

Shields Township Board Report Cover Sheet
January 15, 2025

Town Fund Expenses

Paid Expenses Town	\$ 23,641.49
Paid Expenses Assessor	\$ 10,708.80
Outstanding Town Bills for Approval	\$ -
Outstanding Assessors Bills for Approval	\$ -
Total	<u>\$ 34,350.29</u>

Road and Bridge Expenses

Paid Expenses	\$ 4,664.12
Outstanding R/B Bills for Approval	\$ -
Total	<u>\$ 4,664.12</u>

Grand Total	<u><u>\$ 39,014.41</u></u>
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Shields Township
BOARD AUDIT REPORT
As of January 15, 2026

	<u>Jan 15, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · LAKE FOREST B&T - TOWN - 9628	26,974.06
1011 · LAKE FOREST B&T - ROAD - 9652	23,082.60
1116 · T/F MAX SAFE MM - 5915	1,703,444.52
1130 · CD - TOWN	31,506.77
1135 · PETTY CASH	200.00
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Total Checking/Savings	1,785,207.95
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Total Current Assets	1,785,207.95
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TOTAL ASSETS	1,785,207.95
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LIABILITIES & EQUITY	0.00

Shields Township
MONTHLY CHECKS WRITTEN - TOWN

December 19, 2025 through January 15, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Airdo Werwas, LLC						
Check	01/12/2026	44359	FOIA REQUESTS - 11.10.25-11.25.25	6130 · Legal Services	Town	3,761.50
Total Airdo Werwas, LLC						3,761.50
Comcast						
Check	01/12/2026	44358	INTERNET SERVICE: 12.25.25-01.24.26	6139 · Internet	Town	140.25
Total Comcast						140.25
ComEd						
Check	12/30/2025	21390	0 RT-43 TALBOT NE COR	6315 · Street Lighting	Town	250.41
Total ComEd						250.41
FGK Services Inc.						
Check	12/30/2025	44351	JANITORIAL CLEANING - JANUARY 2026 & FUEL CHAR...	6115 · Building Maintenance	Town	336.00
Total FGK Services Inc.						336.00
First-Citizens Bank & Trust Co						
Check	01/12/2026	44355	KYOCERA COPIER LEASE - JANUARY 2025	6245 · Equipment Leasing	Town	209.02
Total First-Citizens Bank & Trust Co						209.02
First National Bank of Omaha						
Check	01/07/2026	EFT	INTUIT	6210 · Office Supplies	Town	59.92
Check	01/07/2026	EFT	MICROSOFT	6141 · Computer Software/Hardware	Town	10.80
Check	01/07/2026	EFT	CROWNE PLAZA	6147 · Dues & Conferences	Town	243.96
Check	01/07/2026	EFT	MICROSOFT	6141 · Computer Software/Hardware	Town	40.00
Check	01/07/2026	EFT	MICROSOFT	6141 · Computer Software/Hardware	Town	141.30
Check	01/07/2026	EFT	WALGREENS	6210 · Office Supplies	Town	51.93
Check	01/07/2026	EFT	YOUTUBE	6210 · Office Supplies	Town	13.99
Check	01/07/2026	EFT	WALGREENS	6210 · Office Supplies	Town	45.48
Check	01/07/2026	EFT	USPS	6135 · Postage	Town	78.00
Check	01/07/2026	EFT	INTUIT	6210 · Office Supplies	Town	74.90
Total First National Bank of Omaha						760.28
Gov. Accounting & Pro. Services, LLC						
Check	01/12/2026	44356	DECEMBER 2025	6125 · Accounting Services	Town	2,100.00
Total Gov. Accounting & Pro. Services, LLC						2,100.00
Kimley-Horn & Associates, Inc.						
Check	01/12/2026	44361	GENERAL ENGINEERING SERVICES	6310 · Engineering Services	Town	401.63
Total Kimley-Horn & Associates, Inc.						401.63
Konko Technologies						
Check	01/12/2026	44357	MANAGED IT	6190 · Computer Assist.	Town	250.00
Total Konko Technologies						250.00
Korogluyan Family Trust						
Check	01/12/2026	44353	JANUARY 2026 RENT	6175 · Office Rental	Town	1,929.34
Total Korogluyan Family Trust						1,929.34
McDonnell Tech Support LTD						
Check	12/30/2025	44349	ALARM.COM & EMERGENCY 24 - DECEMBER 2025	6120 · Security	Town	13.70
Total McDonnell Tech Support LTD						13.70
Revize LLC						
Check	01/12/2026	44354	NEW WEBSITE - INITIAL COST	6142 · Website Mgmt.	Town	13,450.00
Total Revize LLC						13,450.00
Verizon Wireless						
Check	12/30/2025	44348	SERVICE PERIOD: 11.14.25-12.13.25	6140 · Telephone	Town	39.36
Total Verizon Wireless						39.36
TOTAL						23,641.49

Shields Township
MONTHLY CHECKS WRITTEN - ASSESSOR

December 19, 2025 through January 15, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Airdo Werwas, LLC						
Check	01/12/2026	44360	SHIELDS TOWNSHIP GENERAL LEGAL MATTERS - 11.04.25-11.25.25	6130 · Legal Services	Assessor	7,323.30
Total Airdo Werwas, LLC						7,323.30
Comcast						
Check	01/12/2026	44358	INTERNET SERVICE: 12.25.25-01.24.26	6139 · Internet	Assessor	140.25
Total Comcast						140.25
FGK Services Inc.						
Check	12/30/2025	44351	JANITORIAL CLEANING - JANUARY 2026 & FUEL CHARGE	6115 · Building Maintenance	Assessor	336.00
Total FGK Services Inc.						336.00
First-Citizens Bank & Trust Co						
Check	01/12/2026	44355	KYOCERA COPIER LEASE - JANUARY 2025	6245 · Equipment Leasing	Assessor	209.02
Total First-Citizens Bank & Trust Co						209.02
First National Bank of Omaha						
Check	01/07/2026	EFT	CROWNE PLAZA	6147 · Dues & Conferences	Assessor	243.96
Check	01/07/2026	EFT	STAPES	6210 · Office Supplies	Assessor	21.93
Total First National Bank of Omaha						265.89
IAAO						
Check	12/30/2025	44350	2026 MEMBERSHIP DUES	6147 · Dues & Conferences	Assessor	255.00
Total IAAO						255.00
Konko Technologies						
Check	01/12/2026	44357	MANAGED IT	6190 · Computer Assist.	Assessor	250.00
Total Konko Technologies						250.00
Korogluyan Family Trust						
Check	01/12/2026	44353	JANUARY 2026 RENT	6175 · Office Rental	Assessor	1,929.34
Total Korogluyan Family Trust						1,929.34
TOTAL						10,708.80

Shields Township
MONTHLY CHECKS WRITTEN - ROAD

December 19, 2025 through January 15, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Comcast						
Check	01/12/2026	21399	INTERNET SERVICE: 01.09.29-02.08.26	6139 · Internet	Road	105.81
Total Comcast						105.81
ComEd						
Check	12/30/2025	21391	719 JENKISSON AVE. - 11.07.25-12.09.25	6160 · Utilities	Road	410.77
Total ComEd						410.77
Feece Oil Company						
Check	01/12/2026	21403	TANK RENTAL	6324 · Automotive/Fuel Oil	Road	100.00
Total Feece Oil Company						100.00
First National Bank of Omaha						
Check	01/07/2026	EFT	MENARDS	6501 · Supplies - Equip.	Road	51.96
Check	01/07/2026	EFT	STAPLES	6210 · Office Supplies	Road	56.97
Check	01/12/2026	EFT	APPLE	6210 · Office Supplies	Road	2.99
Check	01/12/2026	EFT	SAMS CLUB	6210 · Office Supplies	Road	90.99
Check	01/12/2026	EFT	SHELL OIL	6324 · Automotive/Fuel Oil	Road	92.59
Total First National Bank of Omaha						295.50
Havey Communications Inc						
Check	12/30/2025	21393	INSTALL & WIRE IGNITION BYPASS SWITCHES - SILVERADO PICKUP	6303 · Equipment Maint.	Road	305.80
Total Havey Communications Inc						305.80
Kimley-Horn & Associates, Inc.						
Check	01/12/2026	21400	GENERAL ENGINEERING SERVICES	6310 · Engineering Services	Road	0.00
Total Kimley-Horn & Associates, Inc.						0.00
Lake County Department Of Public Works						
Check	12/30/2025	21392	719 JENKISSON AVE. - SERVICE: 10.06.25-12.06.25	6160 · Utilities	Road	41.72
Total Lake County Department Of Public Works						41.72
Liteway Electrical Contractors, Inc.						
Check	12/30/2025	21394	RELOCATE DISCONNECTION SWITCHES, RE-WIRE SERVICE LIGHT FOR AIR COMPRESSOR, EXTEND P...	6115 · Building Maintenance	Road	2,943.83
Total Liteway Electrical Contractors, Inc.						2,943.83
McDonnell Tech Support LTD						
Check	12/30/2025	21389	ALARM.COM & EMERGENCY 24 - DECEMBER 2025	6120 · Security	Road	13.70
Total McDonnell Tech Support LTD						13.70
North Chicago Iron Works, Inc						
Check	01/12/2026	21405	MODIFY PLOW GUIDE EXTENSION	6303 · Equipment Maint.	Road	20.00
Total North Chicago Iron Works, Inc						20.00
North Shore Gas Co.						
Check	01/12/2026	21402	SERVICE PERIOD: 11.25.25-12.28.25	6160 · Utilities	Road	279.51
Total North Shore Gas Co.						279.51
Shell						
Check	01/12/2026	21401	FUEL - 12.23.25	6324 · Automotive/Fuel Oil	Road	50.00
Total Shell						50.00
Verizon Wireless						
Check	01/12/2026	21404	SERVICE PERIOD: 11.22.25-12.21.25	6140 · Telephone	Road	97.48
Total Verizon Wireless						97.48
TOTAL						4,664.12

Shields Township
BUDGET vs. ACTUAL - TOWN

March 1, 2025 through January 15, 2026

	Mar 1, '25 - Jan 15, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Property Tax	1,032,007.18	1,022,970.57	9,036.61	100.9%
4020 · Replacement Tax	41,142.19	30,000.00	11,142.19	137.1%
4030 · Interest Income	51,616.51	15,000.00	36,616.51	344.1%
4050 · Garbage/Refuse	1,175.00	2,000.00	-825.00	58.8%
4490 · Refunds & Misc. Income	5,276.64	4,000.00	1,276.64	131.9%
Total Income	1,131,217.52	1,073,970.57	57,246.95	105.3%
Gross Profit	1,131,217.52	1,073,970.57	57,246.95	105.3%
Expense				
6000 · Elected Officials Salaries	23,615.58	36,000.00	-12,384.42	65.6%
6001 · Staff Salaries	45,279.08	75,000.00	-29,720.92	60.4%
6016 · Health & Dental Ins..Staff	16,994.40	40,000.00	-23,005.60	42.5%
6020 · Employer's FICA	5,149.16	8,000.00	-2,850.84	64.4%
6025 · Employer's SUTA	45.17	1,000.00	-954.83	4.5%
6030 · Employer's Workers Comp.	12,068.00	8,000.00	4,068.00	150.9%
6035 · Medical/Drug Testing	0.00	250.00	-250.00	0.0%
6096 · Employer's IMRF	384.76	1,000.00	-615.24	38.5%
6115 · Building Maintenance	5,043.87	5,500.00	-456.13	91.7%
6120 · Security	136.60	500.00	-363.40	27.3%
6125 · Accounting Services	31,400.00	38,000.00	-6,600.00	82.6%
6130 · Legal Services	158,170.50	75,000.00	83,170.50	210.9%
6135 · Postage	690.00	500.00	190.00	138.0%
6139 · Internet	1,428.05	2,000.00	-571.95	71.4%
6140 · Telephone	1,881.88	2,000.00	-118.12	94.1%
6141 · Computer Software/Hardware	3,065.49	5,000.00	-1,934.51	61.3%
6142 · Website Mgmt.	13,543.37	3,000.00	10,543.37	451.4%
6146 · Printing	1,832.16	4,000.00	-2,167.84	45.8%
6147 · Dues & Conferences	4,468.77	4,000.00	468.77	111.7%
6150 · Travel	315.00	500.00	-185.00	63.0%
6155 · Training	225.00	500.00	-275.00	45.0%
6165 · Liability Insurance	18,222.00	8,000.00	10,222.00	227.8%
6175 · Office Rental	19,293.40	26,000.00	-6,706.60	74.2%
6177 · CAM Fees	0.00	25,000.00	-25,000.00	0.0%
6180 · Discretionary - Supervisor	0.00	2,000.00	-2,000.00	0.0%
6190 · Computer Assist.	3,500.00	4,000.00	-500.00	87.5%
6195 · Bank Charges	440.00	525.00	-85.00	83.8%
6198 · E/A Partnership Fund	15,000.00	25,000.00	-10,000.00	60.0%
6210 · Office Supplies	5,267.02	5,000.00	267.02	105.3%
6215 · Publications	408.28	1,000.00	-591.72	40.8%
6240 · Office Equipment	0.00	2,000.00	-2,000.00	0.0%
6245 · Equipment Leasing	2,120.73	2,500.00	-379.27	84.8%
6303 · Equipment Maint.	163.61	25,000.00	-24,836.39	0.7%
6305 · Traffic Signal Maint.	2,337.87	3,000.00	-662.13	77.9%
6306 · Snow Removal	5,610.00	3,500.00	2,110.00	160.3%
6310 · Engineering Services	401.63	20,000.00	-19,598.37	2.0%
6315 · Street Lighting	12,407.09	16,000.00	-3,592.91	77.5%
6324 · Automotive/Fuel Oil	3,312.13	4,000.00	-687.87	82.8%
6401 · Road Signs	3,344.96	7,000.00	-3,655.04	47.8%
6501 · Supplies - Equip.	12.99	0.00	12.99	100.0%
6600 · Drainage	0.00	49,000.00	-49,000.00	0.0%
6605 · New Equipment	62,282.43	65,000.00	-2,717.57	95.8%
6990 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
7185 · Professional Services	2,166.25	900.00	1,266.25	240.7%
8014 · IGA Agreement	4,835.71	15,000.00	-10,164.29	32.2%
Total Expense	486,862.94	620,175.00	-133,312.06	78.5%
Net Ordinary Income	644,354.58	453,795.57	190,559.01	142.0%
Net Income	644,354.58	453,795.57	190,559.01	142.0%

Shields Township
BUDGET vs. ACTUAL - ASSESSOR

March 1, 2025 through January 15, 2026

	Mar 1, '25 - Jan 15, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6000 · Elected Officials Salaries	41,666.70	50,000.00	-8,333.30	83.3%
6001 · Staff Salaries	59,729.78	70,000.00	-10,270.22	85.3%
6020 · Employer's FICA	7,756.84	9,500.00	-1,743.16	81.7%
6025 · Employer's SUTA	26.27	650.00	-623.73	4.0%
6096 · Employer's IMRF	507.76	1,400.00	-892.24	36.3%
6115 · Building Maintenance	4,457.00	5,000.00	-543.00	89.1%
6130 · Legal Services	20,343.74	5,000.00	15,343.74	406.9%
6135 · Postage	0.00	200.00	-200.00	0.0%
6139 · Internet	1,428.01	2,000.00	-571.99	71.4%
6140 · Telephone	1,405.73	2,000.00	-594.27	70.3%
6141 · Computer Software/Hardware	11,260.84	18,500.00	-7,239.16	60.9%
6142 · Website Mgmt.	0.00	1,500.00	-1,500.00	0.0%
6146 · Printing	0.00	200.00	-200.00	0.0%
6147 · Dues & Conferences	1,158.96	2,000.00	-841.04	57.9%
6150 · Travel	0.00	500.00	-500.00	0.0%
6155 · Training	0.00	500.00	-500.00	0.0%
6175 · Office Rental	19,293.40	25,000.00	-5,706.60	77.2%
6177 · CAM Fees	0.00	25,000.00	-25,000.00	0.0%
6190 · Computer Assist.	2,500.00	4,000.00	-1,500.00	62.5%
6210 · Office Supplies	1,231.13	2,000.00	-768.87	61.6%
6245 · Equipment Leasing	2,120.68	2,500.00	-379.32	84.8%
6990 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
7185 · Professional Services	21,915.00	90,000.00	-68,085.00	24.4%
Total Expense	196,801.84	317,750.00	-120,948.16	61.9%
Net Ordinary Income	-196,801.84	-317,750.00	120,948.16	61.9%
Net Income	-196,801.84	-317,750.00	120,948.16	61.9%

Shields Township
BUDGET vs. ACTUAL - ROAD

March 1, 2025 through January 15, 2026

	Mar 1, '25 - Jan 15, 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Property Tax	261,856.70	254,325.47	7,531.23	103.0%
4020 · Replacement Tax	14,903.80	30,000.00	-15,096.20	49.7%
4030 · Interest Income	1,472.30	5,000.00	-3,527.70	29.4%
4095 · Sale of Fixed Asset	3,750.00	0.00	3,750.00	100.0%
4490 · Refunds & Misc. Income	0.00	1,000.00	-1,000.00	0.0%
Total Income	281,982.80	290,325.47	-8,342.67	97.1%
Gross Profit	281,982.80	290,325.47	-8,342.67	97.1%
Expense				
6001 · Staff Salaries	87,710.18	91,530.00	-3,819.82	95.8%
6016 · Health & Dental Ins..Staff	20,219.22	0.00	20,219.22	100.0%
6020 · Employer's FICA	6,550.71	7,200.00	-649.29	91.0%
6025 · Employer's SUTA	159.44	500.00	-340.56	31.9%
6030 · Employer's Workers Comp.	0.00	8,000.00	-8,000.00	0.0%
6035 · Medical/Drug Testing	99.00	0.00	99.00	100.0%
6096 · Employer's IMRF	682.00	2,000.00	-1,318.00	34.1%
6115 · Building Maintenance	6,078.33	5,000.00	1,078.33	121.6%
6117 · Maintenance Service/Refuse	430.00	500.00	-70.00	86.0%
6120 · Security	136.60	500.00	-363.40	27.3%
6130 · Legal Services	1,097.50	0.00	1,097.50	100.0%
6135 · Postage	0.00	75.00	-75.00	0.0%
6139 · Internet	1,135.02	1,500.00	-364.98	75.7%
6140 · Telephone	985.91	0.00	985.91	100.0%
6141 · Computer Software/Hardware	2,019.73	600.00	1,419.73	336.6%
6146 · Printing	432.62	500.00	-67.38	86.5%
6147 · Dues & Conferences	1,070.00	3,000.00	-1,930.00	35.7%
6150 · Travel	0.00	500.00	-500.00	0.0%
6155 · Training	0.00	500.00	-500.00	0.0%
6160 · Utilities	3,809.87	4,000.00	-190.13	95.2%
6165 · Liability Insurance	0.00	8,000.00	-8,000.00	0.0%
6176 · Real Estate Taxes	23.14	25.00	-1.86	92.6%
6195 · Bank Charges	480.00	500.00	-20.00	96.0%
6210 · Office Supplies	998.44	3,000.00	-2,001.56	33.3%
6215 · Publications	0.00	300.00	-300.00	0.0%
6303 · Equipment Maint.	10,639.55	0.00	10,639.55	100.0%
6304 · Road Maint.	50,204.24	70,000.00	-19,795.76	71.7%
6307 · Lawncare	8,846.55	10,000.00	-1,153.45	88.5%
6311 · Rentals	1,583.00	500.00	1,083.00	316.6%
6320 · Truck Testing	0.00	200.00	-200.00	0.0%
6322 · Road Salt	0.00	15,000.00	-15,000.00	0.0%
6323 · Tree Removal	11,995.00	10,000.00	1,995.00	120.0%
6324 · Automotive/Fuel Oil	1,466.58	0.00	1,466.58	100.0%
6325 · Uniforms	0.00	500.00	-500.00	0.0%
6400 · Small Tools	201.95	1,600.00	-1,398.05	12.6%
6500 · Supplies - Building	0.00	2,000.00	-2,000.00	0.0%
6501 · Supplies - Equip.	1,003.40	5,000.00	-3,996.60	20.1%
6600 · Drainage	10,322.13	5,000.00	5,322.13	206.4%
6605 · New Equipment	879.68	0.00	879.68	100.0%
6990 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
Total Expense	231,259.79	258,530.00	-27,270.21	89.5%
Net Ordinary Income	50,723.01	31,795.47	18,927.54	159.5%
Net Income	50,723.01	31,795.47	18,927.54	159.5%