

Shields Township Board Report Cover Sheet
August 20, 2026

Town Fund Expenses

Paid Expenses Town	\$ 15,215.47
Town Payroll	9,903.65
Paid Expenses Assessor	2,746.69
Assessor Payroll	13,668.73
Total	<u>\$ 41,534.54</u>

General Assistance Fund Expenses

General Assistance	\$ 5,251.77
Total	<u>\$ 5,251.77</u>

Road and Bridge Expenses

Paid Expenses	\$ 18,122.81
Road Payroll	13,814.17
Total	<u>\$ 31,936.98</u>

Capital Projects Expenses

Paid Expenses	\$ 66,635.53
Total	<u>\$ 66,635.53</u>

Grand Total	<u><u>\$ 145,358.82</u></u>
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Shields Township
BOARD AUDIT REPORT
As of August 20, 2026

	<u>Aug 20, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · LAKE FOREST B&T - TOWN - 9628	74,266.33
1011 · LAKE FOREST B&T - ROAD - 9652	18,007.94
1012 · LAKE FOREST B&T - CAPITAL- 6708	433,364.47
1116 · T/F MAX SAFE MM - 5915	1,374,893.11
1130 · CD - TOWN	31,984.38
1135 · PETTY CASH	200.00
Total Checking/Savings	1,932,716.23
Total Current Assets	1,932,716.23
Other Assets	
1410 · Wintrust Wealth Management Acct	379,607.81
Total Other Assets	379,607.81
TOTAL ASSETS	2,312,324.04
LIABILITIES & EQUITY	0.00

Shields Township
MONTHLY CHECKS WRITTEN - TOWN
July 17 through August 20, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Arc Professional Exterminating						
Check	08/10/2026	44500	QUARTERLY PEST CONTR...	7185 · Professional Services	Town	135.00
Total Arc Professional Exterminating						135.00
Comcast						
Check	08/10/2026	44501	INTERNET SERVICE: 07.25.2...	6139 · Internet	Town	176.37
Total Comcast						176.37
ComEd						
Check	07/27/2026	44497	0 RT-43 TALBOT NE COR - 0...	6315 · Street Lighting	Town	2,713.78
Total ComEd						2,713.78
FGK Services Inc.						
Check	08/10/2026	44499	JANITORIAL CLEANING - AU...	6115 · Building Maintenance	Town	336.00
Total FGK Services Inc.						336.00
First National Bank of Omaha						
Check	08/07/2026	EFT	GOOGLE	6148 · Subscriptions	Town	15.99
Check	08/07/2026	EFT	INTUIT	6148 · Subscriptions	Town	928.76
Check	08/07/2026	EFT	MICROSOFT	6148 · Subscriptions	Town	10.80
Check	08/07/2026	EFT	FTD FLOWERS - FUNERAL	6180 · Discretionary - Supervisor	Town	186.71
Check	08/07/2026	EFT	USPS	6135 · Postage	Town	78.00
Check	08/07/2026	EFT	MICROSOFT	6148 · Subscriptions	Town	42.00
Check	08/07/2026	EFT	MICROSOFT	6148 · Subscriptions	Town	148.26
Check	08/07/2026	EFT	APPLE	6148 · Subscriptions	Town	2.99
Total First National Bank of Omaha						1,413.51
Gov. Accounting & Pro. Services, LLC						
Check	08/10/2026	44503	JULY 2026	6125 · Accounting Services	Town	2,100.00
Total Gov. Accounting & Pro. Services, LLC						2,100.00
GW & Associates PC						
Check	08/10/2026	44502	FY 2026 AUDIT	6125 · Accounting Services	Town	6,050.00
Total GW & Associates PC						6,050.00
Impact Networking, LLC						
Check	07/27/2026	44496	KYOCERA COPIER - OVERA...	6210 · Office Supplies	Town	60.46
Total Impact Networking, LLC						60.46
Korogluyan Family Trust						
Check	07/27/2026	44492	OCTOBER 2026 RENT	6175 · Office Rental	Town	1,929.34
Total Korogluyan Family Trust						1,929.34
Lake County - DOT						
Check	07/27/2026	44493	SHOP SIGNS - JUNE 2026	6401 · Road Signs	Town	103.68
Total Lake County - DOT						103.68
Nextiva Inc.						
Check	07/27/2026	44494	TELEPHONE - 07.25.26-08.2...	6140 · Telephone	Town	158.03
Total Nextiva Inc.						158.03
Verizon Wireless						
Check	07/27/2026	44495	SERVICE PERIOD: 06.14.26-...	6140 · Telephone	Town	39.30
Total Verizon Wireless						39.30
Waukegan Township						
Check	07/27/2026	44491	GA ASSISTANCE - 05.05.26-...	8014 · IGA Agreement	Town	5,251.77
Total Waukegan Township						5,251.77
TOTAL						20,467.24

Shields Township
MONTHLY CHECKS WRITTEN - ASSESSOR

July 17 through August 20, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Comcast						
Check	08/10/2026	44501	INTERNET SERVICE: 07.25.26-08.24.26	6139 · Internet	Assessor	176.37
Total Comcast						176.37
FGK Services Inc.						
Check	08/10/2026	44499	JANITORIAL CLEANING - AUGUST 2026 & FUEL CHARGE	6115 · Building Maintenance	Assessor	336.00
Total FGK Services Inc.						336.00
First National Bank of Omaha						
Check	08/07/2026	EFT	TARGET	6210 · Office Supplies	Assessor	73.05
Check	08/07/2026	EFT	USPS	6135 · Postage	Assessor	13.44
Total First National Bank of Omaha						86.49
Impact Networking, LLC						
Check	07/27/2026	44496	KYOCERA COPIER - OVERAGE CHARGE - 04.20.26-07.19.26	6210 · Office Supplies	Assessor	60.46
Total Impact Networking, LLC						60.46
Korogluyan Family Trust						
Check	07/27/2026	44492	OCTOBER 2026 RENT	6175 · Office Rental	Assessor	1,929.34
Total Korogluyan Family Trust						1,929.34
Nextiva Inc.						
Check	07/27/2026	44494	TELEPHONE - 07.25.26-08.24.26	6140 · Telephone	Assessor	158.03
Total Nextiva Inc.						158.03
TOTAL						2,746.69

Shields Township
MONTHLY CHECKS WRITTEN - ROAD

July 17 through August 20, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Ace Hardware						
Check	08/10/2026	21549	SUPPLIES	6501 · Supplies - Equip.	Road	27.37
Total Ace Hardware						27.37
Comcast						
Check	07/27/2026	21535	INTERNET SERVICE: 07.09.26-08.08.26	6139 · Internet	Road	105.81
Total Comcast						105.81
ComEd						
Check	07/27/2026	21534	719 JENKISSON AVE. - 06.09.26-07.09.26	6160 · Utilities	Road	137.76
Total ComEd						137.76
EverLine Coating & Services						
Check	07/27/2026	21533	STRIPING SPEED BUMPS	6304 · Road Maint.	Road	1,211.80
Total EverLine Coating & Services						1,211.80
First National Bank of Omaha						
Check	08/07/2026	EFT	SAMS CLUB	6210 · Office Supplies	Road	161.02
Check	08/07/2026	EFT	MENARDS	6304 · Road Maint.	Road	91.92
Total First National Bank of Omaha						252.94
Fleck's						
Check	08/10/2026	21547	LANDSCAPE MAINTENANCE - JULY 2026	6307 · Lawncare	Road	1,051.14
Check	08/10/2026	21547	LANDSCAPE MAINTENANCE - 1015 WOODLAND RD. - JULY 2026	6307 · Lawncare	Road	100.00
Total Fleck's						1,151.14
Morton Salt						
Check	07/27/2026	21537	BULK SAFE-T-SALT - 45.81 STO	6322 · Road Salt	Road	3,217.69
Check	07/27/2026	21538	BULK SAFE-T-SALT - 22.07 STO	6322 · Road Salt	Road	1,550.19
Total Morton Salt						4,767.88
North Shore Gas Co.						
Check	08/10/2026	21548	SERVICE PERIOD: 06/25/26-07/27/26	6160 · Utilities	Road	48.86
Total North Shore Gas Co.						48.86
North Shore Water Reclamation District						
Check	07/27/2026	21536	SERVICE PERIOD: 02.06.26-04.06.26	6160 · Utilities	Road	29.95
Total North Shore Water Reclamation District						29.95
Pav-Tech Sealcoating Corp.						
Check	08/10/2026	21545	INSTALL CONCRETE SPEED BUMPS	6304 · Road Maint.	Road	1,650.00
Check	08/10/2026	21546	INSTALL CONCRETE SPEED BUMPS & REPAIR PAVEMENT ON MUJR AVE.	6304 · Road Maint.	Road	8,700.00
Total Pav-Tech Sealcoating Corp.						10,350.00
Verizon Wireless						
Check	07/27/2026	44495	SERVICE PERIOD: 06.14.26-07.13.26	6140 · Telephone	Road	39.30
Total Verizon Wireless						39.30
TOTAL						18,122.81

Shields Township
MONTHLY CHECKS WRITTEN - CAPITAL
July 17 through August 20, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Schroeder Asphalt Services, Inc						
Check	08/10/2026	44506	MFT 2026	6900 · Capital Expenditures	Capital	66,635.53
Total Schroeder Asphalt Services, Inc						66,635.53
TOTAL						66,635.53

Shields Township BUDGET vs. ACTUAL - TOWN

March 1 through August 20, 2026

	Mar 1 - Aug 20, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Property Tax	589,136.19	1,076,186.00	-487,049.81	54.7%
4020 · Replacement Tax	24,316.77	30,000.00	-5,683.23	81.1%
4030 · Interest Income	22,284.41	30,000.00	-7,715.59	74.3%
4050 · Garbage/Refuse	600.00	1,200.00	-600.00	50.0%
4490 · Refunds & Misc. Income	4,648.08	4,000.00	648.08	116.2%
Total Income	640,985.45	1,141,386.00	-500,400.55	56.2%
Gross Profit	640,985.45	1,141,386.00	-500,400.55	56.2%
Expense				
6000 · Elected Officials Salaries	17,665.03	40,000.00	-22,334.97	44.2%
6001 · Staff Salaries	25,413.96	70,000.00	-44,586.04	36.3%
6016 · Health & Dental Ins..Staff	9,387.89	30,000.00	-20,612.11	31.3%
6020 · Employer's FICA	3,223.44	8,500.00	-5,276.56	37.9%
6025 · Employer's SUTA	29.70	300.00	-270.30	9.9%
6030 · Employer's Workers Comp.	0.00	5,500.00	-5,500.00	0.0%
6096 · Employer's IMRF	215.98	1,200.00	-984.02	18.0%
6115 · Building Maintenance	2,373.00	6,000.00	-3,627.00	39.6%
6120 · Security	0.00	1,200.00	-1,200.00	0.0%
6125 · Accounting Services	25,700.00	38,000.00	-12,300.00	67.6%
6130 · Legal Services	20,026.53	100,000.00	-79,973.47	20.0%
6135 · Postage	234.00	750.00	-516.00	31.2%
6139 · Internet	1,062.12	2,000.00	-937.88	53.1%
6140 · Telephone	1,224.80	2,500.00	-1,275.20	49.0%
6141 · Computer Software/Hardware	0.00	3,000.00	-3,000.00	0.0%
6142 · Website Mgmt.	0.00	3,500.00	-3,500.00	0.0%
6146 · Printing	1,001.71	2,500.00	-1,498.29	40.1%
6147 · Dues & Conferences	2,806.74	5,000.00	-2,193.26	56.1%
6148 · Subscriptions	2,656.05	7,000.00	-4,343.95	37.9%
6150 · Travel	68.15	500.00	-431.85	13.6%
6155 · Training	225.00	500.00	-275.00	45.0%
6165 · Liability Insurance	30,593.00	9,500.00	21,093.00	322.0%
6175 · Office Rental	12,818.44	26,000.00	-13,181.56	49.3%
6177 · CAM Fees	0.00	30,000.00	-30,000.00	0.0%
6180 · Discretionary - Supervisor	201.37	2,000.00	-1,798.63	10.1%
6190 · Computer Assist.	1,250.00	4,000.00	-2,750.00	31.3%
6195 · Bank Charges	200.00	525.00	-325.00	38.1%
6198 · E/A Partnership Fund	0.00	25,000.00	-25,000.00	0.0%
6210 · Office Supplies	1,185.83	5,000.00	-3,814.17	23.7%
6215 · Publications	207.00	1,000.00	-793.00	20.7%
6240 · Office Equipment	0.00	2,000.00	-2,000.00	0.0%
6245 · Equipment Leasing	862.84	2,500.00	-1,637.16	34.5%
6303 · Equipment Maint.	247.36	25,000.00	-24,752.64	1.0%
6305 · Traffic Signal Maint.	607.77	4,000.00	-3,392.23	15.2%
6306 · Snow Removal	0.00	3,500.00	-3,500.00	0.0%
6308 · Senior Snow Removal	1,320.00	12,000.00	-10,680.00	11.0%
6310 · Engineering Services	0.00	25,000.00	-25,000.00	0.0%
6315 · Street Lighting	7,084.80	18,000.00	-10,915.20	39.4%
6324 · Automotive/Fuel Oil	1,253.24	10,000.00	-8,746.76	12.5%
6401 · Road Signs	479.52	7,000.00	-6,520.48	6.9%
6501 · Supplies - Equip.	93.23	0.00	93.23	100.0%
6600 · Drainage	0.00	45,000.00	-45,000.00	0.0%
6605 · New Equipment	0.00	150,000.00	-150,000.00	0.0%
6990 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
7185 · Professional Services	135.00	2,000.00	-1,865.00	6.8%
8014 · IGA Agreement	49,119.24	70,000.00	-20,880.76	70.2%
9997 · Unrealized Gain/Loss	-6,233.88	0.00	-6,233.88	100.0%
Total Expense	214,738.86	807,975.00	-593,236.14	26.6%
Net Ordinary Income	426,246.59	333,411.00	92,835.59	127.8%
Other Income/Expense				
Other Expense				
TRANSFER OUT TO OTHER FUNDS	0.00	100,000.00	-100,000.00	0.0%
Total Other Expense	0.00	100,000.00	-100,000.00	0.0%
Net Other Income	0.00	-100,000.00	100,000.00	0.0%
Net Income	426,246.59	233,411.00	192,835.59	182.6%

08/12/26

Shields Township BUDGET vs. ACTUAL - ASSESSOR

March 1 through August 20, 2026

	Mar 1 - Aug 20, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6000 · Elected Officials Salaries	21,416.66	51,000.00	-29,583.34	42.0%
6001 · Staff Salaries	33,524.72	75,000.00	-41,475.28	44.7%
6020 · Employer's FICA	4,162.51	11,200.00	-7,037.49	37.2%
6025 · Employer's SUTA	5.06	250.00	-244.94	2.0%
6096 · Employer's IMRF	284.99	800.00	-515.01	35.6%
6115 · Building Maintenance	2,184.00	6,000.00	-3,816.00	36.4%
6130 · Legal Services	4,799.00	7,000.00	-2,201.00	68.6%
6135 · Postage	23.64	200.00	-176.36	11.8%
6139 · Internet	1,062.09	2,000.00	-937.91	53.1%
6140 · Telephone	929.72	2,500.00	-1,570.28	37.2%
6141 · Computer Software/Hardware	250.00	19,500.00	-19,250.00	1.3%
6146 · Printing	0.00	200.00	-200.00	0.0%
6147 · Dues & Conferences	0.00	4,000.00	-4,000.00	0.0%
6150 · Travel	0.00	500.00	-500.00	0.0%
6155 · Training	0.00	500.00	-500.00	0.0%
6175 · Office Rental	12,818.43	26,000.00	-13,181.57	49.3%
6190 · Computer Assist.	1,250.00	4,000.00	-2,750.00	31.3%
6210 · Office Supplies	704.74	2,000.00	-1,295.26	35.2%
6245 · Equipment Leasing	862.84	2,500.00	-1,637.16	34.5%
6990 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
7185 · Professional Services	43,650.00	90,000.00	-46,350.00	48.5%
Total Expense	127,928.40	305,450.00	-177,521.60	41.9%
Net Ordinary Income	-127,928.40	-305,450.00	177,521.60	41.9%
Net Income	-127,928.40	-305,450.00	177,521.60	41.9%

08/14/26

Shields Township BUDGET vs. ACTUAL - ROAD

March 1 through August 20, 2026

	Mar 1 - Aug 20, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Beginning Fund Balance	0.00	163,820.00	-163,820.00	0.0%
4010 · Property Tax	143,732.58	262,101.00	-118,368.42	54.8%
4020 · Replacement Tax	12,217.09	15,000.00	-2,782.91	81.4%
4030 · Interest Income	0.00	1,500.00	-1,500.00	0.0%
4490 · Refunds & Misc. Income	104.47	0.00	104.47	100.0%
Total Income	156,054.14	442,421.00	-286,366.86	35.3%
Gross Profit	156,054.14	442,421.00	-286,366.86	35.3%
Expense				
6001 · Staff Salaries	49,793.68	125,000.00	-75,206.32	39.8%
6016 · Health & Dental Ins..Staff	17,701.52	34,000.00	-16,298.48	52.1%
6020 · Employer's FICA	3,671.95	10,000.00	-6,328.05	36.7%
6025 · Employer's SUTA	104.59	500.00	-395.41	20.9%
6030 · Employer's Workers Comp.	0.00	8,000.00	-8,000.00	0.0%
6035 · Medical/Drug Testing	0.00	250.00	-250.00	0.0%
6096 · Employer's IMRF	390.20	2,000.00	-1,609.80	19.5%
6115 · Building Maintenance	0.00	6,000.00	-6,000.00	0.0%
6117 · Maintenance Service/Refuse	0.00	500.00	-500.00	0.0%
6120 · Security	0.00	600.00	-600.00	0.0%
6130 · Legal Services	0.00	3,000.00	-3,000.00	0.0%
6135 · Postage	0.00	75.00	-75.00	0.0%
6139 · Internet	539.05	1,500.00	-960.95	35.9%
6140 · Telephone	251.94	1,200.00	-948.06	21.0%
6141 · Computer Software/Hardware	0.00	2,000.00	-2,000.00	0.0%
6146 · Printing	0.00	500.00	-500.00	0.0%
6147 · Dues & Conferences	1,000.00	2,000.00	-1,000.00	50.0%
6148 · Subscriptions	5.98	0.00	5.98	100.0%
6150 · Travel	0.00	500.00	-500.00	0.0%
6155 · Training	0.00	500.00	-500.00	0.0%
6160 · Utilities	1,834.50	6,000.00	-4,165.50	30.6%
6165 · Liability Insurance	0.00	10,000.00	-10,000.00	0.0%
6176 · Real Estate Taxes	23.08	25.00	-1.92	92.3%
6178 · Julie Fees	0.00	250.00	-250.00	0.0%
6195 · Bank Charges	200.00	575.00	-375.00	34.8%
6210 · Office Supplies	1,530.51	3,000.00	-1,469.49	51.0%
6215 · Publications	45.00	300.00	-255.00	15.0%
6303 · Equipment Maint.	766.89	0.00	766.89	100.0%
6304 · Road Maint.	12,570.41	25,000.00	-12,429.59	50.3%
6307 · Lawncare	6,385.39	10,000.00	-3,614.61	63.9%
6311 · Rentals	0.00	1,500.00	-1,500.00	0.0%
6320 · Truck Testing	0.00	200.00	-200.00	0.0%
6322 · Road Salt	11,362.42	15,000.00	-3,637.58	75.7%
6323 · Tree Removal	0.00	15,000.00	-15,000.00	0.0%
6325 · Uniforms	158.89	500.00	-341.11	31.8%
6400 · Small Tools	110.95	1,500.00	-1,389.05	7.4%
6500 · Supplies - Building	0.00	2,000.00	-2,000.00	0.0%
6501 · Supplies - Equip.	637.63	2,500.00	-1,862.37	25.5%
6600 · Drainage	824.15	5,000.00	-4,175.85	16.5%
6990 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
Total Expense	109,908.73	297,475.00	-187,566.27	36.9%
Net Ordinary Income	46,145.41	144,946.00	-98,800.59	31.8%
Net Income	46,145.41	144,946.00	-98,800.59	31.8%

08/14/26

Shields Township
BUDGET vs. ACTUAL - CAPITAL
 March 1 through August 20, 2026

	Mar 1 - Aug 20, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Beginning Fund Balance	0.00	500,000.00	-500,000.00	0.0%
Total Income	0.00	500,000.00	-500,000.00	0.0%
Gross Profit	0.00	500,000.00	-500,000.00	0.0%
Expense				
6900 - Capital Expenditures	66,635.53	150,000.00	-83,364.47	44.4%
Total Expense	66,635.53	150,000.00	-83,364.47	44.4%
Net Ordinary Income	-66,635.53	350,000.00	-416,635.53	-19.0%
Other Income/Expense				
Other Income				
TRANSFER IN TO OTHER FUNDS	0.00	100,000.00	-100,000.00	0.0%
Total Other Income	0.00	100,000.00	-100,000.00	0.0%
Net Other Income	0.00	100,000.00	-100,000.00	0.0%
Net Income	-66,635.53	450,000.00	-516,635.53	-14.8%