

North Maine Fire Protection District

9301 N. POTTER ROAD • DES PLAINES, ILLINOIS 60016 • PHONE: 847.297.5020 • FAX: 847.297.2853



Robert B. McKay
CHIEF

BOARD of TRUSTEES
DONALD NEAL
DAGMAR RUTZEN
TIMOTHY HAMILTON

NOTICE OF REGULAR MEETING

NOTICE IS HEREBY GIVEN that a Regular Meeting of the Board of Trustees of the North Maine Fire Protection District will be held Wednesday, the 9th of February, 2022 at 7:00 p.m. at North Maine Fire Station #1, 9301 Potter Road, Des Plaines, IL

Join Zoom Meeting Option:

<https://lauterbachamen.zoom.us/j/82751603548?pwd=Vk80cDR0TXdkaXY2MU1hcWI1RGJjUT09>

Meeting ID: 827 5160 3548

Passcode: 584349

One tap mobile

+13126266799,,82751603548# US (Chicago)

**Board of Trustees
North Maine Fire Protection District**

**DATE:
February 7, 2022**

NORTH MAINE FIRE PROTECTION DISTRICT TRUSTEES MEETING AGENDA

For the Regular Meeting on the 9th day of February 2022

- I. Call to Order**
- II. Roll Call**
 - Pledge of Allegiance
- III. Approval of Minutes of Prior Meeting(s)**
 - January 12, 2022 Regular Meeting *Open Session Minutes*
 - January 12, 2022 Regular Meeting *Closed Session Minutes*
- IV. Public Comments**
- V. Treasurer's Report**
 - January 31, 2022
- VI. Attorney's Report**
- VII. Fire Chief and Trustee Reports**
 - MABAS, RED Center, NIPSTA
 - Review of Assigned Tasks
- VIII. Old Business**
 - Discussion/Possible Approval of Ordinance 2022-O-1 *Covering Salaries & Insurance Benefits of the North Maine Fire Protection District*
- IX. New Business**
 - Discussion/Possible Approve of Engagement Letter for the 2021 Financial Audit
 - Discussion/Possible Approve of Foreign Fire Tax Purchases
 - February 9, 2022 Check Register and Disbursement Summary (Approval)
- X. Closed Session for the Purpose(s) of Discussing:**
 - Matters related to collective bargaining.
 - Salary schedules of one or more classes of employees
 - The appointment, promotion, employment, compensation, discipline, performance or dismissal of specific employees.
- X. Adjournment**

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MINUTES OF A REGULAR MEETING OF THE NORTH MAINE FIRE PROTECTION DISTRICT BOARD OF TRUSTEES COOK COUNTY, ILLINOIS JANUARY 12, 2022

A regular meeting of the North Maine Fire Protection District Board of Trustees was held on Wednesday, January 12, 2022 at 7:00 p.m. at the North Maine Fire Station located at 9301 N. Potter Road, Des Plaines, Illinois 60016, pursuant to notice.

PLEDGE OF ALLEGIANCE: The Board stood and recited the Pledge of Allegiance.

CALL TO ORDER: Trustee Rutzen called the meeting to order at 7:00 p.m.

ROLL CALL:

PRESENT: Secretary Timothy Hamilton and Treasurer Dagmar Rutzen
ABSENT: President Don Neal
ALSO PRESENT: Fire Chief Robert McKay, North Maine FPD; District Attorney John Motylinski, Ottesen DiNolfo; Janet Arrieta, Lauterbach & Amen, LLP; District Chief Mike Bronk and Lt. Dave Hall, North Maine FPD

The Board acknowledge the absence of President Neal. A motion was made by Trustee Hamilton and seconded by Trustee Rutzen to elect Treasurer Rutzen as President Pro-Tempore for the Board's January 12, 2022 meeting. Motion carried unanimously by voice vote.

APPROVAL OF MEETING MINUTES: *December 8, 2021 Regular Meeting Open Session:* The Board reviewed the December 8, 2021 regular meeting minutes. A motion was made by Trustee Rutzen seconded by Trustee Hamilton to approve the December 8, 2021 regular meeting minutes as written. Motion carried unanimously by voice vote.

PUBLIC COMMENT: There was no public comment.

TREASURER'S REPORT: *December 31, 2021 Treasurer's Report:* The Board reviewed the Treasurer's Report for the period ending December 31, 2021. The District's beginning balance as of December 1, 2021 was \$4,442,920.20. The District received deposits during the month of December in the amount of \$89,626.30. The District's expenses for the month of December totaled (\$417,580.08). The December in-and-out transfers were \$344,322.83. The net balance change for the month of December was (\$327,953.78). The District's total ending balance as of December 31, 2021 was \$4,114,966.42. A motion was made by Trustee Hamilton and seconded by Trustee Rutzen to accept the Treasurer's Report as presented. Motion carried by roll call vote.

AYES: Trustees Rutzen and Hamilton
NAYS: None
ABSENT: Trustee Neal

ATTORNEY’S REPORT: Attorney Motylinski updated the Board on pension consolidation and the pending lawsuit. Attorney Motylinski also apprised the Board on the status of federal law regarding mandatory COVID-19 vaccinations. Updates will be provided as they become available.

FIRE CHIEF AND TRUSTEE REPORTS: Chief McKay informed the Board of the following:

- *RED Center:* The Department ran 3,385 calls in the 2021 fiscal year. Amount due to Red Center is \$15,081. Chief’s meeting will be held on January 18, 2022 and 19, 2022.
- *NIPSTA:* no update
- *MABAS:* no update
- *Lutheran General:* no update
- *Review of Assigned Tasks:*
 - Current Firefighters’ list is expired, Department has hired a different testing company
 - Academy class begins on February 7, 2022
 - Advertising on the Blue Line has been posted as of January 12, 2022
 - Assistance to Firefighters’ Grant has been submitted prior to the January 19, 2022 deadline
 - Telephone Project is in progress
 - New server has been put in currently waiting on some changes to complete the full switch over
 - OSHA compliance is in progress
 - Black shift responded to an EMS call with Des Plaines Fire on East River Rd. which transpired into a Fire in which a woman was rescued from the second floor. The City of Des Plaines is to acknowledge all involved in the rescue.

OLD BUSINESS: There was no old business to discuss.

NEW BUSINESS: *Discussion/Possible Approval of PSEBA Benefit Demands for Daniel Riggio:* The Board tabled this item for closed session.

Discussion/Possible Approval of Ordinance 2022-O-1 Covering Salaries & Insurance Benefits of the North Maine Fire Protection District: Chief McKay presented ordinance 2022-O-1 which include salaries and benefits for all non-union employees which includes the Chief, District Chiefs, and any part time employees. Chief McKay informed the Board that all union employees received a 2% raise for the year 2022. District Chief Mike Bronk approached the Board requesting a \$3000 stipend and expressed gratitude for the Christmas gifts from the District to all of the shifts. Further discussion will be held in closed session.

January 12, 2022 Check Register and Disbursement Summary (Approval)

North Maine FPD Disbursements January 12, 2022		
Checks:	Check #'s: 6226-6268	\$113,424.31
Total Checks:		\$113,424.31
Payroll:	Sick Pay – December 3, 2021	\$64,197.54
	December 10, 2021	\$93,244.25
	December 24, 2021	\$107,526.00
Total Payrolls:		\$264,967.79

Total Disbursements:

\$378,392.10

A motion was made by Trustee Hamilton and seconded by Trustee Rutzen to approve total disbursements for the month of December in the amount of \$378,392.10 as presented. Motion carried by roll call vote.

AYES: Trustees Rutzen and Hamilton

NAYS: None

ABSENT: Trustee Neal

CLOSED SESSION: A motion was made by Trustee Rutzen and seconded by Trustee Hamilton to enter closed session at 7:21 p.m. Motion carried unanimously by voice vote.

Open session resumed at 7:28 p.m.

Discussion/Possible Approval of PSEBA Benefit Demands for Daniel Riggio: The Board discussed the PSEBA benefits for Daniel Riggio. A motion was made by Trustee Rutzen and seconded by Trustee Hamilton to grant the PSEBA benefits submitted by Daniel Riggio excluding life insurance and out-of-pocket medical cost. Motion carried unanimously by voice vote.

Discussion/Possible Approval of Ordinance 2022-O-1 Covering Salaries & Insurance Benefits of the North Maine Fire Protection District: This item was tabled until the Board's February 9, 2022 meeting.

ADJOURNMENT: A motion was made by Trustee Rutzen and seconded by Trustee Hamilton to adjourn the meeting at 7:30 p.m. Motion carried unanimously by voice vote.

The next regular meeting is scheduled for Wednesday, February 9, 2022 at 7:00 p.m. at the North Maine Fire Station located at 9301 Potter Road, Des Plaines, Illinois 60016.

VIA ZOOM

Don Neal, Board President

Dagmar Rutzen
Dagmar Rutzen, Treasurer

Timothy Hamilton
Timothy Hamilton, Board Secretary

2/19/22
Date Approved by Board

Minutes prepared by Sam Meyer, Professional Administrative Services, Lauterbach & Amen, LLP

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MINUTES OF A CLOSED SESSION OF THE NORTH MAINE FIRE PROTECTION DISTRICT BOARD OF TRUSTEES COOK COUNTY, ILLINOIS JANUARY 12, 2022

The closed session meeting of the North Maine Fire Protection District Board of Trustees was held on Wednesday, January 12, 2022.

CALL TO ORDER: The Board entered closed session at 7:21 p.m.

ROLL CALL:

PRESENT: President Dagmar Rutzen and Trustee Timothy Hamilton
ABSENT: President Don Neal
ALSO PRESENT: Fire Chief Robert McKay, North Maine Fire Protection District; Attorney John Motylinski, Ottosen; Janet Arrieta, Lauterbach & Amen, LLP; Dave Hall, North Maine FPD

CLOSED SESSION: The purpose of the closed session was to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body under 5 ILCS 120/2 (c)(1) and proposed Ordinance 2022-O-1.

The Board also discussed the PSEBA Benefit for Daniel Riggio. Further discussion will be held in open session.

No Board action was taken in closed session.

ADJOURNMENT: A motion was made by Trustee Rutzen and seconded by Trustee Hamilton to reconvene open session at 7:28 p.m. Motion carried unanimously by voice vote.

VIA ZOOM
Don Neal, Board President


Timothy Hamilton, Board Secretary


Dagmar Rutzen, Treasurer

2/19/22
Date Approved by Board

*Minutes prepared by Janet Arrieta, Professional Administrative Support Services,
Lauterbach & Amen, LLP*

**North Maine FPD
Treasurer's Report**

January 31, 2022

Schwab		\$	2,789,768.30
Schwab (Deposit Acct)		\$	719,903.06
Hinsdale Bank and Trust		\$	1,624.67
US Bank Checking		\$	204,074.10
US Bank Employee Benefits		\$	18,224.98
January 31, 2022		\$	3,733,595.11
January 1, 2022		\$	4,114,966.42
	<i>Jan Deposits</i>	\$	78,735.29
	<i>Jan Expenses</i>	\$	(460,106.60)
	<i>Jan Funds Transfers OUT</i>	\$	(392,409.83)
	<i>Jan Funds Transfers IN</i>	\$	392,409.83
	Net Balance Change	\$	(381,371.31)
January 31, 2022		\$	3,733,595.11

**North Maine FPD
Treasurer's Report
January 31, 2022**

Accrual Basis

Date	Num	Name	Memo	Debit	Credit	Amount	Balance
1100 · USBANK							4,114,966.42
1109 · Schwab							2,809,358.03
1/31/2022	01...		2022 Jan Schwab Interest	2,944.06		2,944.06	2,812,302.09
1/31/2022	01...		2022 Jan Schwab Interest Rei...		0.13	-0.13	2,812,301.96
1/31/2022	01...		2022 Jan Schwab Fees		1,058.00	-1,058.00	2,811,243.96
1/31/2022	01...		2022 Jan Schwab Unrealized ...		21,475.66	-21,475.66	2,789,768.30
Total 1109 · Schwab				2,944.06	22,533.79	-19,589.73	2,789,768.30
1111 · Schwab Deposit Account							1,066,898.77
1/14/2022			2022 Jan Funds Transfer to C...		347,000.00	-347,000.00	719,898.77
1/31/2022	01...		2022 Jan Schwab Interest Re...	4.29		4.29	719,903.06
Total 1111 · Schwab Deposit Account				4.29	347,000.00	-346,995.71	719,903.06
1125 · Hinsdale Bank and Trust							0.00
1/31/2022			2022 Jan PBS Funds Transfer...		45,409.83	-45,409.83	-45,409.83
1/31/2022			2022 Jan. Ambulance Billing ...	47,034.50		47,034.50	1,624.67
Total 1125 · Hinsdale Bank and Trust				47,034.50	45,409.83	1,624.67	1,624.67
1126 · US Bank Checking							221,887.66
1/31/2022			2022 Jan 31st Deposit	27,803.71		27,803.71	249,691.37
1/14/2022			2022 Jan Funds Transfer to C...	347,000.00		347,000.00	596,691.37
1/18/2022			2022 Jan Funds Transfer to B...		9,500.00	-9,500.00	587,191.37
1/31/2022			2022 Jan Retiree Ins Deposit	523.77		523.77	587,715.14
1/31/2022			2022 Jan PBS Funds Transfer...	45,409.83		45,409.83	633,124.97
1/7/2022	IM...	Illinois Municipal Retirement	2021 Dec IMRF Contrib		329.25	-329.25	632,795.72
1/18/2022	GE...	IL Healthcare & Family Servi...	Medicaid Reim for GEMT Pro...		102,401.76	-102,401.76	530,393.96
1/12/2022	6226	A.C. Buehler	2022 1/1-1/10 IT Support & Sy...		1,575.00	-1,575.00	528,818.96
1/12/2022	6227	Air One Equipment, Inc.			417.00	-417.00	528,401.96
1/12/2022	6228	Albert Collins			1,235.62	-1,235.62	527,166.34
1/12/2022	6229	Angelo Savino	2021 Uniform Boot Reim		172.00	-172.00	526,994.34
1/12/2022	6230	Aqua Illinois, Inc.	Acct#: 002200696 1393774 - ...		231.63	-231.63	526,762.71
1/12/2022	6231	AT&T Mobility			859.02	-859.02	525,903.69
1/12/2022	6232	Blue Cross Blue Shield of Illi...	849700		43,456.51	-43,456.51	482,447.18
1/12/2022	6233	Business Card	5474150001793602		3,873.94	-3,873.94	478,573.24
1/12/2022	6234	Call One	2021 Dec Phone		908.02	-908.02	477,665.22
1/12/2022	6235	Carbonite Inc.	#210282872 - 2022 Annual Cl...		2,108.40	-2,108.40	475,556.82
1/12/2022	6236	Comcast Cable # 8771 10 13...	2022 Jan Cable TV		73.78	-73.78	475,483.04
1/12/2022	6237	ComCast Internet # 8771 10 ...	8798 10 131 0553297		98.45	-98.45	475,384.59
1/12/2022	6238	Commonwealth Edison Co	3716801001		966.40	-966.40	474,418.19
1/12/2022	6239	Cook County Collector	#2210462 - 2021 Annual Si...		132.30	-132.30	474,285.89
1/12/2022	6240	CR Flowers	#2052 - 2021 Dec Board Meet...		76.00	-76.00	474,209.89
1/12/2022	6241	Dat-Tel	#14542 Telephone System (1 ...		1,760.00	-1,760.00	472,449.89
1/12/2022	6242	Employee Benefits Corporation	2022 Jan Benefits Card Fee		115.50	-115.50	472,334.39
1/12/2022	6243	Flood Brothers Disposal			271.72	-271.72	472,062.67
1/12/2022	6244	GIS Benefits	2022 Jan Met Law Voluntary l...		43.50	-43.50	472,019.17
1/12/2022	6245	Home Depot Credit Services	6035322501025740		11.63	-11.63	472,007.54
1/12/2022	6246	Illinois American Water Co.	09-0056909-6		27.53	-27.53	471,980.01
1/12/2022	6247	Illinois Public Risk Fund	#74975 - 2022 Feb Workers' ...		14,178.00	-14,178.00	457,802.01
1/12/2022	6248	Journal & Topics	4236		104.28	-104.28	457,697.73
1/12/2022	6249	Konica Minolta	#450-0040513-000 (2022 Ja...		170.75	-170.75	457,526.98
1/12/2022	6250	Lauterbach and Amen, LLP	2021 Board Minutes #60473,5...		1,360.00	-1,360.00	456,166.98
1/12/2022	6251	Met Life Vision	2022 Jan Vision		341.65	-341.65	455,825.33
1/12/2022	6252	Municipal Emergency Servic...	#1659867 - FirePro X TIC (qty...		3,920.21	-3,920.21	451,905.12
1/12/2022	6253	Nicor Gas	25-87-75-000 6		810.59	-810.59	451,094.53
1/12/2022	6254	NIPSTA	#21-0118 2022 NIPSTA Mem...		3,818.00	-3,818.00	447,276.53
1/12/2022	6255	Ottosen, Dinolfo, Hasenbalg ...			1,488.72	-1,488.72	445,787.81
1/12/2022	6256	Perfect Temperature Control,...	#209124 - Front Office Furnac...		964.40	-964.40	444,823.41
1/12/2022	6257	Praxair/Gas Tech	FH718		308.82	-308.82	444,514.59
1/12/2022	6258	Principal Dental	Acct#1133159-10001 - 202...		3,520.68	-3,520.68	440,993.91
1/12/2022	6259	Regional Emergency Dispatc...	2022 Jan Dispatch Services		21,949.00	-21,949.00	419,044.91
1/12/2022	6260	Scott Peterson	Detection System Course (Rei...		100.00	-100.00	418,944.91
1/12/2022	6261	Sievert Crane & Hoist	#S103286 - 2021 Chain Hoist ...		1,600.78	-1,600.78	417,344.13
1/12/2022	6262	Spok, Inc.	7007333-3		19.55	-19.55	417,324.58
1/12/2022	6263	Standard Insurance Compan...	Policy Number: 167152-0012 /...		545.98	-545.98	416,778.60
1/12/2022	6264	Staples	601110005188354		277.86	-277.86	416,500.74
1/12/2022	6265	Stryker Sales Corp.			1,350.32	-1,350.32	415,150.42
1/12/2022	6266	The Blowhard Co.	#16210 - Battery Pack for PP...		600.00	-600.00	414,550.42
1/12/2022	6267	Todd Lustig	2022 Work Shoe Reim. (Lustig)		140.35	-140.35	414,410.07
1/12/2022	6268	WEX Bank	(#0496-00-484993-1) 2021 D...		1,460.63	-1,460.63	412,949.44

**North Maine FPD
Treasurer's Report
January 31, 2022**

Accrual Basis

Date	Num	Name	Memo	Debit	Credit	Amount	Balance
1/7/2022	01...		12806 EE AFLAC Contrib 202...		888.40	-888.40	412,061.04
1/7/2022	01...		12807 EE Wage Garnish 202...		752.31	-752.31	411,308.73
1/7/2022	01...		12808 EE Wage Garnish 202...		1,437.23	-1,437.23	409,871.50
1/7/2022	01...		12809 EE Wage Garnish 202...		363.80	-363.80	409,507.70
1/7/2022	01...		12810 EE Health Ins Reim 20...		1,918.22	-1,918.22	407,589.48
1/7/2022	01...		12813 EE ICMA Contrib 2022 ...		5,963.82	-5,963.82	401,625.66
1/7/2022	01...		Remaining Balance 2022 Jan ...		88,219.10	-88,219.10	313,406.56
1/21/2022	01...		12839 EE AFLAC Contrib 202...		888.40	-888.40	312,518.16
1/21/2022	01...		12840 EE Wage Garnish 202...		752.31	-752.31	311,765.85
1/21/2022	01...		12841 Wage Garnish 2022 Ja...		1,437.23	-1,437.23	310,328.62
1/21/2022	01...		12842 Wage Garnish 2022 Ja...		363.80	-363.80	309,964.82
1/21/2022	01...		12843 EE Health Ins Contrib 2...		1,810.02	-1,810.02	308,154.80
1/21/2022	01...		12846 EE ICMA Contrib 2022 ...		6,391.89	-6,391.89	301,762.91
1/21/2022	01...		Remaining Balance 2022 Jan ...		89,026.47	-89,026.47	212,736.44
1/21/2022	01...		Remaining Balance 2022 Jan ...		8,572.39	-8,572.39	204,164.05
1/31/2022	01...		2022 Jan US Bank Fees		89.95	-89.95	204,074.10
Total 1126 · US Bank Checking				420,737.31	438,550.87	-17,813.56	204,074.10
1127 · US Bank Employee Benefits							16,821.96
1/11/2022			Jan 11th Benny Card Deposit	424.96		424.96	17,246.92
1/18/2022			2022 Jan Funds Transfer to B...	9,500.00		9,500.00	26,746.92
1/31/2022	EB...	Employee Benefits Corporation	2021 Aug EBC Benny Card D...		8,521.94	-8,521.94	18,224.98
Total 1127 · US Bank Employee Benefits				9,924.96	8,521.94	1,403.02	18,224.98
Total 1100 · USBANK				480,645.12	862,016.43	-381,371.31	3,733,595.11
TOTAL				480,645.12	862,016.43	-381,371.31	3,733,595.11

**North Maine FPD
Disbursements
February 9, 2022**

CHECKS

Check #'s 6269-6304	\$152,864.40
GEMT Medicaid ACH Transfer	\$102,401.76

TOTAL CHECKS

\$255,266.16

PAYROLLS

January 7, 2022	\$99,542.88
January 21, 2022	\$109,242.51

TOTAL PAYROLLS

\$208,785.39

TOTAL DISBURSEMENTS

\$464,051.55

8:56 AM

02/09/22

ash Basis

**North Maine FPD
DISBURSEMENTS
February 9, 2022**

	<u>Feb 9, 22</u>
A.C. Buehler	-2,703.75
Advocate Occupational Health	-2,391.70
Air One Equipment, Inc.	-268.79
Aqua Illinois, Inc.	-281.13
AT&T 317951457 (Internet)	-136.11
AT&T Mobility	-399.53
Blue Cross Blue Shield of Illinois	-42,181.19
Bumper to Bumper	-55.14
Business Card	-830.42
Call One	-896.86
Commonwealth Edison Co	-1,020.42
CR Flowers	-76.00
Dan Riggio	-21,585.45
Digicom Installations, Inc.	-485.00
Employee Benefits Corporation	-136.50
GIS Benefits	-43.50
Golf Mill Ford	-59.95
Home Depot Credit Services	-181.60
Illinois American Water Co.	-29.52
Illinois Public Risk Fund	-14,178.00
Illinois Tollway	-238.55
Konica Minolta	-170.75
Mabas Division III	-5,000.00
Met Life Vision	-334.49
Michael Fox	-241.91
Nicor Gas	-1,249.59
North Shore Computer Services	-150.00
Ottosen, Dinolfo, Hasenbalg & Castaldo	-2,911.86
Petty Cash	-264.69
Praxair/Gas Tech	-559.68
Principal Dental	-3,520.68
Promos 911, inc.	-458.73
Regional Emergency Dispatch Center	-37,030.00
Standard Insurance Company Life	-545.98
WEX Bank	-1,718.70
WIRFS Industries Inc.	-10,528.23
TOTAL	<u>-152,864.40</u>

Karrison LLC

Certified Public Accountant • 2841 83rd Street • Darien, Illinois 60561 • 630.505.3920

January 17, 2022

Members of the Board of Trustees
North Maine Fire Protection District
9301 Potter Road
Des Plaines, Illinois 60016

We are pleased to confirm our understanding of the services we are to provide the North Maine Fire Protection District for the year ended December 31, 2021.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the North Maine Fire Protection District as of and for the year ended December 31, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as pension information. As part of our engagement, we will apply certain limited procedures to the North Maine Fire Protection District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the General Fund and any major Special Revenue Funds.
- 2) Schedule of Funding Progress and Schedule of Employer Contributions for the Other Postemployment Benefits Plan.
- 3) Schedule of Changes in the Employer's Net Pension Liability and Related Ratios, Schedule of Employer Contributions, and Schedule of Investment Returns for the Illinois Municipal Retirement Fund and Firefighters' Pension Fund (plan information to be provided by the North Maine Fire Protection District or its agent in accordance with GASB 67/68).
- 4) Notes to Required Supplementary Information.

We have also been engaged to report on supplementary information other than RSI that accompanies North Maine Fire Protection District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

- 1) Combining and Individual Fund financial statements and schedules.
- 2) Other Supplemental Data.

In connection with our audit of the basic financial statements, we will read the following 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.

- 1) Introductory Section.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

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

Other Services

We will also prepare the basic financial statements of the North Maine Fire Protection District in conformity with accounting principles generally accepted in the United States of America based upon information provided by the entity.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with

GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

We understand that the District will provide us with the basic information required for our audit, including information specified in the "Client Assist Workpaper Listing – Preliminary Fieldwork" and "Client Assist Workpaper Listing – Final Fieldwork," and that the District is responsible for the accuracy and completeness of that information. In addition, the District will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. The District will also prepare all receivable and payable accruals and record the adjusting entries in the general ledger prior to providing trial balances for audit. The audit documentation for this engagement is the property of Karrison LLC and constitutes confidential information.

We expect to begin our audit in January/February 2022. Final reports will be issued upon your approval of the preliminary drafts. Louis G. Karrison is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will not exceed \$7,300 which includes out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 120 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You agree that our maximum liability to you for any negligent errors or omissions committed by us during the performance of the engagement will be limited to one times the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

Reporting

We will issue a written report upon completion of our audit of North Maine Fire Protection District's financial statements. Our report will be addressed to management and those charged with governance of North Maine Fire Protection District. Circumstances may arise in which our

report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

Additionally, in connection with our engagement we will provide the following:

- 1) Four (4) copies and one electronic copy (pdf) of the Annual Financial Report (AFR) of the District.
- 2) One (1) copy of the Auditor's Communication to the Board (including the management letter).
- 3) Two (2) copies and the electronic filing of the Illinois Comptroller's Annual Financial Report.

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

Cordially;

Karrison LLC

Karrison LLC

RESPONSE:

This letter correctly sets forth the understanding of the North Maine Fire Protection District.

By: *Ragmar Putzger*
Title: *TREASURER*
Date: *2/9/22*

North Maine Fire Protection District

9301 N. POTTER ROAD • DES PLAINES, ILLINOIS 60016 • PHONE: 847.297.5020 • FAX: 847.297.2853



Robert B. McKay
CHIEF

BOARD of TRUSTEES
DONALD NEAL
DAGMAR RUTZEN
TIMOTHY HAMILTON

February 1, 2022

Trustees,

The Foreign Fire Tax Board met on January 26, 2022. The following items were presented and approved for purchase by the board:

1. Stair Climber Machine \$3,000
2. Barbell safety Collars \$45
3. Battery Operated Power Tool Kit \$500
4. TV with Mount for Workout Room \$450
5. Cookware \$750 (per contract, 50/50 split with district)
6. Fire Hose Inflation System for Training \$525
7. Cozzi Knife Contract \$240/yr. (annual renewal vote)
8. Hose Testing Machine \$4,000
9. Smoker Grill \$1,000

The current Foreign Fire Tax fund balance is currently at \$12,063.25. The total of these purchases is not to exceed \$10,840.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to be "R. McKay", is written over a faint, larger signature in black ink.

Chief McKay