operating Supplies	52.97
9/14/22	26592	5-50-555	Sprint	247	22.38		Monthly Service	
9/19/22	FMW082422-1	5-50-555	COMCAST CABLE	Invoice: ONB082422	17.89		Monthly Service	17.89
9/14/22	26576	5-50-584	Peter Baker & Son Co	Invoice: 38794	415.38		Project Materials	
9/14/22	26576	5-50-584	Peter Baker & Son Co	Invoice: 38794	213.80		Project Materials	
9/14/22	26576	5-50-584	Peter Baker & Son Co	Invoice: 38916	503.01		Project Materials	
9/14/22	26580	5-50-584	Cretex Materials, Inc.	Invoice: 191100	303.45		Project Materials	
9/14/22	26590	5-50-584	Ryan Trucking	Invoice: 373189	205.00		Project Materials	
9/14/22	26591	5-50-584	Ray Schramer & Company Inc	Invoice: 162669	958.50		Project Materials	
<b>Total</b>					<b>\$ 44,281.01</b>	<b>\$ 44,281.01</b>		<b>\$ 1,766.14</b>

Invoices presented to the Board at the September 13, 2022 Meeting

GL A/C		FMW A/C		Income				Expenses			End Bal	Delta	
ONB A/C No.	FMW A/C No.	Beg Bal	Deposit	Interest	Dividends	Realized Gains/(Losses)	Unrealized Gains/(Losses)	Accrued Income	Fees	Other			
1-10-130	61-0165-04-5	66-H000-05-2	Original Investment \$30K in October 2019 and next investment \$45K in December 2020										
		Mar-22	74,325.34	-	-	51.41	(403.05)	0.79	-	-	73,974.49	X	(350.85)
		Apr-22	73,974.49	-	-	52.20	(241.83)	3.48	-	-	73,788.34	X	(186.15)
		May-22	73,788.34	-	-	55.68	(161.22)	6.19	-	-	73,688.99	X	(99.35)
		Jun-22	73,688.99	-	-	61.87	(322.44)	6.51	-	-	73,434.93	X	(254.06)
		Jul-22	73,434.93	-	-	68.38	80.61	14.22	-	-	73,598.14	X	163.21
		Bal Difference	73,598.14	-	-	-	-	-	-	(82.60)	73,515.54	*	(82.60)
		Aug-22	73,515.54	-	-	82.62	-	-	(15.31)	-	73,582.85	X	67.31
		Sep-22	73,582.85	-	-	-	-	-	-	-	73,582.85	-	-
		Oct-22	73,582.85	-	-	-	-	-	-	-	73,582.85	-	-
		Nov-22	73,582.85	-	-	-	-	-	-	-	73,582.85	-	-
		Dec-22	73,582.85	-	-	-	-	-	-	-	73,582.85	-	-
		Jan-23	73,582.85	-	-	-	-	-	-	-	73,582.85	-	-
		Feb-23	73,582.85	-	-	-	-	-	-	-	73,582.85	-	-
		Total FYE 02/28/21	-	-	-	372.16	(1,047.93)	31.19	(15.31)	(82.60)	(742.49)		-1.01%
1-20-130	61-0165-14-4	66-H000-15-1	Original Investment \$45K in October 2019 and next investment \$30K in December 2020										
		Mar-22	74,343.13	-	-	51.43	(403.21)	0.80	-	-	73,992.15	X	(350.98)
		Apr-22	73,992.15	-	-	52.23	(241.93)	3.48	-	-	73,805.93	X	(186.22)
		May-22	73,805.93	-	-	55.71	(161.29)	6.18	-	-	73,706.53	X	(99.40)
		Jun-22	73,706.53	-	-	61.89	(322.57)	6.51	-	-	73,452.36	X	(254.17)
		Jul-22	73,452.36	-	-	68.40	80.64	14.23	-	-	73,615.63	X	163.27
		Bal Difference	73,615.63	-	-	-	-	-	-	(82.63)	73,533.00	*	(82.63)
		Aug-22	73,533.00	-	-	82.65	-	-	(15.32)	-	73,600.33	X	67.33
		Sep-22	73,600.33	-	-	-	-	-	-	-	73,600.33	-	-
		Oct-22	73,600.33	-	-	-	-	-	-	-	73,600.33	-	-
		Nov-22	73,600.33	-	-	-	-	-	-	-	73,600.33	-	-
		Dec-22	73,600.33	-	-	-	-	-	-	-	73,600.33	-	-
		Jan-23	73,600.33	-	-	-	-	-	-	-	73,600.33	-	-
		Feb-23	73,600.33	-	-	-	-	-	-	-	73,600.33	-	-
		Total FYE 02/28/21	-	-	-	372.31	(1,048.36)	31.20	(15.32)	(82.63)	(742.80)		-1.01%
1-40-130	61-0165-15-1	66-H000-16-9	Original Investment \$30K in October 2019										
		Mar-22	29,818.56	-	-	20.64	(161.80)	0.31	-	-	29,677.71	X	(140.85)
		Apr-22	29,677.71	-	-	20.95	(97.08)	1.40	-	-	29,602.98	X	(74.73)
		May-22	29,602.98	-	-	22.35	(64.73)	2.48	-	-	29,563.08	X	(39.90)
		Jun-22	29,563.08	-	-	24.83	(129.44)	2.61	-	-	29,461.08	X	(102.00)
		Jul-22	29,461.08	-	-	27.44	32.36	5.70	-	-	29,526.58	X	65.50
		Bal Difference	29,526.58	-	-	-	-	-	-	(33.14)	29,493.44	*	(33.14)
		Aug-22	29,493.44	-	-	33.15	-	-	(6.14)	-	29,520.45	X	27.01
		Sep-22	29,520.45	-	-	-	-	-	-	-	29,520.45	-	-
		Oct-22	29,520.45	-	-	-	-	-	-	-	29,520.45	-	-
		Nov-22	29,520.45	-	-	-	-	-	-	-	29,520.45	-	-
		Dec-22	29,520.45	-	-	-	-	-	-	-	29,520.45	-	-
		Jan-23	29,520.45	-	-	-	-	-	-	-	29,520.45	-	-
		Feb-23	29,520.45	-	-	-	-	-	-	-	29,520.45	-	-
		Total FYE 02/28/21	-	-	-	149.36	(420.69)	12.50	(6.14)	(33.14)	(298.11)		-1.01%
1-50-130	61-0165-16-9	66-H000-17-7	Original Investment \$30K in October 2019										
		Mar-22	29,818.57	-	-	20.64	(161.80)	0.31	-	-	29,677.72	X	(140.85)
		Apr-22	29,677.72	-	-	20.95	(97.08)	1.40	-	-	29,602.99	X	(74.73)
		May-22	29,602.99	-	-	22.35	(64.73)	2.48	-	-	29,563.09	X	(39.90)
		Jun-22	29,563.09	-	-	24.83	(129.44)	2.61	-	-	29,461.09	X	(102.00)
		Jul-22	29,461.09	-	-	27.44	32.36	5.70	-	-	29,526.59	X	65.50
		Bal Difference	29,526.59	-	-	-	-	-	-	(33.14)	29,493.45	*	(33.14)
		Aug-22	29,493.45	-	-	33.15	-	-	(6.14)	-	29,520.46	X	27.01
		Sep-22	29,520.46	-	-	-	-	-	-	-	29,520.46	-	-
		Oct-22	29,520.46	-	-	-	-	-	-	-	29,520.46	-	-
		Nov-22	29,520.46	-	-	-	-	-	-	-	29,520.46	-	-
		Dec-22	29,520.46	-	-	-	-	-	-	-	29,520.46	-	-
		Jan-23	29,520.46	-	-	-	-	-	-	-	29,520.46	-	-
		Feb-23	29,520.46	-	-	-	-	-	-	-	29,520.46	-	-
		Total FYE 02/28/21	-	-	-	149.36	(420.69)	12.50	(6.14)	(33.14)	(298.11)		-1.01%
Total all Accounts		208,305.60	-	-	1,043.19	-	(2,937.67)	87.39	(42.91)	(231.51)	206,224.09	Check = 0	Month's Delta
Investment to Date		210,000.00									(2,081.51)	-1.00%	(42.85)
Earnings(Loss)			0.00%		x - Balance ties to the respective monthly statement					YTD Loss	(3,775.91)	-1.80%	

\* An adjustment was made by Old National Bank between the ending balance on the last statement received by First Midwest on 7/31/22 and the opening balance from the first statement received from Old National Bank for August 2022. Following up with our Wealth Management Advisor to find out what this adjustment relates to before these accounts are reconciled.

Finance Report for Avon Township Funds - Anmarie Andresen

Income Statement Highlights as of 9/14/22 54.2% of fiscal year

		<u>Actual</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Cash/Fund Balance</u>
<b>Town Corporate:</b>	Revenue	\$ 426,023	\$ 721,786	59.02%	\$ 558,398
<b>Town</b>	Expense	\$ 179,725	\$ 518,169	34.68%	\$ 73,598 <Portion of Cash Invested
<b>Assessor</b>	Expense	\$ 160,526	\$ 306,072	52.45%	13% % Invested of Total Cash

- The Income Statement has been updated to reflect the Budget to be approved at the May Meeting.
- All bank accounts have been reconciled through August 31, 2022 with the exception of the Wealth Management accounts. Statement received late and differences exist between the balances transferred from FMW to ONB. Differences being investigated and amount to \$232.00
- FMW Wealth Management Accounts statements as mentioned in item 2 noted differences between the ending balance as of July 31, 2022 and the opening balance with ONB as of August 1, 2022. ONB resumed the charging of monthly fees effective in August. See Finance Packet Item# 3.d. for further analysis.
- We have collected 55% of the Property Tax Distributions from Lake County fiscal year to date in accordance with the schedule provided. The next scheduled receipt date is 9/22/22. The portion of the levy relating to the PTAB/COE 2020 Special Distribution is being shared by the Town and Road & Bridge Funds as agreed upon by our independent auditors.
- The Annual Independent audit draft financial report was received this past week on 7/25/22 and I sent all the changes back on 8/8/22. We just received a final draft from the auditor on 9/2/22. It has 2 pending grammar corrections that are minor. I have sent the corrections to the auditor and await his response and if inquired if he filed an extension to the State. The Board will need to approve Board the audit before it is released at the meeting.
- Grant monies received by the Township has been updated in a worksheet included in this month's finance packet as requested Item# 4.b. The Township received no new grant money this month.
- Cash donations designated specifically to support the Avon Township Food Pantry is being tracked in the Finance Packet Item# 4.c. No designated donations received this month.
- Spending has been authorized for the outdoor education structure up to the budgeted amount of \$20K. The bulk of the spending will be with Home Depot. Requested the opening of a credit card to take advantage of discounts offered by Home Depot, efficiency in tracking the expenses versus writing checks for every purchase. Everytime a disbursement is made the account should be funded or it will go into an overdraft situation. I will transfer \$15K into the disbursing account to cover manual checks written on the days there is no Finance support. Having a Home Depot credit card would ease the process. After the project is complete the credit card could be put on hold or cancelled.

		<u>Actual</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Cash/Fund Balance</u>
<b>GA/Supervisor:</b>	Revenue	90,001	\$ 161,000.0	55.90%	\$ 168,306
	Expense	55,877	\$ 197,808.0	28.25%	\$ 73,616 <Portion of Cash Invested
					44% % Invested of Total Cash

- Same items as 1, 2, 3 and 4 under Town Corporate.
- No Revenue or expense issues to report at this time.

**Assessor's Division, Road & Bridge and Permanent Road are reported by the respective Department Head**

Note: The Highway Department sold the 2004 GMC Sierra Truck in August at the Obenauf Auction for \$10,331. Such proceeds are recorded in account 4-40-404 this month and reflected in the Income Statement.

**Avon Township  
Grant Money Received  
For the Period From Mar 1, 2019 to Current**

Account ID	Account Descriptio Date	Reference	Jrnl	Trans Description	Amount	FYE 02/28/20	FYE 02/29/21	FYE 02/28/22	FYE 02/28/23
4-10-404	Misc. Income	03/13/19	GENJ	Illinois Public Risk Fund	564.00	564.00			
4-50-404	Misc. Income	03/13/19	GENJ	Illinois Public Risk Fund	1,048.00	1,048.00			
4-10-404	Misc. Income	5/15/19	GENJ	State of Illinois Grant	52,100.00	52,100.00			
4-50-405	Misc Grants	9/14/20	GENJ	Illinois Public Risk Fund	2,045.00		2,045.00		
4-50-405	Misc Grants	9/14/20	GENJ	Illinois Public Risk Fund	479.00		479.00		
4-20-404	Misc. Income	9/15/21	GENJ	Walmart Grant	1,500.00			1,500.00	
4-50-405	Misc Grants	8/11/21	GENJ	Illinois Public Risk Fund	3,496.00			3,496.00	
4-50-405	Misc Grants	3/2/22	GENJ	Illinois Public Risk Fund	3,776.00				3,776.00
<b>Totals</b>									
					<b>\$ 65,008.00</b>	<b>\$ 63,712.00</b>	<b>\$ 2,524.00</b>	<b>\$ 4,996.00</b>	<b>\$ 3,776.00</b>
<b>Breakdown by Fund:</b>									
	Fund 10				52,664.00	52,664.00			
	Fund 20				1,500.00			1,500.00	
	Fund 50				10,844.00	1,048.00	2,524.00	3,496.00	3,776.00

**Finance Packet Item# 4.c.**

Avon Township  
 Donations Earmarked specifically for "Avon Township Pantry"  
 As of 9/08/22  
 FYE 02/28/23

<u>Date Deposited</u>	<u>Donor</u>	<u>Refererence</u>	<u>Account ID</u>	<u>Total Amount</u>
5/25/2022	WJ Murphy Elementary School	Student Council raised while selling Smencil Grams*	4-20-404	\$ 250.00
7/14/2022	Exchange Club of Grayslake	Donation to honor Avon's Work in the community providing Food	4-20-404	\$ 1,000.00
<b>Total Fiscal YTD</b>				<b><u><u>\$ 1,250.00</u></u></b>

\*A Smencil Gram is a packaged scented pencil with a To/From card attached.

AVON TOWNSHIP  
LAKE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED FEBRUARY 28, 2022

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VINCENT A. VARSEK, C.P.A., OF COUNSEL  
PAUL E. KAMSCHULTE, C.P.A., RETIRED  
RALPH S. JACOBS, C.P.A., 1935-1976  
JAMES E. EVOY, C.P.A., 1970-2008

### INDEPENDENT AUDITOR'S REPORT

The Board of Trustees  
Avon Township  
Lake County, Illinois

"DRAFT"  
FOR DISCUSSION  
PURPOSES ONLY

#### Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the aggregate discreetly presented component units, each major fund and the aggregate remaining fund information of Avon Township, Lake County, Illinois, as of and for the year ended February 28, 2022, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the aggregate discreetly presented component units, each major fund and the aggregate remaining fund information of the Avon Township, Lake County, Illinois, as of February 28, 2022, and the respective changes in modified cash basis financial position and where applicable, cash flows, thereof for the year ended in accordance with the modified cash basis of accounting described in Note 1.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Avon Township, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation on the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and access the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Avon Township, Illinois's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Avon Township, Illinois's ability to continue as a going concern for a reasonable time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Other Matters**

Other information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and budgetary comparison information, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists; we are required to describe it in our report.

*Evo, Kamschulte, Jacobs & Co. LLP*  
EVOY, KAMSCHULTE, JACOBS & CO. LLP  
Waukegan, Illinois  
August 24, 2022

AVON TOWNSHIP

SUPPLEMENTARY INFORMATION

MANAGEMENT'S DISCUSSION AND ANALYSIS

AVON TOWNSHIP  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED FEBRUARY 28, 2022

As management of Avon Township (Township), we offer readers of the Township's statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended February 28, 2022. We encourage readers to consider the information presented here in conjunction with additional information found in the Notes to the Financial Statements.

FINANCIAL HIGHLIGHTS

- The assets of the Township exceeded its liabilities at February 28, 2022 by \$6,495,021 (net position). Of this amount \$422,339 (unrestricted net position) may be used to meet the Township's ongoing obligations to citizens and creditors.
- The Township's total net position increased by \$145,655.
- At February 28, 2022, the Township's governmental funds reported combined ending fund balances of \$1,724,317, an increase of \$211,218 in comparison with the prior year. Approximately 24.5% of this total amount, \$422,339, is available for spending at the Township's discretion (unassigned fund balance).
- At February 28, 2022, the unassigned fund balance for the General Fund was \$422,339 or 62% of total General Fund expenditures.

Our discussion and analysis of the Avon Township's financial performance provides an overview of the Township's financial activities for the fiscal year ended February 28, 2022.

Please read it in conjunction with the Township's financial statements, which begin on page 8.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis (on pages 8 and 9) provide information about the activities of the Township as a whole, and present a longer-term view of the Township's finances. Fund financial statements start on page 10. For the governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide statements by providing information about the Township's most significant funds

## AVON TOWNSHIP

### MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

#### REPORTING THE TOWNSHIP AS A WHOLE

Our analysis of the Township as a whole begins on page 6. One of the most important questions asked about the Township's finances is, "Is the Township as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Township as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the modified cash basis of accounting.

These two statements report the Township's net position and changes in them. You can think of the Township's net position - as one way to measure the Township's financial health, or financial position. Over time, increases or decreases in the Township's net position are one indicator of its financial health.

In the Statement of Net Position and Statement of Activities, we report the Township's Governmental activities. All of the Township's services are reported here, including general government, public assistance, and highways and streets. Property taxes, interest income, and direct fees finance most of these activities.

#### REPORTING THE TOWNSHIP'S MOST SIGNIFICANT FUNDS

Our analysis of the Township's major funds begins on page 6. The fund financial statements begin on page 10 and provide detailed information about the most significant funds - not the Township as a whole. Some funds are required to be established by State law.

Governmental funds—All of the Township's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The Township maintains its accounting records for all funds on the cash basis of accounting. Accordingly, revenues are recognized and recorded when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. The governmental fund statements provide a detailed short-term view of the Township's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more funds that can be spent in the near future to finance the Township's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation in the financial statements.

AVON TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

THE TOWNSHIP AS A WHOLE

A condensed statement of net position and statement of activities is presented below:

Table 1 - Net Position

	Governmental Activities	
	2022	2021
Current and Other Assets	\$ 1,724,317	\$ 1,513,267
Capital Assets	4,770,704	4,836,267
Total Assets	<u>\$ 6,495,021</u>	<u>\$ 6,349,534</u>
Current Liabilities	<u>\$ -</u>	<u>\$ (168)</u>
Net Investment in Capital Assets, Net of Related Debt	\$ 4,770,704	\$ 4,836,267
Restricted	1,271,978	1,141,009
Committed	30,000	-
Unrestricted	422,339	372,090
Total Net Position	<u><u>\$ 6,495,021</u></u>	<u><u>\$ 6,349,366</u></u>

Table 2 - Change in Net Position

Cash Receipts		
General Receipts		
Property Taxes	\$ 1,712,802	\$ 1,671,456
Replacement Taxes	89,281	46,660
Grants	363,373	128,421
Interest Earned	(23)	5,286
Other	148,882	46,354
Total Cash Receipts	<u>\$ 2,314,315</u>	<u>\$ 1,898,177</u>
Cash Disbursements		
Functions/Programs		
General Government	\$ 680,908	\$ 723,256
Public Assistance	607,505	372,471
Highways and Streets	747,984	591,588
Depreciation	132,263	120,941
Total Cash Disbursement	<u>\$ 2,168,660</u>	<u>\$ 1,808,256</u>
Increase (Decrease) in Net Position	\$ 145,655	\$ 89,921
Net Position - Beginning of Year	<u>6,349,366</u>	<u>6,259,445</u>
Net Position - End of Year	<u><u>\$ 6,495,021</u></u>	<u><u>\$ 6,349,366</u></u>

AVON TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)

The net position of the Township's governmental activities increased by \$145,655. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, or other legal requirements – was \$422,339 at February 28, 2022.

THE TOWNSHIP'S FUNDS

As the Township completed the year, its Governmental Funds (as presented in the Statement of Assets, Liabilities and Fund Balances Arising from Cash Transactions on page 10) reported a combined fund balance of \$1,724,317, which is above last year's total of \$1,513,099.

GENERAL FUND BUDGETARY HIGHLIGHTS

The March 1, 2021 to February 28, 2022 budget, which was not amended, was approved by the Board of Trustees on April 22, 2021. The budget is a general guide for the financial activity of the Township.

General Fund actual direct receipts were \$93,968 more than the budgeted amount.

General Fund actual direct expenditures were less than the budgeted amount due to an overestimate of Expenditures based on past years and projections.

CAPITAL ASSETS

At the end of February 28, 2022 the Township had \$4,770,704 invested in capital assets, including land and land improvements.

Table 3- Capital assets at Year End (See Note 7)

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Land and Land Improvements	\$ 1,107,525	\$ 1,107,525
Infrastructure	3,116,767	3,210,282
Buildings	411,454	429,516
Vehicles and Equipment	134,958	88,944
	<u>\$ 4,770,704</u>	<u>\$ 4,836,267</u>

For the Fiscal year ending February 28, 2023, the Township has budgeted \$62,000 for capital expenditures and the Road & Bridge Fund has budgeted \$134,000 for capital expenditures and \$325,000 for road projects.

AVON TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Continued)

FACTORS BEARING ON THE TOWNSHIPS FUTURE

It has been another difficult year, with the ongoing stress from the pandemic and its impact on the economy and our community. We partnered again with the Lake County Office and assisted with the administration of the rental and utility assistance under the Federal Emergency Rental Assistance Program (FERA) as part of the Federal Government grants. We received funding dollar for dollar from Lake County for all the residents that qualified under the guidelines of the program. We processed assistance to 43 households and were awarded \$359,877 from Lake County under this program and in turn aided residents in need for the same amount.

We were able to utilize the grant money received from the State of Illinois to purchase flood mitigation equipment that is in our facility and available to residents in need. The entire grant funds in the amount of \$52,100 were utilized in accordance with the State of Illinois Guidelines.

The Newly Elected Board takes office on May 17, 2021 and have managed the Avon Township funds within the budget and our committed to making Avon Township relevant, transparent, attentive to the needs of our community and true fiscal stewards of the tax dollars we received..

CONTACTING THE TOWNSHIP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with an overview of the Township's finances and to show the Township's accountability for the money it receives. If you have questions about this report or need additional information, contact the Supervisor of Avon Township, Round Lake Park, IL 60073 (847) 546-1446.



AVON TOWNSHIP

GOVERNMENT-WIDE FINANCIAL STATEMENTS

AVON TOWNSHIP

BASIC FINANCIAL STATEMENTS

AVON TOWNSHIP  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
FEBRUARY 28, 2022

	Governmental Activities
<u>ASSETS</u>	
Current Assets	
Cash and Investments	\$ 1,724,317
Noncurrent Assets	
Capital Assets	
Land	\$ 1,107,525
Buildings	903,151
Infrastructure	3,740,656
Vehicles and Equipment	639,356
Less Accumulated Depreciation	(1,619,984)
Total Noncurrent Assets	\$ 4,770,704
<u>TOTAL ASSETS</u>	\$ 6,495,021
<u>LIABILITIES</u>	
Current Liabilities	\$ -
<u>NET POSITION</u>	
Net Invested In Capital Assets	\$ 4,770,704
Restricted	
Public Assistance	132,924
Highway and Roads	1,139,054
Committed	30,000
Unrestricted	422,339
<u>TOTAL NET POSITION</u>	\$ 6,495,021

The accompanying Notes are an integral part of these Financial Statements.

AVON TOWNSHIP  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED FEBRUARY 28, 2022

<u>FUNCTION/PROGRAMS</u>	<u>Program Receipts</u>			<u>Net (Expenditures)</u> <u>Receipts and</u> <u>Change In Net Assets</u>
	<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital</u> <u>Grants and</u> <u>Contributions</u>	<u>Governmental</u> <u>Activities</u> <u>Total</u>
Governmental Activities				
General Government	\$ 17,943	\$ -	\$ -	\$ (662,965)
Public Assistance	-	363,373	-	(244,132)
Highways and Streets	16,624	-	-	(731,360)
Unallocated Depreciation	-	-	-	(132,263)
<u>TOTAL GOVERNMENTAL ACTIVITIES</u>	<u>\$ 34,567</u>	<u>\$ 363,373</u>	<u>\$ -</u>	<u>\$ (1,770,720)</u>

<u>GENERAL RECEIPTS</u>	
Property Taxes	1,712,802
Replacement Taxes	89,281
Unrestricted Investment Earnings	(23)
Other	114,315
<u>TOTAL GENERAL RECEIPTS</u>	<u>1,916,375</u>
<u>Change in Net Position</u>	<u>145,655</u>
<u>Net Position - Beginning</u>	<u>6,349,366</u>
<u>Net Position - Ending</u>	<u>\$ 6,495,021</u>

The accompanying Notes are an integral part of these Financial Statements.

AVON TOWNSHIP

FUND FINANCIAL STATEMENTS

AVON TOWNSHIP  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM CASH TRANSACTIONS  
GOVERNMENTAL FUNDS  
FEBRUARY 28, 2022

	<u>General Fund</u>	<u>General Assistance Fund</u>	<u>Road And Bridge Fund</u>	<u>Permanent Fund</u>	<u>Total Funds</u>
<u>ASSETS</u>					
Cash and Investments	\$ 452,339	\$ 132,924	\$ 291,651	\$ 847,403	\$ 1,724,317
<u>TOTAL ASSETS</u>	<u>\$ 452,339</u>	<u>\$ 132,924</u>	<u>\$ 291,651</u>	<u>\$ 847,403</u>	<u>\$ 1,724,317</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>LIABILITIES</u>					
Liabilities					
Due To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Withholding	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES</u>					
Restricted					
Public Assistance	\$ -	\$ 132,924	\$ -	\$ -	\$ 132,924
Highway and Roads	-	-	291,651	847,403	1,139,054
Committed	30,000	-	-	-	30,000
Unassigned	422,339	-	-	-	422,339
<u>TOTAL FUND BALANCES</u>	<u>\$ 452,339</u>	<u>\$ 132,924</u>	<u>\$ 291,651</u>	<u>\$ 847,403</u>	<u>\$ 1,724,317</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 452,339</u>	<u>\$ 132,924</u>	<u>\$ 291,651</u>	<u>\$ 847,403</u>	
<p style="margin-left: 40px;">Amounts reported for governmental activities are different because:  Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>					<u>4,770,704</u>
<p style="margin-left: 40px;">Net Position of Governmental Activities</p>					<u>\$ 6,495,021</u>

The accompanying Notes are an integral part of these Financial Statements.

AVON TOWNSHIP  
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>General Fund</u>	<u>General Assistance Fund</u>	<u>Road and Bridge Fund</u>	<u>Permanant Fund</u>	<u>Total Governmental Funds</u>
<u>CASH RECEIPTS</u>					
Property Taxes	\$ 636,513	\$ 162,275	\$ 46,670	\$ 867,344	\$ 1,712,802
Replacement Taxes	50,890	-	38,391	-	89,281
Rental	17,943	-	-	-	17,943
Investment Earnings	650	(910)	(276)	513	(23)
Grants	-	359,877	-	3,496	363,373
Contractual Work	-	-	-	16,624	16,624
Sale of Equipment	-	-	55,569	-	55,569
Other	55,161	2,385	-	1,200	58,746
<u>TOTAL CASH RECEIPTS</u>	<u>\$ 761,157</u>	<u>\$ 523,627</u>	<u>\$ 140,354</u>	<u>\$ 889,177</u>	<u>\$ 2,314,315</u>
<u>CASH DISBURSEMENTS</u>					
Current					
General Government	\$ 680,908	-	-	-	\$ 680,908
Public Assistance	-	607,505	-	-	607,505
Highway and Streets	-	-	64,405	683,579	747,984
Capital Outlay	-	-	66,700	-	66,700
<u>TOTAL DISBURSEMENTS</u>	<u>\$ 680,908</u>	<u>\$ 607,505</u>	<u>\$ 131,105</u>	<u>\$ 683,579</u>	<u>\$ 2,103,097</u>
<u>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</u>	<u>\$ 80,249</u>	<u>\$ (83,878)</u>	<u>\$ 9,249</u>	<u>\$ 205,598</u>	<u>\$ 211,218</u>
<u>FUND BALANCE - MARCH 1, 2021</u>	<u>372,090</u>	<u>216,802</u>	<u>282,402</u>	<u>641,805</u>	<u>1,513,099</u>
<u>FUND BALANCE - FEBRUARY 28, 2022</u>	<u>\$ 452,339</u>	<u>\$ 132,924</u>	<u>\$ 291,651</u>	<u>\$ 847,403</u>	<u>\$ 1,724,317</u>

The accompanying Notes are an integral part of these Financial Statements.

AVON TOWNSHIP  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF CASH RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES -  
FOR THE YEAR ENDED FEBRUARY 28, 2022

Excess of Receipts Over (Under) Expenditures Governmental Funds	\$ 211,218
Amounts Reported for governmental activities in the Statement of Activities are difference because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful life as depreciation expense. This is the amount by which capital outlay, \$-66,700-, is less than depreciation expense, \$132,263, in the period.	<u>(65,563)</u>
Change in Net Position of Governmental Activities	<u>\$ 145,655</u>

The accompanying Notes are an integral part of these Financial Statements.



AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

AVON TOWNSHIP  
NOTES TO FINANCIAL STATEMENTS  
FEBRUARY 28, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

A reporting entity consists of the primary government and its component units. Generally Accepted Accounting Principles require that legally separate organizations for which the elected officials of the primary government are financially accountable be included in the primary government's basic financial statements as component units. Avon Township has determined that the Township Road District fits the definition of a component unit. The Road District's purpose is to construct and maintain roads within the Township. It is recorded in the Township's financial statements as a Special Revenue Fund.

**New Accounting Standards**

During Fiscal year 2022 the Township considered the following Governmental Accounting Standards Board Statements (GASB) Statements.

GASB No. 84, Fiduciary Activities

GASB No. 85, Omnibus 2017

GASB No. 86, Certain Debt Extinguishment Issues

B. Basis of Presentation and Basis of Accounting

Basis of Presentation

Government-Wide Financial Statements: The Statement of Net Position - Modified Cash Basis and the Statement of Activities – Modified Cash Basis display information about the financial activities of the overall Township. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and the business-type activities of the Township. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The Township has no business-type activities.

The Statement of Activities – Modified Cash Basis present a comparison between direct expenses and program receipts for each function of the Township's governmental activities.

Direct expenses are those that are specifically associated with a program or function and, therefore are clearly identifiable to a particular function. Indirect expenses-expenses of the Township related to the administration and support of the Township's programs, such as personnel and accounting-are not allocated to programs.

Program receipts include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all taxes are presented as general receipts.

AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
(Continued)

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation and Basis of Accounting (Continued)

**Governmental Fund Financial Statements:** The fund financial statements provide information about the Township's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The Township maintains individual funds as prescribed by State Statute. The Township reports all its funds as major governmental funds.

The Township reports the following major governmental funds:

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

**Special Revenue Funds.** These funds include the General Assistance and Road and Bridge Funds which are used to account for the proceeds of specific revenue sources (other than those that are accounted for in the Capital Projects Fund or that are legally restricted to cash disbursements or specific purposes).

Basis of Accounting

The government-wide financial statements are reported using the modified cash basis of accounting. The cash basis of accounting is modified to account for: recording of depreciation on fixed assets, recognition of the net depreciated value of fixed assets, and, recognition of long-term liabilities. Non-exchange transactions, in which the Township gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Receipts from property taxes, grants, entitlements and donations are recognized when received consistent with the cash basis of accounting.

The governmental fund financial statements, and all other financial statements, are reported using the cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources

AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
(Continued)

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Capital Assets

Capital Assets are reported at actual or estimated historical cost. Contributed assets are reported at estimated fair value at the time received.

Depreciation methods, and estimated useful live of capital assets reported in the Township-wide statements is as follows:

	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>	<u>Capitalization Threshold</u>
Land Improvements	Straight Line	20 Years	\$ 25,000
Infrastructure	Straight Line	40 Years	100,000
Buildings	Straight Line	50 Years	25,000
Equipment	Straight Line	5-12 Years	10,000

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

D. Restricted Resources

The Township applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

G. Budgets and Budgetary Accounting Statements

The budget for all major Governmental Funds is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance to Chapter 105, Section 5/17-1 of Illinois Compiles Status. The March 1, 2021 to February 28, 2022 budget was passed on April 22, 2021.

For each fund, total fund disbursements may not legally exceed the budgeted amounts. The budgets lapse at the end of each fiscal year.

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

1. Prior to March 1, the Supervisor submits to the Board a proposed operating budget for the fiscal year commencing on that date.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to August 1, the budget is legally adopted through passage of a resolution.
4. Formal Budgetary integration is employed as a management control device during the year.
5. The Township Board may make transfers between various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget, as reported on pages 23 through 30.
6. The Township Board may amend the budget by the same procedures required of its original adoption.

AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. CASH AND CASH EQUIVALENTS

The Township is allowed to invest in securities as authorized by the State of Illinois Statutes, including Securities of the Federal Government, in Federally Insured Savings and Loans Associations, in Federally Insured Banks as defined in the Illinois Banking Act, or in Pool Funds provided by the Illinois Treasurer's Office.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Township's deposits may not be returned or the Township will not be able to recover collateral securities in the possession of an outside party. The Township's policy requires deposits to be at least 100 percent secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). The Township's Board of Trustees approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certificates provided by financial institutions.

At February 28, 2022, the carrying amount of the Township's deposits was \$1,516,011. At year end, the Township's bank balance was \$1,575,763. As of February 28, 2022, \$1,091,598 of the combined entity's bank balance of \$1,575,763 was exposed to custodial credit risk as follows:

	<u>Bank Balance</u>
Collateralized with securities held by the pledging financial institution	<u>\$1,091,598</u>

2. FAIR VALUE OF INVESTMENTS

The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Township has the following recurring fair value measurements as of February 28, 2022

Investments by fair value level	<u>2/28/2022</u>	Fair Value Measurements Using:	
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Mutual Funds	\$ 208,306	\$ 208,306	\$ -
Total Investments by fair value level	\$ 208,306	\$ 208,306	\$ -

AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. RETIREMENT FUND COMMITMENTS

ILLINOIS MUNICIPAL RETIREMENT FUND

*Plan Description*

The Township's defined benefit pension plan provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund that acts as a common investment and administrative agent for local governments and school districts in Illinois. A summary of IMRF's pension benefits is provided in the *Benefits Provided* section of this note. Details of all benefits are available from IMRF. Benefits are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report may be obtained on-line at [www.imrf.org](http://www.imrf.org) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

*Benefits Provided*

The Township's IMRF members participate in IMRF's "Regular Plan". IMRF's regular plan has two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 96 months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index (CPI) of the original pension amount.

*Employees Covered by the Benefit Terms*

As of December 31, 2021, the following employees were covered by the benefit terms:

AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. RETIREMENT FUND COMMITMENTS (Continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

	<u>IMRF</u>
Retirees and Beneficiaries currently receiveing benefits	13
Inactive Plan Members entitled to but not yet receiving benefits	10
Active Plan Members	<u>14</u>
Total	<u><u>37</u></u>

*Contributions*

As set by statute, employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Township to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual contribution rate for calendar year 2021 was 5.42 percent. The Township's actual contribution for calendar year 2021 was \$37,816. The Township also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Net Pension Liability*

The Township's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions*

The following are the methods and assumptions used to determine total pension liability at December 31, 2021; The Actuarial Cost Method used was Entry Age Normal; the Asset Valuation Method used was Market Value of Assets; the Inflation Rate was assumed to be 2.25%; Salary Increases were expected to be 2.85% to 13.75% including inflation; the Investment Rate of Return was assumed to be 7.25%; the Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019; the IMRF-specific Rates for Mortality (for non-disabled retirees) were developed from the Pub-2010, Amount Weighted, below-median income, General, Retiree, Male( adjusted 106%) and female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount Weighted, below-median income, General, Disabled Retiree, Male and Female (both adjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount Weighted, below-median income, General, Employee, Male and Female (both adjusted) tables and future mortality projected using scale MP-2020.

AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. RETIREMENT FUND COMMITMENTS (Continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

Asset Class	Portfolio Target Percentage	Return 12/31/2021	Projected Returns/Risk	
			One Year Arithmetic	Ten Year Geometric
Domestic Equity	39%	25%	3.25%	1.90%
International Equity	15%	10%	4.89%	3.15%
Fixed Income	25%	0%	0.00%	0.00%
Real Estate	10%	22%	-0.50%	0.60%
Alternative Investments	10%	46%	4.20%	3.30%
- Private Equity			8.85%	5.50%
- Hedge Funds			N/A	N/A
- Commodities			2.90%	1.70%
Cash Equivalents	1%	2%	-0.90%	-0.90%
Total	100%			

*Single Discount Rate*

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects, 1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and, 2) the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84% and the resulting single discount rate is 7.25%.



AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
(Continued)

3. RETIREMENT FUND COMMITMENTS (Continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (Continued)

*Changes in Net Pension Liability*

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2020	\$ 3,424,191	\$ 4,014,142	\$ (589,951)
Changes for the Year:			
Service Cost	74,360	-	74,360
Interest on the Total Pension Liability	245,609	-	245,609
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(37,016)	-	(37,016)
Changes of Assumptions	-	-	-
Contributions - Employer	-	37,816	(37,816)
Contributions - Employees	-	31,397	(31,397)
Net Investment Income	-	666,575	(666,575)
Benefit Payments, including Refunds of Employee Contributions	(147,320)	(147,320)	-
Other (Net Transfer)	-	4,513	(4,513)
Net Changes	<u>135,633</u>	<u>592,981</u>	<u>(457,348)</u>
Balances at December 31, 2021	<u>\$ 3,559,824</u>	<u>\$ 4,607,123</u>	<u>\$ (1,047,299)</u>

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

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

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 3,972,620	\$ 3,559,824	\$ 3,253,913
Plan Fiduciary Net Position	4,607,123	4,607,123	4,607,123
Net Pension Liability (Asset)	<u>\$ (634,503)</u>	<u>\$ (1,047,299)</u>	<u>\$ (1,353,210)</u>

AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. PROPERTY TAXES

The 2020 property taxes attached as an enforceable lien on January 1, 2020. They were levied in November of the tax year. Tax bills were prepared by the County and issued on or about May 1, 2021, and were payable in two installments, on or about June 1, 2021 and September 1, 2021. The County collected such taxes and remitted them periodically. Property Tax receipts are recognized in the same accounting period as when they are received. The Township received significant distributions of tax receipts approximately one month after the due dates.

5. RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Township carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

6. CAPITAL ASSETS

Capital asset activity for the year ended February 28, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated				
Land	\$ 1,107,525	\$ -	\$ -	\$ 1,107,525
Capital Assets Being Depreciated				
Buildings	\$ 903,151	-	-	\$ 903,151
Infrastructure	3,740,656	-	-	3,740,656
Equipment, Furniture and Vehicles	622,356	66,700	49,700	639,356
	<u>\$ 5,266,163</u>	<u>\$ 66,700</u>	<u>\$ -</u>	<u>\$ 5,283,163</u>
Less: Accumulated Depreciation For:				
Buildings	\$ (473,635)	\$ (18,062)	\$ -	\$ (491,697)
Infrastructure	(530,374)	(93,515)	-	(623,889)
Equipment, Furniture and Vehicles	(533,412)	(20,686)	(49,700)	(504,398)
	<u>\$ (1,537,421)</u>	<u>\$ (132,263)</u>	<u>\$ -</u>	<u>\$ (1,619,984)</u>
<u>Governmental Activities</u>				
<u>Capital Assets, Net</u>	<u>\$ 4,836,267</u>	<u>\$ (65,563)</u>	<u>\$ -</u>	<u>\$ 4,770,704</u>

7. RENTAL INCOME

The Township has a one year lease with the Lake County Health Department which expires on May 1, 2022. The monthly rent received for fiscal year 2021 was \$1,477.98 March thru April and \$1,498.67 per month from May thru February for an annual total of \$17,942.66. The lease is renewable annually.

AVON TOWNSHIP

NOTES TO FINANCIAL STATEMENTS  
(Continued)

8. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the differences in fund balance presentations.

A. Nonspendable Fund Balance

The nonspendable fund balance classifications include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories or prepaid amounts. Because the Township reports on the cash basis of accounting all such items are expensed at the time of purchase, and therefore there are no amounts that fall into this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the Township. Things such as restrictions imposed by creditors, grantors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specific purposes. The Township reports several special revenue funds; the source of funding is through specific real estate tax levies: General Assistance Levy, Road and Bridge Levy and Permanent Road Levy.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Township Trustees). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

The Trustees commit fund balances by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The Trustees have committed \$30,000 for future capital improvements.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Trustees themselves or (b) the finance committee or by the Supervisor when the Trustees has delegated the authority to assign amounts to be used for a specific purpose. No funds are currently assigned.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Town Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned Fund Balance amounts are shown in the financial statements in the General Town Fund.

AVON TOWNSHIP

SUPPLEMENTARY INFORMATION

AVON TOWNSHIP  
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED FEBRUARY 28, 2022  
GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CASH RECEIPTS</u>			
Property Taxes	\$ 620,532	\$ 620,532	\$ 636,513
Replacement Taxes	26,596	26,596	50,890
Interest	2,000	2,000	650
Rental	18,061	18,061	17,943
Miscellaneous	-	-	55,161
	<u>\$ 667,189</u>	<u>\$ 667,189</u>	<u>\$ 761,157</u>
<u>CASH DISBURSEMENTS</u>			
<u>ADMINISTRATION</u>			
<u>PERSONAL SERVICES</u>			
Salaries	\$ 203,466	\$ 206,694	\$ 199,822
Employee Insurance	87,208	66,199	37,842
IMRF	11,028	11,028	7,186
Payroll Taxes	15,565	15,565	14,523
Unemployment	870	870	304
	<u>\$ 318,137</u>	<u>\$ 300,356</u>	<u>\$ 259,677</u>
<u>CONTRACTUAL</u>			
Maintenance Service - Building	\$ 10,000	\$ 10,000	\$ 8,392
Maintenance Service - Equipment	5,000	5,000	1,266
Grounds Maintenance	2,000	2,000	1,460
Accounting	6,100	7,335	7,000
Legal	24,000	65,122	64,498
Postage	1,000	1,000	409
Grants	-	-	179
Printing	1,000	1,000	-
Telephone	5,200	5,200	4,659
Data Processing	13,000	13,000	11,263
Dues and Subscriptions	2,250	2,330	2,190
Travel	500	500	34
Continuing Education	1,275	1,275	-
Per Diem & Lodging	1,000	1,000	-
Conferences & Conventions	3,000	3,000	-
Utilities	16,500	16,844	12,040
Building Improvements	30,000	30,000	2,495
Insurance	35,000	35,000	21,160
Insurance Deductible	50,000	50,000	6,360
	<u>\$ 206,825</u>	<u>\$ 249,606</u>	<u>\$ 143,405</u>
<u>COMMODITIES</u>			
Office Supplies	\$ 3,500	\$ 3,500	\$ 2,396
Operating Supplies	1,900	1,900	696
Office Equipment	2,500	2,500	-
	<u>\$ 7,900</u>	<u>\$ 7,900</u>	<u>\$ 3,092</u>

AVON TOWNSHIP  
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED FEBRUARY 28, 2022  
GENERAL FUND  
 (Continued)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CASH DISBURSEMENTS</u>			
<u>ADMINISTRATION</u>			
<u>OTHER EXPENDITURES</u>			
Miscellaneous	\$ 100	\$ 100	\$ 80
Social Service Contracts	15,000	15,000	6,000
Contingencies	25,000	-	-
	<u>\$ 40,100</u>	<u>\$ 15,100</u>	<u>\$ 6,080</u>
TOTAL ADMINISTRATION	<u>\$ 572,962</u>	<u>\$ 572,962</u>	<u>\$ 412,254</u>
<u>ASSESSOR</u>			
<u>PERSONAL SERVICES</u>			
Salaries	\$ 175,715	\$ 175,715	\$ 175,354
IMRF	9,524	9,514	9,042
Payroll Taxes	13,442	12,319	12,319
Employee Insurance	58,190	60,470	59,497
Unemployment Insurance	2,500	1,353	1,353
	<u>\$ 259,371</u>	<u>\$ 259,371</u>	<u>\$ 257,565</u>
<u>CONTRACTUAL</u>			
Maintenance Service - Equipment	\$ 250	\$ 100	\$ 88
Vehicle Maintenance	500	650	646
Contract/Accounting	1,800	400	400
Postage	200	40	39
Telephone	2,580	2,640	2,637
Dues	100	250	250
Travel	1,300	1,150	604
Per Diem & Lodging	1,600	1,600	1,470
Conferences & Conventions	100	48	-
Continuing Education	2,160	3,720	3,670
Data Processing	450	502	502
	<u>\$ 11,040</u>	<u>\$ 11,100</u>	<u>\$ 10,306</u>
<u>COMMODITIES</u>			
Office Supplies	\$ 1,500	\$ 1,440	\$ 611
Operating Supplies	440	440	172
	<u>\$ 1,940</u>	<u>\$ 1,880</u>	<u>\$ 783</u>

AVON TOWNSHIP  
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED FEBRUARY 28, 2022  
GENERAL FUND  
 (Continued)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CASH DISBURSEMENTS</u>			
ASSESSOR			
OTHER EXPENDITURES			
Miscellaneous	\$ 100	\$ 100	\$ -
	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>
 <u>TOTAL ASSESSOR</u>	 <u>\$ 272,451</u>	 <u>\$ 272,451</u>	 <u>\$ 268,654</u>
 <u>TOTAL CASH DISBURSEMENTS</u>	 <u>\$ 845,413</u>	 <u>\$ 845,413</u>	 <u>\$ 680,908</u>
 <u>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</u>	 <u>\$ (178,224)</u>	 <u>\$ (178,224)</u>	 <u>\$ 80,249</u>
 <u>FUND BALANCE - MARCH 1, 2021</u>			 <u>372,090</u>
 <u>FUND BALANCE - FEBRUARY 28, 2022</u>			 <u>\$ 452,339</u>

AVON TOWNSHIP  
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED FEBRUARY 28, 2022  
GENERAL ASSISTANCE

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CASH RECEIPTS</u>			
Property Tax	\$ 161,386	\$ 161,386	\$ 162,275
Interest	300	300	(910)
Grants	-	-	359,877
Miscellaneous	-	-	2,385
	<u>\$ 161,686</u>	<u>\$ 161,686</u>	<u>\$ 523,627</u>
<u>CASH DISBURSEMENTS</u>			
<u>ADMINISTRATION</u>			
<u>PERSONAL SERVICES</u>			
Salaries	\$ 122,000	\$ 117,325	\$ 93,379
IMRF	6,612	6,612	4,857
Social Security	9,333	9,333	7,027
Health Insurance	46,600	44,100	37,658
Unemployment	1,737	1,737	1,059
	<u>\$ 186,282</u>	<u>\$ 179,107</u>	<u>\$ 143,980</u>
<u>CONTRACTUAL</u>			
Data Processing	\$ 1,200	\$ 1,200	\$ 1,000
Continuing Education	2,500	2,500	650
Training and Travel	250	250	90
	<u>\$ 3,950</u>	<u>\$ 3,950</u>	<u>\$ 1,740</u>
<u>COMMODITIES</u>			
Office Equipment	\$ 4,000	\$ 4,000	\$ 293
Flood Mitigation Equipmernt	52,100	52,100	52,100
Building Equipment	5,000	5,000	3
	<u>\$ 61,100</u>	<u>\$ 61,100</u>	<u>\$ 52,396</u>
<u>OTHER EXPENDITURES</u>			
Contingencies	\$ 15,000	\$ 13,000	\$ 5,820
	<u>\$ 15,000</u>	<u>\$ 13,000</u>	<u>\$ 5,820</u>
 <b>TOTAL ADMINISTRATION</b>	 <u>\$ 266,332</u>	 <u>\$ 257,157</u>	 <u>\$ 203,936</u>



AVON TOWNSHIP  
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED FEBRUARY 28, 2022  
GENERAL ASSISTANCE  
 (Continued)

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CASH DISBURSEMENTS</u>			
HOME RELIEF			
CONTRACTUAL SERVICES			
Hospital Service - Out Patient	\$ 1,500	\$ 1,500	\$ -
Other Medical	1,700	1,700	1,175
Funeral and Burial	5,000	5,000	500
Shelter	30,000	30,000	6,158
FERA Shelter Rent	-	-	345,790
FERA Utility Assistance	-	-	14,087
Client Utilities	46,000	46,000	13,015
Social Service Contracts	5,000	7,500	7,500
Miscellaneous	4,000	4,000	593
	<u>\$ 93,200</u>	<u>\$ 95,700</u>	<u>\$ 388,818</u>
COMMODITIES			
Fuel	\$ 3,500	\$ 3,500	\$ -
Pharmaceuticals	3,500	3,500	1,349
	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 1,349</u>
OTHER EXPENDITURES			
Community Outreach	\$ 500	\$ 5,175	\$ 4,674
Essentials Program	8,500	8,500	5,669
Health Services	500	500	250
Lending Closet Program	500	1,500	1,356
Miscellaneous	500	1,500	1,030
Youth Services	250	250	247
Senior Services	500	500	176
	<u>\$ 11,250</u>	<u>\$ 17,925</u>	<u>\$ 13,402</u>
<u>TOTAL HOME RELIEF</u>	<u>\$ 111,450</u>	<u>\$ 120,625</u>	<u>\$ 403,569</u>
<u>TOTAL CASH DISBURSEMENTS</u>	<u>\$ 377,782</u>	<u>\$ 377,782</u>	<u>\$ 607,505</u>
<u>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</u>	<u>\$ (216,096)</u>	<u>\$ (216,096)</u>	<u>\$ (83,878)</u>
<u>FUND BALANCE - MARCH 1, 2021</u>			<u>216,802</u>
<u>FUND BALANCE - FEBRUARY 28, 2022</u>			<u>\$ 132,924</u>

AVON TOWNSHIP  
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED FEBRUARY 28, 2022  
ROAD AND BRIDGE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CASH RECEIPTS</u>			
Property Taxes	\$ 44,800	\$ 44,800	\$ 46,670
Replacement Taxes	22,000	22,000	38,391
Interest	500	500	(276)
Sale of Equipment	-	-	55,569
Miscellaneous	100	100	-
	<u>\$ 67,400</u>	<u>\$ 67,400</u>	<u>\$ 140,354</u>
<u>CASH DISBURSEMENTS</u>			
<u>ADMINISTRATION</u>			
<u>CONTRACTUAL SERVICES</u>			
Legal	\$ 3,500	\$ 3,500	\$ 450
Postage	550	550	165
Publishing	400	400	152
Printing	250	250	-
Per Diem & Lodging	250	250	-
Conferences & Conventions	250	250	-
Continuing Education	700	700	45
Dues	250	250	100
Insurance	18,000	18,000	17,660
Mosquito Spraying	8,250	8,250	3,060
Drug & Alcohol Testing	500	500	-
	<u>\$ 32,900</u>	<u>\$ 32,900</u>	<u>\$ 21,632</u>
<u>COMMODITIES</u>			
Office Supplies	\$ 500	\$ 510	\$ 510
<b>TOTAL ADMINISTRATION</b>	<u>\$ 33,400</u>	<u>\$ 33,410</u>	<u>\$ 22,142</u>
<u>MAINTENANCE</u>			
<u>CONTRACTUAL SERVICES</u>			
Building Maintenance	\$ 24,000	\$ 24,000	\$ 1,316
Equipment Maintenance	45,000	45,000	27,271
	<u>\$ 69,000</u>	<u>\$ 69,000</u>	<u>\$ 28,587</u>

AVON TOWNSHIP  
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED FEBRUARY 28, 2022  
ROAD AND BRIDGE FUND  
 (Continued)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
<u>CASH DISBURSEMENTS</u>			
MAINTENANCE			
COMMODITIES			
Operating Supplies	\$ 5,000	\$ 5,000	\$ 4,825
Building Equipment	6,000	6,000	727
Office Equipment	2,500	2,500	90
	\$ 13,500	\$ 13,500	\$ 5,642
OTHER EXPENDITURES			
Miscellaneous	\$ 500	\$ 490	\$ 460
Replacement Taxes	8,808	8,808	7,574
Contingencies	1,000	1,000	-
	\$ 10,308	\$ 10,298	\$ 8,034
CAPITAL OUTLAY			
Building	\$ 70,000	\$ -	\$ -
Vehicles	45,000	115,000	66,700
	\$ 115,000	\$ 115,000	\$ 66,700
<u>TOTAL MAINTENANCE</u>	\$ 207,808	\$ 207,798	\$ 108,963
<u>TOTAL CASH DISBURSEMENTS</u>	\$ 241,208	\$ 241,208	\$ 131,105
<u>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</u>	\$ (173,808)	\$ (173,808)	\$ 9,249
<u>FUND BALANCE - MARCH 1, 2021</u>			282,402
<u>FUND BALANCE - FEBRUARY 28, 2022</u>			\$ 291,651

AVON TOWNSHIP  
SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED FEBRUARY 28, 2022  
PERMANENT ROAD FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CASH RECEIPTS</u>			
Property Taxes	\$ 868,933	\$ 868,933	\$ 867,344
Interest	2,000	2,000	513
Grants	-	-	3,496
Contractual Work	25,000	25,000	16,624
Miscellaneous	1,500	1,500	1,200
	<u>\$ 897,433</u>	<u>\$ 897,433</u>	<u>\$ 889,177</u>
<u>CASH DISBURSEMENTS</u>			
ADMINISTRATION			
PERSONAL SERVICES			
Salaries	\$ 317,685	\$ 318,469	\$ 280,657
Health Insurance	61,460	61,460	53,363
IMRF	16,600	16,600	14,975
Social Security	24,300	24,300	20,669
Unemployment	2,500	2,500	1,087
	<u>\$ 422,545</u>	<u>\$ 423,329</u>	<u>\$ 370,751</u>
CONTRACTUAL			
Engineering	\$ 40,000	\$ 37,246	\$ 3,512
Disposal Service	5,000	5,000	1,234
Pace Bus	6,700	6,700	-
Rentals	2,500	2,500	397
Telephone	4,400	4,400	2,662
Utilities	7,200	7,200	5,334
Tree Maintenance	15,000	15,000	8,100
MS4	11,300	11,300	8,091
Insurance	22,000	23,970	23,970
Road Projects	300,000	300,000	167,516
Street Lighting	28,000	28,000	21,424
	<u>\$ 442,100</u>	<u>\$ 441,316</u>	<u>\$ 242,240</u>
COMMODITIES			
Uniforms	\$ 1,000	\$ 1,000	\$ 809
Miscellaneous	2,500	2,500	1,165
Automotive Fuel/Oil	20,000	20,000	12,359
Salt	66,000	66,000	56,255
	<u>\$ 89,500</u>	<u>\$ 89,500</u>	<u>\$ 70,588</u>
OTHER EXPENSES			
Contingencies	\$ 10,000	\$ 10,000	\$ -
<u>TOTAL CASH DISBURSEMENTS</u>	<u>\$ 964,145</u>	<u>\$ 964,145</u>	<u>\$ 683,579</u>
<u>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</u>	<u>\$ (66,712)</u>	<u>\$ (66,712)</u>	<u>\$ 205,598</u>
<u>FUND BALANCE - MARCH 1, 2021</u>			<u>641,805</u>
<u>FUND BALANCE - FEBRUARY 28, 2022</u>			<u>\$ 847,403</u>

AVON TOWNSHIP  
COMPARATIVE TAX DATA  
FOR THE YEARS 2020, 2019, AND 2018  
IN WHOLE DOLLAR AMOUNTS

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>TOTAL ASSESSED VALUATION</u>	<u>\$ 1,231,057,474</u>	<u>\$ 1,200,383,611</u>	<u>\$ 1,129,033,707</u>
<u>TAX EXTENSIONS</u>			
Corporate	\$ 637,786	\$ 629,109	\$ 616,994
General Assistance	164,371	164,369	159,002
Permanent Road	868,942	868,934	868,938
* Road and Bridge	<u>46,733</u>	<u>46,697</u>	<u>46,731</u>
<u>TOTAL EXTENSIONS</u>	<u>\$ 1,717,832</u>	<u>\$ 1,709,109</u>	<u>\$ 1,691,665</u>
<u>TAX COLLECTIONS</u>	<u>\$ 1,712,802</u>	<u>\$ 1,671,456</u>	<u>\$ 1,686,096</u>
<u>PERCENTAGE OF TAXES COLLECTED</u>	<u>99.71%</u>	<u>97.80%</u>	<u>99.67%</u>

\* Extensions for Road and Bridge are shown net, after deducting the portion of the taxes extended which are allocable to the underlying municipalities.

AVON TOWNSHIP  
SUPPLEMENTAL INFORMATION  
SCHEDULE OF CHANGES IN THE IMRF NET PENSION LIABILITY AND RELATED RATIOS  
FEBRUARY 28, 2022

Calendar Year Ending December 31,	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>							
Service Costs	\$ 74,360	\$ 73,015	\$ 56,616	\$ 48,897	\$ 61,640	\$ 61,781	\$ 48,708
Interest on the Total Pension Liability	245,609	233,742	225,739	208,800	223,677	218,472	208,316
Benefit Changes	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(37,016)	29,208	(35,299)	163,019	(199,812)	(55,851)	33,294
Assumption Changes	-	(28,666)	-	86,532	(90,479)	-	-
Benefit Payments & Refunds	(147,320)	(141,250)	(148,484)	(214,466)	(159,548)	(150,331)	(172,537)
<b>Net Change in Total Pension Liability</b>	135,633	166,049	98,572	292,782	(164,522)	74,071	117,781
<b>Total Pension Liability - Beginning</b>	3,424,191	3,258,142	3,159,570	2,866,788	3,031,310	2,957,239	2,839,458
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 3,559,824</u>	<u>\$ 3,424,191</u>	<u>\$ 3,258,142</u>	<u>\$ 3,159,570</u>	<u>\$ 2,866,788</u>	<u>\$ 3,031,310</u>	<u>\$ 2,957,239</u>
<b>Plan Fiduciary Net Position</b>							
Employer Contributions	\$ 37,816	\$ 32,049	\$ 5,095	\$ 26,860	\$ 27,501	\$ 22,084	\$ 36,793
Employee Contributions	31,397	31,767	29,393	23,562	24,219	25,033	24,136
Pension Plan Net Investment Income	666,575	507,271	607,476	(188,702)	558,135	218,468	16,088
Benefit Payments & Refunds	(147,320)	(141,250)	(148,484)	(214,466)	(159,548)	(150,331)	(172,537)
Other	4,513	19,655	(132,879)	100,313	(194,561)	(46,695)	(45,627)
<b>Net Change in Plan Fiduciary Net Position</b>	592,981	449,492	360,601	(252,433)	255,746	68,559	(141,147)
<b>Plan Fiduciary Net Position - Beginning</b>	4,014,142	3,564,650	3,204,049	3,456,482	3,200,736	3,132,177	3,273,324
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 4,607,123</u>	<u>\$ 4,014,142</u>	<u>\$ 3,564,650</u>	<u>\$ 3,204,049</u>	<u>\$ 3,456,482</u>	<u>\$ 3,200,736</u>	<u>\$ 3,132,177</u>
<b>Net Pension Liability/(Asset) -Ending (a-b)</b>	<u>\$ (1,047,299)</u>	<u>\$ (589,951)</u>	<u>\$ (306,508)</u>	<u>\$ (44,479)</u>	<u>\$ (589,694)</u>	<u>\$ (169,426)</u>	<u>\$ (174,938)</u>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	129.42%	117.23%	109.41%	101.41%	120.57%	105.59%	105.92%
<b>Covered Valuation Payroll</b>	\$ 697,702	\$ 705,925	\$ 653,168	\$ 523,594	\$ 538,192	\$ 556,290	\$ 536,349
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	-150.11%	-83.57%	-46.93%	-8.49%	-109.57%	-30.46%	-32.62%

These schedules are presented to illustrate the intention to show information for 10-years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**AVON TOWNSHIP**  
**SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**FEBRUARY 28, 2022**

The Schedule of Employer Contributions, of the District's Defined Benefit Pension Plan, the Illinois Municipal Retirement Fund, follows:

<u>Calendar Year Ended December 31,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>as a Percentage of Covered Valuation Payroll</u>
2015	\$ 36,794	\$ 36,793	\$ 1	\$ 536,349	6.86%
2016	22,085	22,084	1	556,290	3.97%
2017	27,502	27,501	1	538,192	5.11%
2018	26,860	26,860	-	523,594	5.13%
2019	5,095	5,095	-	653,168	0.78%
2020	32,049	32,049	-	705,925	4.54%
2021	37,815	37,816	(1)	697,702	5.42%

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported. The calculation of the 2021 contribution rate is based on valuation assumptions used in the December 31, 2019 actuarial valuation; note two year lag between valuation and rate setting.

**METHODS AND ASSUMPTIONS USED TO DETERMINE 2021 CONTRIBUTION RATES**

<i>Actuarial Cost Method:</i>	Aggregate entry age normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	Regular Plan liabilities: 22-year closed period Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the employer upon adoption of ERI
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	3.25%
<i>Price Inflation:</i>	2.50%, approximate; no explicit price inflation assumption is used in this valuation
<i>Salary Increases:</i>	3.35% to 14.25%, including inflation
<i>Investment Rate of Return:</i>	7.25%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016
<i>Mortality:</i>	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
<i>Other Information:</i>	There were no benefit changes during the year

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

**AVON TOWNSHIP  
RESOLUTION  
22-RS-016**

**RESOLUTION TO TRANSFER PREVIOUSLY APPROPRIATED FUNDS WITHIN THE  
Permanent Hard Road Fund  
AVON TOWNSHIP, LAKE COUNTY, ILLINOIS**

**WHEREAS**, AVON TOWNSHIP is a public body organized and operating under the authority of the constitution and laws of the State of Illinois:

**WHEREAS**, the Trustees of the District are required to follow the requirements of the Illinois Municipal Budget Law 50 ILCS 330, et seq., and pass an annual Budget and Appropriation Ordinance;

**WHEREAS**, on May 10, 2022, the Avon Township Board passed its 2022-2023 Budget and Appropriation Ordinance;

**WHEREAS**, pursuant to 50 ILCS 330/3, the Township may from time to time make transfers between the various items in any fund in such appropriation ordinance not exceeding in the aggregate ten per cent of the total amount appropriated in such fund by such ordinance;

**WHEREAS** the Township Board finds that it's in the Township's best interest to transfer previously appropriated funds within the Permanent Hard Road fund not to exceed ten percent.



**NOW, THEREFORE,** be it Resolved by the Supervisor and Board of Trustees of AVON TOWNSHIP of Lake County, Illinois that:

**SECTION 1** The recitals set forth above are incorporated herein and made a part of this Resolution.

**SECTION 2** That the following fund transfers be made from the Budget and Appropriation Ordinance passed on May 10, 202, within the Permanent Hard Road Fund:

1. Transfer \$3,600 from line item 5-50-528 Engineering Services to 5-50-529 MS4

That said transfers are less than 10% of the total fund.

**SECTION 3** If any section, paragraph, clause, or provisions of this Resolution shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Resolution.

**SECTION 4** All Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 5** This Resolution shall be in full force and effect from and after its passage, approval and publication as provided by law.

Passed and approved: September 13, 2022

**AYES:** \_\_\_\_\_

**NAYES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**APPROVED:**

\_\_\_\_\_  
Supervisor, Avon Township

**ATTEST:**

\_\_\_\_\_  
Town Clerk, Avon Township