

Marengo Township 3/16/26

Board Report

At the March 16, 2026, Marengo Township regular monthly meeting, FY2026 Budgets were on the agenda for adoption. Budgets for Road & Bridge and Permanent Hard Road were adopted unanimously. However, when the Township and General Assistance budgets were presented, Trustee Raymond Cook expressed concern that a General Assistance Money Market account and CD with a combined value of approximately \$128,000 were not included in the starting fund balance of only several thousand dollars representing the General Assistance Checking account, but budgeted as revenue for the upcoming budget year.

Trustee Cook argued that existing funds are not considered future revenue and should instead be included in the starting fund balance for 2026-2027. (According to the Township's auditor's Management representation letter, Township accounting is expected to conform to GASB No. 34, which defines revenues as inflows of resources that increase net position **during the reporting period**.) Supervisor Heather Greenquist argued that the classification of existing money as future revenue is correct. The discussion became quite argumentative and Supervisor Greenquist argued that despite Trustee Cook's professional experience in Controllershship accounting roles, fund accounting experience, and Master's degree in accounting, the township's accounting "is different" and the practices reflect how things have always been done. Trustee Cook offered to submit a model to Supervisor Greenquist explaining his reasoning, but she stated "I don't need you to send me anything" and suggested that any changes she would make would be based on her understanding of what Trustee Cook said - yet later refused to change anything. Trustee Cook indicated that he could not vote to adopt the budget as presented and Supervisor Greenquist insisted that the Board would not vote to adopt the Township and GA budgets until the following meeting and that she could get the Township's auditor to support her position and relay that to the Board secondhand, insisting that without an adopted budget, neither Township bills nor the Assessor would be paid in April. When Trustee Cook noted that his disagreement did not prevent a vote, Supervisor Greenquist stated, "that's not how we do things - we work together" - suggesting to Trustee Cook that "nay" votes are unacceptable and the Board must vote unanimously. Supervisor Greenquist then angrily accused Trustee Cook of picking on her, demanded that copies of the proposed budgets be returned, and adjourned the meeting as normal.