Shields Township Board Report Cover Sheet
October 15, 2026

Town Fund Expenses

Paid Expenses Town	$ 19,287.50
Town Payroll	7,605.81
Paid Expenses Assessor	8,093.75
Assessor Payroll	10,637.53
Total	**$ 45,624.59**

General Assistance Fund Expenses

General Assistance	
Total	**$ -**

Road and Bridge Expenses

Paid Expenses	$ 13,303.42
Road Payroll	$ 9,342.38
Total	**$ 22,645.80**

Capital Projects Expenses

Paid Expenses	
Total	**$ -**

Grand Total	**$ 68,270.39**

Shields Township
BOARD AUDIT REPORT
As of October 15, 2026

	Oct 15, 26
ASSETS	
Current Assets	
Checking/Savings	
1010 · LAKE FOREST B&T - TOWN - 9628	14,644.95
1011 · LAKE FOREST B&T - ROAD - 9652	16,109.21
1012 · LAKE FOREST B&T - CAPITAL- 6708	433,270.25
1116 · T/F MAX SAFE MM - 5915	1,800,691.39
1130 · CD - TOWN	31,984.38
1135 · PETTY CASH	200.00
Total Checking/Savings	2,296,900.18
Total Current Assets	2,296,900.18
Other Assets	
1410 · Wintrust Wealth Management Acct	381,690.21
Total Other Assets	381,690.21
TOTAL ASSETS	**2,678,590.39**
LIABILITIES & EQUITY	0.00

Shields Township
MONTHLY CHECKS WRITTEN - TOWN
September 25 through October 15, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
2025 Liteway Electrical Contractors						
Check	10/05/2026	44550	RAISE/INSTALL COMMUNIC...	6115 · Building Maintenance	Town	291.00
Total 2025 Liteway Electrical Contractors						291.00
Airdo Werwas, LLC						
Check	10/05/2026	44542	SHIELDS TOWNSHIP GENE...	6130 · Legal Services	Town	3,093.33
Check	10/05/2026	44543	SHIELDS TOWNSHIP GENE...	6130 · Legal Services	Town	4,215.04
Total Airdo Werwas, LLC						7,308.37
Amazon						
Check	10/05/2026	ACH	CAT 6 ETHERNET CABLE	6210 · Office Supplies	Town	28.50
Total Amazon						28.50
Comcast						
Check	10/05/2026	44549	INTERNET SERVICE: 09.25....	6139 · Internet	Town	176.41
Total Comcast						176.41
FGK Services Inc.						
Check	10/05/2026	44551	JANITORIAL CLEANING - O...	6115 · Building Maintenance	Town	336.00
Total FGK Services Inc.						336.00
First National Bank of Omaha						
Check	10/07/2026	EFT	APPLE	6148 · Subscriptions	Town	2.99
Check	10/07/2026	EFT	WEB*BLUEHOST.COM	6148 · Subscriptions	Town	515.52
Check	10/07/2026	EFT	MICROSOFT	6148 · Subscriptions	Town	12.00
Check	10/07/2026	EFT	MENARDS	6115 · Building Maintenance	Town	87.27
Check	10/07/2026	EFT	MICROSOFT	6148 · Subscriptions	Town	42.00
Check	10/07/2026	EFT	MICROSOFT	6148 · Subscriptions	Town	148.62
Check	10/07/2026	EFT	BROGANS AWARDS	6180 · Discretionary - Supervisor	Town	92.12
Check	10/07/2026	EFT	GOOGLE	6148 · Subscriptions	Town	15.99
Check	10/07/2026	EFT	INTUIT	6148 · Subscriptions	Town	52.55
Total First National Bank of Omaha						969.06
HITEC INSTALLATIONS						
Check	10/05/2026	44547	TELEPHONE MAINTENANCE	7185 · Professional Services	Town	200.00
Total HITEC INSTALLATIONS						200.00
Integrity Essentials LLC						
Check	10/05/2026	44540	EQUIPMENT OPERATOR	6600 · Drainage	Town	7,662.50
Total Integrity Essentials LLC						7,662.50
Korogluyan Family Trust						
Check	10/05/2026	44548	DECEMBER 2026 RENT	6175 · Office Rental	Town	1,929.34
Total Korogluyan Family Trust						1,929.34
Nextiva Inc.						
Check	10/05/2026	44546	TELEPHONE - 09.25.26-10.2...	6140 · Telephone	Town	158.03
Total Nextiva Inc.						158.03
The Mulch Center						
Check	10/05/2026	44544	SCREENED TOPSOIL & STR...	6600 · Drainage	Town	189.00
Total The Mulch Center						189.00
Verizon Wireless						
Check	10/05/2026	44545	SERVICE PERIOD: 08.14.26-...	6140 · Telephone	Town	39.29
Total Verizon Wireless						39.29
TOTAL						**19,287.50**

Shields Township
MONTHLY CHECKS WRITTEN - ASSESSOR
September 25 through October 15, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Amazon						
Check	10/05/2026	ACH	PASSWORD BOOK	6210 · Office Supplies	Assessor	8.98
Total Amazon						8.98
Comcast						
Check	10/05/2026	44549	INTERNET SERVICE: 09.25....	6139 · Internet	Assessor	176.40
Total Comcast						176.40
FGK Services Inc.						
Check	10/05/2026	44551	JANITORIAL CLEANING - O...	6115 · Building Maintenance	Assessor	336.00
Total FGK Services Inc.						336.00
JRM Consulting Inc.						
Check	10/05/2026	44541	ASSESSORS IMS LICENSIN...	6141 · Computer Software/Hardware	Assessor	5,485.00
Total JRM Consulting Inc.						5,485.00
Korogluyan Family Trust						
Check	10/05/2026	44548	DECEMBER 2026 RENT	6175 · Office Rental	Assessor	1,929.34
Total Korogluyan Family Trust						1,929.34
Nextiva Inc.						
Check	10/05/2026	44546	TELEPHONE - 09.25.26-10.2...	6140 · Telephone	Assessor	158.03
Total Nextiva Inc.						158.03
TOTAL						**8,093.75**

Shields Township
MONTHLY CHECKS WRITTEN - ROAD
September 25 through October 15, 2026

Type	Date	Num	Memo	Account	Class	Paid Amount
Airdo Werwas, LLC						
Check	10/05/2026	21588	SHIELDS TOWNSHIP HIGH...	6130 · Legal Services	Road	8,834.20
Check	10/05/2026	21589	SHIELDS TOWNSHIP HIGH...	6130 · Legal Services	Road	3,881.50
Total Airdo Werwas, LLC						12,715.70
First National Bank of Omaha						
Check	10/07/2026	EFT	SAMS CLUB	6210 · Office Supplies	Road	172.40
Check	10/07/2026	EFT	LAKE COUNTY HOSE	6501 · Supplies - Equip.	Road	144.96
Check	10/07/2026	EFT	MENARDS	6501 · Supplies - Equip.	Road	163.55
Total First National Bank of Omaha						480.91
North Shore Gas Co.						
Check	10/05/2026	21586	SERVICE PERIOD: 08.26.26-...	6160 · Utilities	Road	45.80
Total North Shore Gas Co.						45.80
North Shore Water Reclamation District						
Check	10/05/2026	21587	SERVICE PERIOD: 04.06.26-...	6160 · Utilities	Road	21.72
Total North Shore Water Reclamation District						21.72
Verizon Wireless						
Check	10/05/2026	44545	SERVICE PERIOD: 08.14.26-...	6140 · Telephone	Road	39.29
Total Verizon Wireless						39.29
TOTAL						**13,303.42**

10/19/26

Shields Township
BUDGET vs. ACTUAL - TOWN
March 1 through October 15, 2026

	Mar 1 - Oct 15, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Property Tax	1,063,475.42	1,076,186.00	-12,710.58	98.8%
4020 · Replacement Tax	26,857.35	30,000.00	-3,142.65	89.5%
4030 · Interest Income	31,595.50	30,000.00	1,595.50	105.3%
4050 · Garbage/Refuse	800.00	1,200.00	-400.00	66.7%
4070 · Permits	100.00	0.00	100.00	100.0%
4490 · Refunds & Misc. Income	4,735.58	4,000.00	735.58	118.4%
Total Income	1,127,563.85	1,141,386.00	-13,822.15	98.8%
Gross Profit	1,127,563.85	1,141,386.00	-13,822.15	98.8%
Expense				
6000 · Elected Officials Salaries	23,275.03	40,000.00	-16,724.97	58.2%
6001 · Staff Salaries	33,885.28	70,000.00	-36,114.72	48.4%
6016 · Health & Dental Ins..Staff	15,090.58	30,000.00	-14,909.42	50.3%
6020 · Employer's FICA	4,322.25	8,500.00	-4,177.75	50.9%
6025 · Employer's SUTA	118.28	300.00	-181.72	39.4%
6030 · Employer's Workers Comp.	0.00	5,500.00	-5,500.00	0.0%
6096 · Employer's IMRF	288.00	1,200.00	-912.00	24.0%
6115 · Building Maintenance	3,507.27	6,000.00	-2,492.73	58.5%
6120 · Security	0.00	1,200.00	-1,200.00	0.0%
6125 · Accounting Services	27,800.00	38,000.00	-10,200.00	73.2%
6130 · Legal Services	53,211.46	100,000.00	-46,788.54	53.2%
6135 · Postage	312.00	750.00	-438.00	41.6%
6139 · Internet	1,419.94	2,000.00	-580.06	71.0%
6140 · Telephone	1,619.44	2,500.00	-880.56	64.8%
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	2,881.69	2,500.00	381.69	115.3%
6147 · Dues & Conferences	3,381.24	5,000.00	-1,618.76	67.6%
6148 · Subscriptions	3,799.80	7,000.00	-3,200.20	54.3%
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	16,677.12	26,000.00	-9,322.88	64.1%
6177 · CAM Fees	0.00	30,000.00	-30,000.00	0.0%
6180 · Discretionary - Supervisor	293.49	2,000.00	-1,706.51	14.7%
6190 · Computer Assist.	1,750.00	4,000.00	-2,250.00	43.8%
6195 · Bank Charges	280.00	525.00	-245.00	53.3%
6198 · E/A Partnership Fund	0.00	25,000.00	-25,000.00	0.0%
6210 · Office Supplies	1,414.60	5,000.00	-3,585.40	28.3%
6215 · Publications	271.00	1,000.00	-729.00	27.1%
6240 · Office Equipment	0.00	2,000.00	-2,000.00	0.0%
6245 · Equipment Leasing	1,631.30	2,500.00	-868.70	65.3%
6303 · Equipment Maint.	702.64	25,000.00	-24,297.36	2.8%
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%
6307 · Lawncare	281.97	0.00	281.97	100.0%
6308 · Senior Snow Removal	1,320.00	12,000.00	-10,680.00	11.0%
6310 · Engineering Services	2,500.00	25,000.00	-22,500.00	10.0%
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	2,696.64	7,000.00	-4,303.36	38.5%
6501 · Supplies - Equip.	93.23	0.00	93.23	100.0%
6600 · Drainage	27,136.62	45,000.00	-17,863.38	60.3%
6605 · New Equipment	0.00	150,000.00	-150,000.00	0.0%

10/19/26

Shields Township
BUDGET vs. ACTUAL - TOWN
March 1 through October 15, 2026

	Mar 1 - Oct 15, 26	Budget	$ Over Budget	% of Budget
6990 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
7185 · Professional Services	335.00	2,000.00	-1,665.00	16.8%
8014 · IGA Agreement	73,119.24	70,000.00	3,119.24	104.5%
Total Expense	345,247.07	807,975.00	-462,727.93	42.7%
Net Ordinary Income	782,316.78	333,411.00	448,905.78	234.6%
Other Income/Expense				
Other Income				
9997 · Unrealized Gain/Loss	8,316.28	0.00	8,316.28	100.0%
Total Other Income	8,316.28	0.00	8,316.28	100.0%
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	8,316.28	-100,000.00	108,316.28	-8.3%
Net Income	**790,633.06**	**233,411.00**	**557,222.06**	**338.7%**

10/13/26

Shields Township
BUDGET vs. ACTUAL - ASSESSOR
March 1 through October 15, 2026

	Mar 1 - Oct 15, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Expense				
6000 · Elected Officials Salaries	29,916.66	51,000.00	-21,083.34	58.7%
6001 · Staff Salaries	44,699.64	75,000.00	-30,300.36	59.6%
6020 · Employer's FICA	5,667.63	11,200.00	-5,532.37	50.6%
6025 · Employer's SUTA	106.88	250.00	-143.12	42.8%
6096 · Employer's IMRF	379.99	800.00	-420.01	47.5%
6115 · Building Maintenance	2,940.00	6,000.00	-3,060.00	49.0%
6130 · Legal Services	5,558.60	7,000.00	-1,441.40	79.4%
6135 · Postage	23.64	200.00	-176.36	11.8%
6139 · Internet	1,419.89	2,000.00	-580.11	71.0%
6140 · Telephone	1,245.78	2,500.00	-1,254.22	49.8%
6141 · Computer Software/Hardware	5,735.00	19,500.00	-13,765.00	29.4%
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	16,677.11	26,000.00	-9,322.89	64.1%
6190 · Computer Assist.	1,750.00	4,000.00	-2,250.00	43.8%
6210 · Office Supplies	899.17	2,000.00	-1,100.83	45.0%
6245 · Equipment Leasing	1,631.30	2,500.00	-868.70	65.3%
6990 · Miscellaneous Expense	0.00	300.00	-300.00	0.0%
7185 · Professional Services	65,475.00	90,000.00	-24,525.00	72.8%
Total Expense	184,126.29	305,450.00	-121,323.71	60.3%
Net Ordinary Income	-184,126.29	-305,450.00	121,323.71	60.3%
Net Income	**-184,126.29**	**-305,450.00**	**121,323.71**	**60.3%**

10/13/26

Shields Township
BUDGET vs. ACTUAL - ROAD
March 1 through October 15, 2026

	Mar 1 - Oct 15, 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	258,406.11	262,101.00	-3,694.89	98.6%
4020 · Replacement Tax	13,137.42	15,000.00	-1,862.58	87.6%
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	271,648.00	442,421.00	-170,773.00	61.4%
Gross Profit	271,648.00	442,421.00	-170,773.00	61.4%
Expense				
6001 · Staff Salaries	68,352.22	125,000.00	-56,647.78	54.7%
6016 · Health & Dental Ins..Staff	26,115.27	34,000.00	-7,884.73	76.8%
6020 · Employer's FICA	5,032.80	10,000.00	-4,967.20	50.3%
6025 · Employer's SUTA	227.14	500.00	-272.86	45.4%
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	535.87	2,000.00	-1,464.13	26.8%
6115 · Building Maintenance	1,268.00	6,000.00	-4,732.00	21.1%
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	13,616.70	3,000.00	10,616.70	453.9%
6135 · Postage	0.00	75.00	-75.00	0.0%
6139 · Internet	750.81	1,500.00	-749.19	50.1%
6140 · Telephone	330.52	1,200.00	-869.48	27.5%
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	8.97	0.00	8.97	100.0%
6150 · Travel	0.00	500.00	-500.00	0.0%
6155 · Training	0.00	500.00	-500.00	0.0%
6160 · Utilities	2,283.35	6,000.00	-3,716.65	38.1%
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	280.00	575.00	-295.00	48.7%
6210 · Office Supplies	1,787.02	3,000.00	-1,212.98	59.6%
6215 · Publications	45.00	300.00	-255.00	15.0%
6303 · Equipment Maint.	766.89	0.00	766.89	100.0%
6304 · Road Maint.	14,057.03	25,000.00	-10,942.97	56.2%
6307 · Lawncare	7,254.56	10,000.00	-2,745.44	72.5%
6310 · Engineering Services	1,095.00	0.00	1,095.00	100.0%
6311 · Rentals	0.00	1,500.00	-1,500.00	0.0%
6315 · Street Lighting	961.00	0.00	961.00	100.0%
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	12,375.00	15,000.00	-2,625.00	82.5%
6325 · Uniforms	158.89	500.00	-341.11	31.8%
6400 · Small Tools	398.87	1,500.00	-1,101.13	26.6%
6500 · Supplies - Building	0.00	2,000.00	-2,000.00	0.0%
6501 · Supplies - Equip.	1,224.42	2,500.00	-1,275.58	49.0%
6600 · Drainage	0.00	5,000.00	-5,000.00	0.0%
6990 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%
Total Expense	171,310.83	297,475.00	-126,164.17	57.6%
Net Ordinary Income	100,337.17	144,946.00	-44,608.83	69.2%
Net Income	**100,337.17**	**144,946.00**	**-44,608.83**	**69.2%**

10/13/26

Shields Township
BUDGET vs. ACTUAL - CAPITAL
March 1 through October 15, 2026

	Mar 1 - Oct 15, 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				
6195 · Bank Charges	94.22	0.00	94.22	100.0%
6900 · Capital Expenditures	66,635.53	150,000.00	-83,364.47	44.4%
Total Expense	66,729.75	150,000.00	-83,270.25	44.5%
Net Ordinary Income	-66,729.75	350,000.00	-416,729.75	-19.1%
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	**-66,729.75**	**450,000.00**	**-516,729.75**	**-14.8%**