



OCTOBER 11, 2023 6:00 P.M.
MEETING OF THE DEKALB TOWNSHIP BOARD
2323 SOUTH FOURTH STREET - DEKALB, IL 60115

As a convenience to the public, the Township provides remote viewing of monthly meetings. Remote viewing mode does not provide for public participation.

Join Zoom Meeting <https://us02web.zoom.us/j/83445212766>

Meeting ID: 834 4521 2766 Dial in: 13126266799

- A. Call to Order – Roll Call
- B. Pledge of Allegiance
- C. Approval of Agenda
- D. Public Comment
- E. Presentations
 - a. FY23 Audit - Newkirk and Associates, Inc.
- F. Reports
 - a. Supervisor's Report
 - b. Clerk's Report
 - c. Highway Commissioner's Report
 - d. Assessor's Report
 - e. Trustees Reports
- G. Bill Paying
 - a. September Audit Report and October Bills to Pay
 - b. Receive, File, and Approve Treasurer's September Budget Report
- H. Unfinished Business
- I. New Business
 - a. Discussion and Approval of FY 23 Audit
 - b. Discussion of Community Needs Assessment – NIU Center for Governmental Studies
 - c. Discussion of DeKalb Township and Road District Personnel Policy and Procedures
 - d. Approval of Minutes of the Regular Board of Trustees Meeting of September 13, 2023
- J. Executive Session
- K. Other Business
 - a. Next Regular Meeting November 8, 2023 at 6:00 p.m.
- L. Adjournment

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Year Ended March 31, 2023

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
DeKalb Township
DeKalb County, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of DeKalb Township, DeKalb County, Illinois (the Township) as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of DeKalb Township, DeKalb County, Illinois, as of March 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of DeKalb Township, DeKalb County, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about DeKalb Township, DeKalb County, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of DeKalb Township, DeKalb County, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about DeKalb Township, DeKalb County, Illinois' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, multiyear schedule of changes in net pension liability/(asset) and related ratios-IMRF, and multiyear schedule of IMRF contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Plano, Illinois
October 9, 2023

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS
STATEMENT OF NET POSITION
March 31, 2023

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 2,818,822
MFT Funds Held by DeKalb Co	135,061
Property Tax Receivable	2,516,828
Technology Fees Receivable	5,878
Deposits on Equipment	160,000
Prepays	4,126
Total Current Assets	<u>5,640,715</u>
Noncurrent Assets	
Capital assets	
Land	314,638
Other Capital Assets	9,274,565
Accumulated Depreciation	<u>(3,701,175)</u>
Total Capital Assets	<u>5,888,028</u>
Total Noncurrent Assets	<u>5,888,028</u>
Total Assets	<u>11,528,743</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>851,796</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 12,380,539</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 20,991
Accrued Payroll	17,045
Compensated Absences (current portion)	<u>16,441</u>
Total Current Liabilities	<u>54,477</u>
Noncurrent Liabilities	
Net Pension Liability - IMRF	<u>246,135</u>
Total Noncurrent Liabilities	<u>246,135</u>
Total Liabilities	<u>300,612</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	2,516,828
Motor Fuel Taxes	135,061
Deferred Items - IMRF	<u>411,845</u>
Total Deferred Inflows of Resources	<u>3,063,734</u>
Total Liabilities and Deferred Inflows of Resources	<u>3,364,346</u>
NET POSITION	
Net investment in capital assets	5,888,028
Nonspendable	4,126
Restricted for:	
Social Services	336,409
Road and Bridge	1,228,589
Unrestricted	<u>1,559,041</u>
Total Net Position	<u>9,016,193</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 12,134,404</u>

See notes to financial statements.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended March 31, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					Governmental Activities Total
General government	\$ 689,875	\$ -	\$ -	\$ -	\$ (689,875)
Public works	1,440,051	7,060	-	-	(1,432,991)
Social services	452,728	2,350	-	-	(450,378)
Total governmental activities:	2,582,654	9,410	-	-	(2,573,244)
General revenues:					
Taxes:					
Property taxes					
					\$ 2,273,296
Replacement taxes					
					272,401
Motor fuel taxes					
					290,440
Intergovernmental					
					4,423
Miscellaneous					
					13,554
Gain on sale of capital assets					
					33,750
Interest					
					4,240
Total general revenue					2,892,104
Change in net position					318,860
Net position, beginning					8,697,333
Net position, ending					\$ 9,016,193

See notes to financial statements.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2023

	General Town	General Assistance	Road and Bridge	Permanent Road	Building & Equipment	Special Bridge	Total Governmental Funds
ASSETS							
Cash and investments	\$ 1,391,555	\$ 334,918	\$ 325,446	\$ 447,327	\$ 2,871	\$ 316,705	\$ 2,818,822
MFT funds held by DeKalb Co	-	-	-	135,061	-	-	135,061
Receivables							
Property taxes	924,009	213,549	386,327	847,536	145,407	-	2,516,828
Technology Fees	-	5,878	-	-	-	-	5,878
Due from other funds	-	-	-	-	-	-	-
Deposits on Equipment	-	-	-	-	160,000	-	160,000
Prepays	1,898	-	2,228	-	-	-	4,126
Total assets	\$ 2,317,462	\$ 554,345	\$ 714,001	\$ 1,429,924	\$ 308,278	\$ 316,705	\$ 5,640,715
LIABILITIES							
Accounts payable	\$ 3,256	\$ 456	\$ 15,802	\$ 1,477	-	-	\$ 20,991
Accrued payroll	4,405	3,931	316	8,393	-	-	17,045
Due to other funds	-	-	-	-	-	-	-
Total liabilities	7,661	4,387	16,118	9,870	-	-	38,036
DEFERRED INFLOWS OF RESOURCES							
Property taxes	924,009	213,549	386,327	847,536	145,407	-	2,516,828
Motor fuel taxes	-	-	-	135,061	-	-	135,061
Total deferred inflows of resources	924,009	213,549	386,327	982,597	145,407	-	2,651,889
Total liabilities and deferred inflows of resources	931,670	217,936	402,445	992,467	145,407	-	2,689,925
FUND BALANCES							
Nonspendable	1,898	-	2,228	-	-	-	4,126
Restricted for:							
Social services	-	336,409	-	-	-	-	336,409
Road and bridge	-	-	309,328	437,457	162,871	316,705	1,226,361
Unassigned	1,383,894	-	-	-	-	-	1,383,894
Total fund balances	1,385,792	336,409	311,556	437,457	162,871	316,705	2,950,790
Total liabilities, deferred inflows of resources and fund balance	\$ 2,317,462	\$ 554,345	\$ 714,001	\$ 1,429,924	\$ 308,278	\$ 316,705	\$ 5,640,715

See notes to financial statements.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
March 31, 2023

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 2,950,790
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities of \$9,589,203 net of accumulated depreciation of 3,701,175, are not financial resources and, therefore, are not reported in the funds	5,888,028
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A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds	
Net Pension Asset - IMRF	-

Deferred outflows (inflows) of resources related to pension are not reported in the funds	439,951
Deferred Items - IMRF	

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	
Compensated Absences	(16,441)
Net Pension Liability - IMRF	(246,135)

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 9,016,193</u>
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See notes to financial statements.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended March 31, 2023

REVENUES	General Town	General Assistance	Road and Bridge	Permanent Road	Building & Equipment	Special Bridge	Total Governmental Funds
Property Taxes	\$ 910,960	\$ 207,495	\$ 182,396	\$ 830,431	\$ 142,014	\$ -	\$ 2,273,296
Replacement Taxes	125,977	-	146,424	-	-	-	272,401
Motor Fuel Taxes	-	-	-	290,440	-	-	290,440
Intergovernmental	2,044	-	2,379	-	-	-	4,423
Cemetery	550	-	-	-	-	-	550
Miscellaneous	5,151	1,800	4,322	3,230	179	7,732	22,414
Interest	1,920	431	478	1,024	166	221	4,240
Total revenues	<u>1,046,602</u>	<u>209,726</u>	<u>335,999</u>	<u>1,125,125</u>	<u>142,359</u>	<u>7,953</u>	<u>2,867,764</u>
EXPENDITURES							
Current							
General Government	673,489	-	-	-	-	-	673,489
Public Works	-	-	257,528	756,205	-	21,959	1,035,692
Social Services	205,463	254,071	-	-	-	-	459,534
Capital Outlay	-	-	71,289	643,346	23,622	-	738,257
Total expenditures	<u>878,952</u>	<u>254,071</u>	<u>328,817</u>	<u>1,399,551</u>	<u>23,622</u>	<u>21,959</u>	<u>2,906,972</u>
Excess (deficiency) of revenue over expenditures	<u>167,650</u>	<u>(44,345)</u>	<u>7,182</u>	<u>(274,426)</u>	<u>118,737</u>	<u>(14,006)</u>	<u>(39,208)</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	7,888	-	-	-	7,888
Transfers Out	(7,888)	-	-	-	-	-	(7,888)
Proceeds from Sale of Capital Assets	-	-	-	-	33,750	-	33,750
Total other financing sources (uses)	<u>(7,888)</u>	<u>-</u>	<u>7,888</u>	<u>-</u>	<u>33,750</u>	<u>-</u>	<u>33,750</u>
Net change in fund balance	159,762	(44,345)	15,070	(274,426)	152,487	(14,006)	(5,458)
FUND BALANCES, beginning	<u>1,226,030</u>	<u>380,754</u>	<u>296,486</u>	<u>711,883</u>	<u>10,384</u>	<u>330,711</u>	<u>2,956,248</u>
FUND BALANCES, ending	<u>\$ 1,385,792</u>	<u>\$ 336,409</u>	<u>\$ 311,556</u>	<u>\$ 437,457</u>	<u>\$ 162,871</u>	<u>\$ 316,705</u>	<u>\$ 2,950,790</u>

See notes to financial statements

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES TO THE GOVERNMENTAL ACTIVITIES IN THE
STATEMENT OF ACTIVITIES
For the Year Ended March 31, 2023

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (5,458)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	737,295
Depreciation expense	(434,894)
Capital asset disposals - cost	(91,435)
Capital asset disposals - accumulated depreciation	91,435

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds

Change to deferred items - IMRF	794,279
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds

Change to compensated absences	1,679
Change to net pension liability/(asset) - IMRF	(774,041)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 318,860</u>
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See notes to financial statements.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
March 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Township of Dekalb, Dekalb County, Illinois (the Township) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the other significant accounting policies:

a. Reporting Entity

The Township is a municipal corporation governed by an elected supervisor and a board of trustees. As required by generally accepted accounting principles, these financial statements present the Township (the primary government) and its component units.

Based on the criteria of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*, the Township's Road District is reported as a blended component unit.

These standards require governments to include entities for which there is a financial benefit or burden between the primary government and the component unit or the primary government can impose its will on significant elements of the component unit's operations.

b. Fund Accounting

The Township uses funds to report on its financial position and changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental and proprietary.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The Township does not have any proprietary funds.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Township. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

c. Government-Wide and Fund Financial Statements (continued)

and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Township reports the following major governmental funds:

The General (Town) Fund is the general operating fund of the Township and is used to account for all financial resources of the Township unless required to be accounted for in another fund.

The Road and Bridge Fund is used to account for revenues derived from taxes for road and bridge projects and expenditures for highway, bridge, and street construction and maintenance.

The General Assistance Fund is used to account for revenues derived from property taxes for general assistance and expenditures for general assistance of township residents.

The Permanent Road Fund is used to account for revenues derived from taxes for permanent road maintenance and expenditures related to the maintenance of roads.

The Building and Equipment Fund is used to account for revenues derived from taxes for maintaining building and equipment and expenditures related to the same.

The Special Bridge Fund is used for the repair and maintenance of bridges within the Township.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflows are incurred or economic asset used. Revenues, expenses, gains, losses, asset/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Township recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

c. Government-Wide and Fund Financial Statements (continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, personal property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

d. Appropriations

The Township prepares an appropriation ordinance, which includes all funds, and is prepared on a basis consistent with the modified accrual basis of accounting. The appropriation ordinance represents the legal spending limits for the Township. The appropriation ordinance was passed on April 13, 2021. The appropriations lapse at the end of each fiscal year. The Township does not utilize an encumbrance system.

The Township follows these procedures in establishing the appropriations data reflected in the financial statements:

1. Prior to March 31, the proposed appropriations for the year commencing April 1 are submitted by the Director to the Board of Trustees.
2. A public hearing is conducted to obtain comments on the proposed appropriations, prior to adoption.
3. Prior to July 1, the appropriations are legally enacted through passage of an ordinance.
4. The Board of Trustees may make transfers between the various items in a fund not exceeding in the aggregate 10% of the total of such fund as set forth in the appropriations.
5. The Township may amend its appropriations in accordance with Illinois statute.

e. Cash and cash equivalents

For purposes of the financial statements, cash and cash equivalents represent cash on hand, demand deposits, money market accounts, repurchase agreements, and all certificates of deposit.

f. Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes and replacement taxes.

g. Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both government-wide and fund financial statements. Prepaids are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

h. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the Township as assets with a cost of more than the threshold for the asset class and an estimated useful life in excess of two years. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. General infrastructure assets acquired prior to May 1, 2004 are not reported in the basic financial statements.

General infrastructure assets such as roads and bridges acquired subsequent to May 1, 2004 will be recorded as capital assets when such assets are constructed or significantly improved.

Capital assets are depreciated in the government-wide statements, using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life (in Years)</u>	<u>Capitalization Threshold</u>
Buildings and Improvements	7-40	10,000
Road Improvements	10-15	50,000
Vehicles and Equipment	5-7	2,500

In the governmental fund statements, capital assets arising from cash transactions are accounted for as current expenditures.

i. Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

j. Motor Fuel Taxes and Deferred Inflows

The Township Highway Department receives a portion of motor fuel taxes from the State of Illinois Department of Transportation. In accordance with State statutes, this money is deposited with the County and recorded by the County in a Trust and Agency Fund. The Township, in conjunction with the County, utilizes these funds to finance repairs and maintenance of Township roads.

Motor fuel taxes spent in the current year are recorded as revenues and expenditures in the Permanent Road Fund. However, these amounts are not shown in the budgetary comparison schedules as they are not budgeted for by the Township. Taxes not yet received are recorded as accounts receivable and deferred inflows and are available for future periods to finance repairs and maintenance of Township roads.

k. Compensated Absences

The Township accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

k. Compensated Absences (continued)

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

l. Long-Term Obligations

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The Township currently has no long-term debt.

Long-term debt in governmental funds is not reported as liabilities in the fund financial statements. Debt proceeds are reported as other financing sources, and payment of principal and interest is reported as expenditures.

m. Fund Balance/Net Position

Government-wide Statements

In the government-wide financial statements, equity is classified as net position and displayed in three components. Investment in Capital Assets, consists of capital assets, including restricted assets, net of accumulated depreciation. Restricted, consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Unrestricted, consists of all other net position balances that do not meet the definition of "restricted" or "investment in capital assets." None of the Township's net position is restricted as a result of enabling legislation adopted by the Township.

Fund Financial Statements

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the Township. Committed fund balance is constrained by formal actions of the Township's Board, which is considered the Township's highest level of decision-making authority. Formal actions include resolutions and ordinances approved by the Board. Assigned fund balance represents amounts constrained by the Township's intent to use them for a specific purpose. The authority to assign fund balance remains with the Board. Any residual fund balance is reported as unassigned.

The Township's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Township considers committed funds to be expended first followed by assigned and then unassigned funds.

The Township has not established fund balance reserve policies for their governmental funds.

n. Interfund Transactions

Interfund transfers, where repayment is not expected, are reported as transfers in and out. When repayment is required, interfund receivables and payables are reported. For the purposes of the Statement of Activities, all interfund transfers between individual governmental activities have been eliminated.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

o. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives of capital assets in determining depreciation). Actual results could differ from those estimates.

NOTE 2. PROPERTY TAXES

The Township's property tax is levied each year on all taxable real property located in the Township on or before the last Tuesday in December. The 2022 levy was passed by the board on November 10, 2021. Property taxes attach as an enforceable lien on property as of January 1st. Tax bills are prepared and issued by Dekalb County and are payable in two installments in June and September. The Township receives significant distributions of tax receipts from the County approximately one month after the due dates. Taxes recorded in the fund financial statements are from the 2021 and prior tax levies.

The following are the tax rate limits permitted by the Illinois Compiled Statutes and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2021 Levy		2022 Levy	
	Limit	Actual	Limit	Actual
Corporate	.25000	.12104	.25000	.11211
General Assistance	.00000	.02757	.00000	.02598
Road and Bridge	.66000	.04415	.66000	.04354
Permanent Road	.25000	.10929	.25000	.10311
Equipment and Building	.10000	.01869	.10000	.01769
Recapture revenue	.00000	.00088	.00000	.00644
		<u>.32162</u>		<u>.30887</u>

NOTE 3. DEPOSITS AND INVESTMENTS

The Township maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments."

The Township may invest in all investments allowed by Illinois Compiled Statutes. These include deposits/investments insured by the Federal Deposit Insurance Corporation (FDIC), obligations or securities guaranteed by the United States of America, direct obligations of any bank as defined by the Illinois Banking Act, certain money market mutual funds, and the Illinois Funds (a money market fund created by the State legislature under control of the State Treasurer that maintains a \$1 share value.).

Deposits and Custodial Credit Risk

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Township's deposits may not be returned to it. At March 31, 2023 all of the Township's deposits were insured or collateralized, and therefore is not exposed to custodial credit risk.

Investments

At March 31, 2023, the Township held no investments.

NOTE 4. CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 314,638	\$ -	\$ -	\$ 314,638
Deposits on Equipment	<u>-</u>	<u>160,000</u>	<u>-</u>	<u>160,000</u>
Capital assets being depreciated:				
Buildings and Improvements	989,481	-	-	989,481
Infrastructure	5,555,983	643,346	-	6,199,329
Machinery and Equipment	<u>2,083,241</u>	<u>93,949</u>	<u>91,435</u>	<u>2,085,755</u>
Total capital assets being depreciated	<u>8,628,705</u>	<u>737,295</u>	<u>91,435</u>	<u>9,274,565</u>
Less accumulated depreciation for:				
Buildings and Improvements	217,918	25,511	-	243,429
Infrastructure	1,814,930	227,461	-	2,042,391
Machinery and Equipment	<u>1,324,868</u>	<u>181,922</u>	<u>91,435</u>	<u>1,415,355</u>
Total accumulated depreciation	<u>3,357,716</u>	<u>434,894</u>	<u>91,435</u>	<u>3,701,175</u>
Total capital assets being depreciated, net	<u>5,270,989</u>	<u>302,401</u>	<u>-</u>	<u>5,573,390</u>
Capital Assets, Net	<u>\$ 5,585,627</u>	<u>\$ 462,401</u>	<u>\$ -</u>	<u>\$ 6,048,028</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 28,799
Road & Bridge	<u>406,095</u>
	<u>\$ 434,894</u>

NOTE 5. LONG-TERM DEBT

Changes in long-term liabilities during the fiscal year were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balances</u>	<u>Amount Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 18,120	\$ -	\$ 1,679	\$ 16,441	\$ 16,441
Net Pension Liability/(Asset) - IMRF	<u>(527,906)</u>	<u>774,041</u>	<u>-</u>	<u>246,135</u>	<u>-</u>
	<u>\$ (509,786)</u>	<u>\$ 774,041</u>	<u>\$ 1,679</u>	<u>\$ 262,576</u>	<u>\$ 16,441</u>

The compensated absences and the net pension liability/(asset) are liquidated by the General Fund, General Assistance Fund, Road and Bridge Fund, and Permanent Fund.

NOTE 6. RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund

Plan description – The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Plan Administration – All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided – IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount

Employees Covered Benefit Terms – As of December 31, 2022, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	8
Inactive Plan Members entitled to but not yet receiving benefits	4
Active Plan Members	<u>11</u>
Total	<u>23</u>

NOTE 6. RETIREMENT FUND COMMITMENTS (CONT.)

Contributions – As set by statute, the Township's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual contribution rate for calendar year 2022 and 2023 was 6.59% and 5.06%, respectively. For the fiscal year ended March 31, 2023, the Township contributed \$42,610 to the plan. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset) – The Township's net pension liability/(asset) was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation performed, as of December 31, 2022, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Inflation	2.25%

Retirement Age was from experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality - For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2022:

NOTE 6. RETIREMENT FUND COMMITMENTS (CONT.)

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	35.5%	6.50%
International Equity	18%	7.60%
Fixed Income	25.5%	4.90%
Real Estate	10.5%	6.20%
Alternative Investments	9.5%	6.25-9.90%
Cash Equivalents	<u>1%</u>	4.00%
Total	100%	

Single Discount Rate – The discount rate used to measure the total pension liability was 7.25%, the same discount rate as in the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Township contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. The Single Discount rate reflects: (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 4.05% (based on the daily rate closest to but not later than the measurement date of the "20-year Municipal GO AA Index" described on page 1), and the resulting Single Discount Rate is 7.25%.

Discount Rate Sensitivity – The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Township calculated using the discount rate as well as what the Township's net pension/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$689,864	\$246,135	\$(103,591)

NOTE 6. RETIREMENT FUND COMMITMENTS (CONT.)

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A)-(B)
Balances at December 31, 2021	\$3,407,160	\$3,935,066	\$(527,906)
Changes for the Year:			
Service Cost	61,176	-	61,176
Interest on the Total Pension Liability	239,491	-	239,491
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	83,846	-	83,846
Changes of Assumptions	-	-	-
Contributions – Employer	-	44,074	(44,074)
Contributions – Employees	-	30,096	(30,096)
Net Investment Income	-	(534,569)	534,569
Benefit Payments, Including Refunds Of Employee Contributions	(268,858)	(268,858)	-
Other (Net Transfer)	-	70,871	(70,871)
Net Changes	115,575	(658,386)	774,041
Balances at December 31, 2022	\$3,522,815	\$ 3,276,680	\$ 246,135

At March 31, 2023, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Difference Between Expected and Actual Experience	\$ 177,042	\$ 9,595	\$ 167,447
Change in Assumptions	14,098	17,849	(3,751)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	652,298	384,401	267,897
Total Pension Expense to be Recognized in Future Periods	843,438	411,845	431,593
Pension Contributions Made Subsequent to Measurement Date	8,358	-	8,358
Total Deferred Amounts Related to IMRF	\$ 851,796	\$ 411,845	\$ 439,951

\$8,358 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended March 31, 2024.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/(Inflows) of Resources
2023	\$ 34,029
2024	79,500
2025	125,823
2026	189,300
2027	2,941
Thereafter	-
Total	\$ 431,593

NOTE 7. OTHER POST-EMPLOYMENT BENEFIT PLANS

The Township has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Township are required to pay 100% of the current premium. However, there is minimal participation. As the Township provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions*. Therefore, the Township has not recorded a liability as of March 31, 2023.

NOTE 8. RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; damage to and theft or destruction of assets; errors and omissions, injuries to employees; and natural disasters. Significant losses are covered by the Township's participation in Township Officials of Illinois Risk Management Association. Estimated payments are made annually to the Association to cover claims. However, additional assessments could be required if the Association reflects a deficit. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 9. LEGAL DEBT MARGIN

2022 Equalized Assessed Valuation	<u>\$ 821,972,825</u>
Statutory debt limitation (2.875% of 2022 equalized assessed valuation)	<u>23,631,718</u>
Legal debt margin	<u>\$ 23,631,718</u>

This limitation does not apply to any indebtedness of any township or road district for the construction, improvement, and repair of roads or bridges, or other road purposes and work incident thereto.

NOTE 10. CONTINGENCIES

From time to time, the Township is party to other pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the Township's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Township's financial position or results of operations.

NOTE 11. INTERFUND TRANSFERS

During the fiscal year the township had interfund transfers. Transfers will not be repaid. A description of the transfers for the fiscal year is below:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Town Fund	Road and Bridge Fund	\$7,888	Reimbursement for landscaping and maintenance for the cemetery

NOTE 12. LEGAL SETTLEMENTS

The Township settled a 2021 tax rate objection complaint during the year ended March 31, 2023 in the amount of \$3,000.

NOTE 13. DEPOSITS ON EQUIPMENT

As of the year ended March 31, 2023 the Township had made several downpayments on pieces of equipment. The Township purchased a snow and ice lifter plow truck from Bonnell Industries, Inc. The total purchase price was \$327,042 and the Township paid \$90,000 down prior to year-end. The Township also purchased a Towmaster 24' trailer from Miller-Bradford & Risberg, Inc. for \$58,000 and paid \$55,000 down by March 31, 2023. In addition, the Township purchased a Rhino 10' cutter from Anderston Enterprises for \$15,500 and paid \$15,000 by March 31, 2023. The Township will pay the balance due upon delivery of the equipment in the fiscal year ended March 31, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

March 31, 2023

REQUIRED SUPPLEMENTARY INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND
DEFINED BENEFIT PENSION PLAN

Multiyear Schedule of Changes in the Employer's Net Pension Liability/(Asset)

Calendar Year Ended December 31,	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability								
Service cost	\$ 48,783	\$ 54,348	\$ 53,639	\$ 52,203	\$ 58,565	\$ 56,788	\$ 51,683	\$ 61,176
Interest on the Total Pension Liability	186,900	195,932	202,894	199,622	217,224	222,083	230,646	239,491
Changes in Benefit Terms	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(5,216)	(37,091)	(58,275)	192,566	(2,528)	58,153	70,017	83,846
Changes in Assumptions	3,238	(3,312)	(90,262)	80,783	-	(16,169)	-	-
Benefit Payments, including Refunds of Employee Contributions	(110,716)	(114,440)	(125,922)	(175,889)	(211,668)	(199,046)	(201,338)	(268,858)
Net Change in Pension Liability	122,989	95,437	(17,926)	349,285	61,593	121,809	151,008	115,655
Total Pension Liability - Beginning	2,522,965	2,645,954	2,741,391	2,723,465	3,072,750	3,134,343	3,256,152	3,407,160
Total Pension Liability - Ending (A)	\$ 2,645,954	\$ 2,741,391	\$ 2,723,465	\$ 3,072,750	\$ 3,134,343	\$ 3,256,152	\$ 3,407,160	\$ 3,522,815
Plan Fiduciary Net Position								
Contributions - Employer	\$ 46,486	\$ 51,386	\$ 46,180	\$ 49,316	\$ 28,535	\$ 45,661	\$ 49,312	\$ 44,074
Contributions - Employees	24,573	24,470	23,941	27,031	27,854	30,708	28,268	30,096
Net Investment Income	12,217	169,476	455,598	(168,569)	542,626	462,240	607,905	(534,569)
Benefit Payments, including Refunds of Employee Contributions	(110,716)	(114,440)	(125,922)	(175,889)	(211,668)	(199,046)	(201,338)	(268,858)
Other (Net Transfer)	(8,711)	21,479	(34,577)	124,954	(111,468)	25,435	8,515	70,871
Net Change in Plan Fiduciary Net Position	(36,151)	152,371	365,220	(143,157)	275,879	364,998	492,662	(658,386)
Plan Fiduciary Net Position - Beginning	2,463,244	2,427,093	2,579,464	2,944,684	2,801,527	3,077,406	3,442,404	3,935,066
Plan Fiduciary Net Position - Ending (B)	2,427,093	2,579,464	2,944,684	2,801,527	3,077,406	3,442,404	3,935,066	3,276,680
Net Pension Liability/(Asset) (A) - (B)	\$ 218,861	\$ 161,927	\$ (221,219)	\$ 271,223	\$ 56,937	\$ (186,252)	\$ (527,906)	\$ 246,135
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.73%	94.09%	108.12%	91.17%	98.18%	105.72%	115.49%	93.01%
Covered Valuation Payroll	\$ 536,798	\$ 543,776	\$ 532,030	\$ 600,693	\$ 618,982	\$ 622,084	\$ 628,177	\$ 668,799
Net Pension Liability as a Percentage of Covered Valuation Payroll	40.77%	29.78%	-41.58%	45.15%	9.20%	-29.94%	-84.04%	36.80%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it become available.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

March 31, 2023

REQUIRED SUPPLEMENTARY INFORMATION
ILLINOIS MUNICIPAL RETIREMENT FUND
DEFINED BENEFIT PENSION PLAN

Multiyear Schedule of Employer Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2015	\$ 46,487	\$ 46,486	\$ 1	\$ 536,798	8.66%
2016	51,387	51,386	1	543,776	9.45%
2017	46,180	46,180	-	532,030	8.68%
2018	49,317	49,316	1	600,693	8.21%
2019	28,535	28,535	-	618,982	4.61%
2020	45,661	45,661	-	622,084	7.34%
2021	49,312	49,312	-	628,177	7.85%
2022	44,074 *	44,074	-	668,799	6.59%

* Estimated based on contribution rate of 6.59% and covered valuation payroll of \$668,799.

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	21-Year Closed Period
Asset Valuation Method	5-Year Smoothed Market; 20% corridor
Wage Growth	2.75%
Price Inflation	2.25%
Salary Increases	2.85% - 13.75% including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL TOWN FUND
For the Year Ended March 31, 2023

	Original and Final Budget	Actual	Over (Under) Final Budget
REVENUES			
Property Taxes	\$ 922,000	\$ 910,960	\$ (11,040)
Replacement Taxes	45,000	125,977	80,977
Interest	500	1,920	1,420
Intergovernmental	7,500	2,044	(5,456)
Cemetery	2,000	550	(1,450)
Miscellaneous	3,500	5,151	1,651
Total revenues	980,500	1,046,602	66,102
EXPENDITURES			
GENERAL GOVERNMENT			
Administration			
Salaries	375,000	432,676	57,676
Health Insurance	60,000	55,393	(4,607)
Payroll Taxes	26,000	22,718	(3,282)
Retirement Contribution	28,000	16,547	(11,453)
Unemployment Insurance	2,000	65	(1,935)
Printing	5,000	517	(4,483)
Office Supplies	22,500	10,465	(12,035)
Internet	10,500	1,572	(8,928)
Building Maintenance	18,000	6,750	(11,250)
Insurance	15,000	11,426	(3,574)
Dues	7,500	7,176	(324)
Professional Fees	25,000	7,720	(17,280)
Legal Services	25,000	6,520	(18,480)
Postage	1,500	1,516	16
Travel/Training	10,000	6,932	(3,068)
Community Affairs	150,000	16,323	(133,677)
Utilities	17,000	13,159	(3,841)
Emergency Relief	10,000	-	(10,000)
Miscellaneous	5,000	1,187	(3,813)
Total administration	813,000	618,662	(194,338)

See notes to Required Supplementary Information

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (CONT.)
GENERAL TOWN FUND
For the Year Ended March 31, 2023

	Original and Final Budget	Actual	Over (Under) Final Budget
GENERAL GOVERNMENT (CONT.)			
Assessor			
Health Insurance	53,000	22,066	(30,934)
Payroll Taxes	12,600	8,259	(4,341)
Retirement Contribution	10,500	6,488	(4,012)
Unemployment insurance	1,050	359	(691)
Equipment Maintenance	1,000	41	(959)
Postage	350	30	(320)
Telephone	3,000	1,756	(1,244)
Printing	800	328	(472)
Dues	350	100	(250)
Travel and Training	5,000	2,914	(2,086)
Legal Services	3,000	-	(3,000)
Appraisal Fee	2,700	-	(2,700)
Software Licensing	6,500	6,550	50
IT Services/Security	2,000	1,136	(864)
Office Supplies	1,700	29	(1,671)
Operating Supplies	1,400	257	(1,143)
Office Equipment	1,500	32	(1,468)
Office Furniture	2,000	750	(1,250)
Computer Hardware	2,800	2,313	(487)
Computer Software	1,000	554	(446)
Internet Access Fee	700	630	(70)
Website	900	132	(768)
Miscellaneous	700	103	(597)
Total Assessor	<u>114,550</u>	<u>54,827</u>	<u>(59,723)</u>
 Total General Government	 <u>927,550</u>	 <u>673,489</u>	 <u>(254,061)</u>

See notes to Required Supplementary Information

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (CONT.)
GENERAL TOWN FUND
For the Year Ended March 31, 2023

	Original and Final Budget	Actual	Over (Under) Final Budget
SOCIAL SERVICES			
Social Services	150,000	153,250	3,250
Cemeteries	394,800	37,213	(357,587)
Contingencies	50,000	15,000	(35,000)
Total Social Services	594,800	205,463	(389,337)
CAPITAL OUTLAY			
Equipment and buildings	150,000	-	(150,000)
Total Capital Outlay	150,000	-	(150,000)
Total expenditures	1,672,350	878,952	(793,398)
Excess (deficiency) of revenue over expenditures	(691,850)	167,650	859,500
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	(7,888)	(7,888)
Total other financing sources (uses)	-	(7,888)	(7,888)
Net change in fund balance	\$ (691,850)	159,762	\$ 851,612
FUND BALANCE, beginning		1,226,030	
FUND BALANCE, ending		\$ 1,385,792	

See notes to Required Supplementary Information

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL ASSISTANCE FUND
For the Year Ended March 31, 2023

	Original and Final Budget	Actual	Over (Under) Final Budget
REVENUES			
Property Taxes	\$ 210,000	\$ 207,495	\$ (2,505)
Interest	500	431	(69)
Miscellaneous	10,500	1,800	(8,700)
Total revenues	221,000	209,726	(11,274)
EXPENDITURES			
SOCIAL SERVICES			
Administration			
Salaries	155,000	94,381	(60,619)
Payroll Taxes	11,300	7,753	(3,547)
Health Insurance	50,000	28,181	(21,819)
IMRF	14,000	5,246	(8,754)
Workers' Compensation	2,500	-	(2,500)
Equipment Maintenance and Supplies	3,200	1,252	(1,948)
Publishing and Subscriptions	3,500	2,333	(1,167)
Postage	2,000	565	(1,435)
Legal	5,000	400	(4,600)
Travel and Training	4,500	3,195	(1,305)
Operating Supplies	7,500	5,176	(2,324)
Equipment	8,500	3,330	(5,170)
Visual GA	7,500	4,133	(3,367)
Total administration	274,500	155,945	(118,555)
Services			
Aid and Welfare Services	70,000	-	(70,000)
Community Outreach	50,000	4,390	(45,610)
Food Pantry and Emergency Food Service	-	5,000	5,000
Total services	120,000	9,390	(110,610)
Home Relief			
M.A.C.I. - Medical Catastrophic	3,500	2,360	(1,140)
Flat Grant Expense	60,000	37,602	(22,398)
Emergency Assistance	60,000	47,562	(12,438)
Miscellaneous	8,500	1,212	(7,288)
Total home relief	132,000	88,736	(43,264)
Contingency	15,000	-	15,000
Total expenditures	541,500	254,071	(287,429)
Net change in fund balance	\$ (320,500)	(44,345)	\$ 268,703
FUND BALANCE, beginning		380,754	
FUND BALANCE, ending		\$ 336,409	

See notes to Required Supplementary Information

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
For the Year Ended March 31, 2023

	Original and Final Budget	Actual	Over (Under) Final Budget
REVENUES			
Property Taxes	\$ 168,122	\$ 182,396	\$ 14,274
Replacement Tax	47,000	146,424	99,424
Intergovernmental	3,500	2,379	(1,121)
Interest	110	478	368
Miscellaneous	3,500	4,322	822
Total revenues	<u>222,232</u>	<u>335,999</u>	<u>113,767</u>
EXPENDITURES			
PUBLIC WORKS			
Salaries	54,000	40,400	(13,600)
Health Insurance	20,000	12,386	(7,614)
Payroll Taxes	4,400	3,401	(999)
Retirement Contribution	3,500	2,258	(1,242)
Travel	2,000	1,056	(944)
Postage	350	265	(85)
Printing	300	890	590
Legal	30,000	14,867	(15,133)
Professional Fees	7,500	5,426	(2,074)
Dues	500	290	(210)
Office Supplies	6,000	6,198	198
Computer Internet/Software	650	544	(106)
Training	2,000	503	(1,497)
Insurance	15,000	13,413	(1,587)
Maintenance - Buildings	78,500	23,278	(55,222)
Maintenance - Equipment	60,000	65,487	5,487
Maintenance - Grounds	-	-	-
Rentals	12,000	10,168	(1,832)
Gas and Oil	6,000	5,292	(708)
Repairs and Supplies	48,800	39,558	(9,242)
Miscellaneous	35,000	3,905	(31,095)
Utilities	6,200	7,943	1,743
Total Public Works	<u>392,700</u>	<u>257,528</u>	<u>(135,172)</u>
CAPITAL OUTLAY			
Equipment	100,000	71,289	(28,711)
Total Capital Outlay	<u>100,000</u>	<u>71,289</u>	<u>(28,711)</u>
Total expenditures	<u>492,700</u>	<u>328,817</u>	<u>(163,883)</u>
Excess (deficiency) of revenue over expenditures	<u>(270,468)</u>	<u>7,182</u>	<u>277,650</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	30,000	7,888	(22,112)
Total other financing sources (uses)	<u>30,000</u>	<u>7,888</u>	<u>(22,112)</u>
Net change in fund balance	<u>\$ (240,468)</u>	<u>15,070</u>	<u>\$ 255,538</u>
FUND BALANCE, beginning		<u>296,486</u>	
FUND BALANCE, ending		<u>\$ 311,556</u>	

See notes to Required Supplementary Information

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
PERMANENT ROAD FUND
For the Year Ended March 31, 2023

	Original and Final Budget	Actual	Over (Under) Final Budget
REVENUES			
Property Taxes	\$ 832,460	\$ 830,431	\$ (2,029)
Motor Fuel Taxes	2,000	290,440	288,440
Interest	350	1,024	674
Miscellaneous	100	3,230	3,130
Total revenues	834,910	1,125,125	290,215
EXPENDITURES			
PUBLIC WORKS			
Salaries	185,000	160,403	(24,597)
Health Insurance	56,400	48,172	(8,228)
Payroll Taxes	15,300	12,853	(2,447)
IMRF Contribution	16,000	12,071	(3,929)
Engineering and Inspection	90,000	24,091	(65,909)
Maintenance - Streets	1,211,500	446,270	(765,230)
Professional Fees	7,500	6,915	(585)
Rentals	28,000	3,347	(24,653)
Gas and Oil	38,000	40,118	2,118
Utilities	7,500	1,965	(5,535)
Other	40,000	-	(40,000)
Total Public Works	1,695,200	756,205	(938,995)
CAPITAL OUTLAY			
Infrastructure	-	643,346	643,346
Total Capital Outlay	-	643,346	643,346
Total expenditures	1,695,200	1,399,551	(295,649)
Excess (deficiency) of revenue over expenditures	(860,290)	(274,426)	585,864
OTHER FINANCING SOURCES (USES)			
Transfers Out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	\$ (860,290)	(274,426)	\$ 585,864
FUND BALANCE, beginning		711,883	
FUND BALANCE, ending		\$ 437,457	

See notes to Required Supplementary Information

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
BUILDING & EQUIPMENT FUND
For the Year Ended March 31, 2023

	Original and Final Budget	Actual	Over (Under) Final Budget
REVENUES			
Property Taxes	\$ 142,343	\$ 142,014	\$ (329)
Interest	60	166	106
Miscellaneous	900	179	(721)
Total revenues	<u>143,303</u>	<u>142,359</u>	<u>(944)</u>
EXPENDITURES			
PUBLIC WORKS			
Contingencies	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total Public Works	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
CAPITAL OUTLAY			
Equipment	<u>280,000</u>	<u>23,622</u>	<u>(256,378)</u>
Total Capital Outlay	<u>280,000</u>	<u>23,622</u>	<u>(256,378)</u>
Total expenditures	<u>290,000</u>	<u>23,622</u>	<u>(266,378)</u>
Excess (deficiency) of revenue over expenditures	<u>(146,697)</u>	<u>118,737</u>	<u>265,434</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	<u>150,000</u>	<u>33,750</u>	<u>(116,250)</u>
Total other financing sources (uses)	<u>150,000</u>	<u>33,750</u>	<u>(116,250)</u>
Net change in fund balance	<u>\$ 3,303</u>	<u>152,487</u>	<u>\$ 149,184</u>
FUND BALANCE, beginning		<u>10,384</u>	
FUND BALANCE, ending		<u>\$ 162,871</u>	

See notes to Required Supplementary Information

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SPECIAL BRIDGE FUND

For the Year Ended March 31, 2023

	Original and Final Budget	Actual	Over (Under) Final Budget
REVENUES			
Interest	\$ 100	\$ 221	\$ 121
Miscellaneous	<u>40</u>	<u>7,732</u>	<u>7,692</u>
Total revenues	<u>140</u>	<u>7,953</u>	<u>7,813</u>
EXPENDITURES			
PUBLIC WORKS			
Contractual Services			
Professional Fees	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Total Contractual Services	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Maintenance			
Bridge Repairs	20,000	-	(20,000)
New Culverts/Drain Pipes	60,000	21,959	(38,041)
Bridge & Culvert Replacement	100,000	-	(100,000)
Manhole Repair & Replacement	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Total Maintenance	<u>210,000</u>	<u>21,959</u>	<u>(188,041)</u>
Contingencies	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>280,000</u>	<u>21,959</u>	<u>(218,041)</u>
Net change in fund balance	<u>\$ (279,860)</u>	<u>(14,006)</u>	<u>\$ (225,854)</u>
FUND BALANCE, beginning		<u>330,711</u>	
FUND BALANCE, ending		<u>\$ 316,705</u>	

See notes to Required Supplementary Information

TOWNSHIP OF DEKALB
DEKALB COUNTY, ILLINOIS

NOTES TO SUPPLEMENTARY INFORMATION
March 31, 2023

1. LEGAL COMPLIANCE AND ACCOUNTABILITY

Budgets are adopted on a cash basis of accounting which is not consistent with generally accepted accounting principles (GAAP). Annual appropriated budgets are adopted (at the fund level) for all of the funds on the cash basis with a line item budget by fund. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level.

The Township adopted its annual budget and appropriation ordinance for the year ended March 31, 2023 at its April 12, 2022 meeting.

The line item budget is used by management for control purposes in the day-to-day operations. The Board of Trustee may make transfers between line items while retaining the total appropriation for the fund. The Board of Trustees also may increase the appropriation amount by following the same procedures as required for the original appropriation. The amounts shown on the financial statements reflect the original and final budget as adopted by the Board of Trustees.

Budget revenues are based on estimates approved by the Board of Trustees.

2. EXPENDITURES OVER APPROPRIATIONS

The Township operated within the legal confines of the Appropriation Ordinance during the fiscal year ended March 31, 2023, with no instances of over-expending the budgeted amounts in the individual funds.



7123 South Fourth Street
DeKalb, IL 60115
Phone: (815) 758-8262
Fax: (815) 758-0124

October 9, 2023

Newkirk & Associates, Inc.
2 W. Main Street
Plano, Illinois 60545

This representation letter is provided in connection with your audit(s) of the financial statements DeKalb Township, which comprise the respective financial position of the governmental activities and each major fund, as of March 31, 2023, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 9, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 1, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) The effects of all known or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- 10) Guarantees, whether written or oral, under which the Township is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the Township or summaries of actions of recent meetings for which minutes have not yet been prepared.

- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 14) We have no knowledge of any fraud or suspected fraud that affects the Township and involves—

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Township's financial statements communicated by employees, former employees, regulators, or others.

- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing financial statements.

- 18) We have disclosed to you the names of the Township's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) We have a process to track the status of audit findings and recommendations.

- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

- 24) The Township has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

- 26) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of depreciation schedules, the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those depreciation schedules, financial statements, and disclosures.
- 29) The Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The Township has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 33) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 34) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 43) We have appropriately disclosed the Township's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We are following *GASB Statement No. 54, paragraph 18*, to determine the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: _____

Title: Township Clerk

Signature: _____

Title: Township Supervisor

Signature: _____

Signature: _____

Title: Road Commissioner

**2023 SEPTEMBER TOWN & GENERAL ASSISTANCE
WARRANT FOR EXPENDITURES REPORT**

FUND	Invoices
TOWN	\$60,291.87
GENERAL ASSISTANCE	\$23,151.84
TOWN – CAPITAL FUND	\$0
CEMETERY – CAPITAL FUND	\$0
ALL FUNDS TOTAL	\$83,443.71

We, the undersigned, comprising the Township Board of DeKalb Township, having duly met at the Clerk's office on **OCTOBER 11, 2023** hereunto set our hands on this document for the purpose of auditing the various accounts of DeKalb Township, and do hereby certify that the above claims or demands against said accounts were presented, and examined, and were allowed at the meeting.

Trustee Nancy Bradlo

Supervisor Mary Hess

Trustee Lisa King

Trustee Chad McNett

Clerk Andrew Tillotson

Trustee Dale Thurman

(SEAL)

I, _____, DeKalb Township Clerk, attest that the attached bills were presented for payment for the month of SEPTEMBER 2023 at the OCTOBER 11, 2023 Township Board meeting.

Clerk Andrew Tillotson

DeKalb Township Town Accounts
2023 SEPTEMBER EXPENDITURES TOTAL (COMBINED)
September 2023

Type	Date	Num	Name	Memo	Account	Amount
Paycheck	09/01/2023	DD1125	ANDREW TILLOTSON	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/01/2023	DD1126	CHAD C. MCNETT	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/01/2023	DD1127	CRAIG A SMITH	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/01/2023	DD1128	DALE L THURMAN	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/01/2023	DD1129	LISA R KING	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/01/2023	DD1130	MARY HESS	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/01/2023	DD1131	NANCY G BRADLO	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/01/2023	DD1132	RICHARD J DYER	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/01/2023	DD1133	ANDREW C REININK	Direct Deposit	New Resource Town Bank Acct.	0.00
Liability Check	09/01/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1160044194	RESOURCE BANK-TOWN FUND	-195.97
Liability Check	09/01/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 1160081194	New Resource Town Bank Acct.	-845.44
Liability Check	09/01/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1160108194	New Resource Town Bank Acct.	-99.08
Liability Check	09/01/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 1160126194	New Resource Town Bank Acct.	-531.22
Liability Check	09/01/2023	E-pay	IDES	0804766-2 QB Tracking # 1160147194	New Resource Town Bank Acct.	-1.09
Liability Check	09/01/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 1160175194	New Resource Town Bank Acct.	-0.68
Liability Check	09/07/2023	EFT	QuickBooks Payroll Service	Created by Payroll Service on 09/01/2023	RESOURCE BANK-TOWN FUND	-3,552.64
Paycheck	09/08/2023	DD1138	Joan Protano	Direct Deposit	RESOURCE BANK-TOWN FUND	0.00
Paycheck	09/08/2023	DD1139	Kimberly M Barrios	Direct Deposit	RESOURCE BANK-TOWN FUND	0.00
Paycheck	09/08/2023	DD1137	COREY NELSON	Direct Deposit	RESOURCE BANK-TOWN FUND	0.00
Paycheck	09/08/2023	DD1140	Scott D. Dabbs	Direct Deposit	RESOURCE BANK-TOWN FUND	0.00
Check	09/08/2023	EFT	Expert Pay	Payroll Deduction for 9/8/23 payroll	New Resource Town Bank Acct.	-336.00
Check	09/11/2023	2008	COMED	August utility	New Resource Town Bank Acct.	-495.93
Check	09/11/2023	2009	DEK. CTY. REHAB & NURSING CENTER	Sept 23 funding	New Resource Town Bank Acct.	-500.00
Check	09/11/2023	2010	DEKALB TOWNSHIP ROAD DISTRICT	August Cemetery Maintenance	New Resource Town Bank Acct.	-1,427.29
Check	09/11/2023	2011	METRONET	Acct #1653538	New Resource Town Bank Acct.	-282.24
Check	09/11/2023	2012	NICOR GAS	Acct #76-03-63-1000 1	New Resource Town Bank Acct.	-29.92
Check	09/11/2023	2013	NORTHERN ILLINOIS DISPOSAL, INC.	Acct #3086-436769 September 2023	New Resource Town Bank Acct.	-92.67
Check	09/11/2023	2015	RICOH USA, INC	Customer # 3571042 - Contract #4157866 - Invoice	New Resource Town Bank Acct.	-27.19
Check	09/11/2023	2016	SPARKLE JANITORIAL SERVICE	August Cleaning Invoice #2224	New Resource Town Bank Acct.	-675.00
Check	09/11/2023	2017	VERIZON		New Resource Town Bank Acct.	-100.16
Check	09/11/2023	2018	OLT Marketing, Inc	Invoice #23-3116	New Resource Town Bank Acct.	-565.67
Check	09/11/2023	2019	Scott Dabbs	August mileage	New Resource Town Bank Acct.	-278.38
Check	09/11/2023	2020	DYER, RICH	September Insurance Reimbursement	New Resource Town Bank Acct.	-675.00
Check	09/11/2023	2021	SMITH, CRAIG	September Insurance Reimbursement	New Resource Town Bank Acct.	-291.70
Check	09/11/2023	2022	REININK, ANDREW	September Insurance Reimbursement	New Resource Town Bank Acct.	-426.32
Check	09/11/2023	2023	PITNEY BOWES INC	Acct #0018471853 - Invoice #310622167	New Resource Town Bank Acct.	-122.65
Check	09/11/2023	EFT	IMRF	August payment	New Resource Town Bank Acct.	-3,617.31
Check	09/11/2023	EFT	IMRF	July payment	New Resource Town Bank Acct.	-407.05
Check	09/11/2023	EFT	IMRF	misc	New Resource Town Bank Acct.	-1.00
Liability Check	09/14/2023	EFT	QuickBooks Payroll Service	Created by Payroll Service on 09/01/2023	RESOURCE BANK-TOWN FUND	-1,590.30
Check	09/14/2023	2025	CARDMEMBER SERVICES		New Resource Town Bank Acct.	-772.81
Paycheck	09/15/2023	DD1141	ANDREW C REININK	Direct Deposit	RESOURCE BANK-TOWN FUND	0.00
Liability Check	09/19/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 332207294	New Resource Town Bank Acct.	-203.16
Liability Check	09/19/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 332335294	New Resource Town Bank Acct.	-867.82
Liability Check	09/19/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 332467294	New Resource Town Bank Acct.	-1,216.56
Liability Check	09/19/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 332487294	New Resource Town Bank Acct.	-7,253.02
Liability Check	09/19/2023	E-pay	IDES	0804766-2 QB Tracking # 332583294	New Resource Town Bank Acct.	-2.02
Liability Check	09/19/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 332679294	New Resource Town Bank Acct.	-1.42
Liability Check	09/21/2023	EFT	QuickBooks Payroll Service	Created by Payroll Service on 09/18/2023	RESOURCE BANK-TOWN FUND	-3,679.25
Paycheck	09/22/2023	DD1143	Joan Protano	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/22/2023	DD1144	Kimberly M Barrios	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/22/2023	DD1142	COREY NELSON	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/22/2023	DD1145	Scott D. Dabbs	Direct Deposit	New Resource Town Bank Acct.	0.00
Check	09/22/2023	EFT	Expert Pay	Payroll Deduction for 9/22/23 payroll	New Resource Town Bank Acct.	-336.00
Check	09/22/2023	2026	DEARBORN LIFE INSURANCE CO	Acct #FP36747	New Resource Town Bank Acct.	-330.75
Check	09/22/2023	2027	AFLAC	October Premiums	New Resource Town Bank Acct.	-170.58
Check	09/22/2023	2028	BLUE CROSS BLUE SHIELD	Acct #636747 Health Insurance Oct 23	New Resource Town Bank Acct.	-7,435.97
Check	09/25/2023	2029	Alarm Detection Systems, Inc.	Invoice # 219088-1004	New Resource Town Bank Acct.	-717.36
Check	09/25/2023	2030	RAMAKER & ASSOCIATES	Invoice # 124465	New Resource Town Bank Acct.	-700.00
Check	09/25/2023	2031	Banner Up Signs	Invoice #81220	New Resource Town Bank Acct.	-324.00

DeKalb Township Town Accounts
2023 SEPTEMBER EXPENDITURES TOTAL (COMBINED)
September 2023

Check	09/25/2023	2032	OC CREATIVE, INC	Invoice #2306	New Resource Town Bank Acct.	-135.00
Check	09/27/2023	2033	THE STANDARD	Vision insurance	New Resource Town Bank Acct.	-44.59
Liability Check	09/28/2023	EFT	QuickBooks Payroll Service	Created by Payroll Service on 09/18/2023	RESOURCE BANK-TOWN FUND	-18,908.66
Paycheck	09/29/2023	DD1146	ANDREW TILLOTSON	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/29/2023	DD1147	CHAD C. MCNETT	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/29/2023	DD1148	CRAIG A SMITH	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/29/2023	DD1149	DALE L THURMAN	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/29/2023	DD1150	LISA R KING	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/29/2023	DD1151	MARY HESS	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/29/2023	DD1152	NANCY G BRADLO	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/29/2023	DD1153	RICHARD J DYER	Direct Deposit	New Resource Town Bank Acct.	0.00
Paycheck	09/29/2023	DD	ANDREW C REININK	Direct Deposit	New Resource Town Bank Acct.	0.00
Check	09/29/2023	EFT		Service Charge	RESOURCE BANK-TOWN FUND	-25.00
TOTAL						-60,291.87

**DeKalb Township General Assistance
2023 SEPTEMBER EXPENDITURES TOTAL (COMBINED)**

September 2023

Type	Date	Num	Name	Memo	Account	Amount
Check	09/01/2023	2006	GA Client	21GA02255 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2007	GA Client	23GA02490 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2008	GA Client	23GA02485 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2009	GA Client	23GA02536 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2010	GA Client	23GA02514 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2012	GA Client	22GA02378 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2013	GA Client	12GA00003 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2014	GA Client	22GA02436 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2015	GA Client	23GA02461 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2016	GA Client	22GA02400 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2017	GA Client	23GA02487 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2018	GA Client	23GA02496 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2019	GA Client	23GA02480 Flat Grant	NEW General Assistance Bank Acc	-340.00
Check	09/01/2023	2020	GA Client	23GA02529 Flat Grant	NEW General Assistance Bank Acc	-340.00
Liability Check	09/01/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1157094194	NEW General Assistance Bank Acc	-177.06
Liability Check	09/01/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 1157197194	NEW General Assistance Bank Acc	-912.22
Liability Check	09/01/2023	E-pay	IDES	0804766 QB Tracking # 1157224194	RESOURCE BANK- G A 6064443	-13.26
Paycheck	09/08/2023		Cassandra E Bachochin		NEW General Assistance Bank Acc	-1,014.53
Paycheck	09/08/2023		ERIKA D BROWN		NEW General Assistance Bank Acc	-1,490.79
Check	09/11/2023	2022	GA Client	23GA02547 Flat Grant	NEW General Assistance Bank Acc	-416.77
Check	09/11/2023	2023	CARDMEMBER SERVICES	Acct *9113 September 2023	NEW General Assistance Bank Acc	-512.55
Check	09/11/2023	2024	CARAHSOFT TECHNOLOGY CORP	DTO0004 IN1468754	NEW General Assistance Bank Acc	-357.65
Check	09/11/2023	2025	METRONET	Acct #1653538	NEW General Assistance Bank Acc	-101.64
Check	09/11/2023	2026	PASSION PURSUIT, INC	Employment Services	NEW General Assistance Bank Acc	-600.00
Check	09/11/2023	2027	PITNEY BOWES GLOBAL FINANCIAL SERVICE	Acct #0018471853 Inv #3106226167	NEW General Assistance Bank Acc	-40.88
Check	09/11/2023	2028	Cassandra Bachochin	September 23 Insurance Reimbursement	NEW General Assistance Bank Acc	-675.00
Check	09/11/2023	2029	BROWN, ERIKA	Insurance Reimb & Mileage	NEW General Assistance Bank Acc	-243.04
Check	09/11/2023	EFT	IMRF	July Payment	NEW General Assistance Bank Acc	-1,303.19
Check	09/11/2023	EFT	IMRF	August Payment	NEW General Assistance Bank Acc	-1,273.41
Check	09/14/2023	2030	GARDEN ESTATE TOWNHOMES	VOID: 23EA01922 Shelter Assistance	NEW General Assistance Bank Acc	0.00
Check	09/14/2023	2031	GA Client	23GA02549 Flat Grant	NEW General Assistance Bank Acc	-204.00
Liability Check	09/18/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 238078294	NEW General Assistance Bank Acc	-173.32
Liability Check	09/18/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 238265294	NEW General Assistance Bank Acc	-894.14
Liability Check	09/18/2023	E-pay	IDES	0804766 QB Tracking # 238406294	RESOURCE BANK- G A 6064443	-11.19
Check	09/19/2023	2032	Housing Authority of the County of DeKalb	23EA01899 Rental Assistance	NEW General Assistance Bank Acc	-300.00
Check	09/19/2023	2033	GA Client	23GA02546 Flat Grant	NEW General Assistance Bank Acc	-136.00
Payment	09/19/2023		AFTON TOWNSHIP		NEW General Assistance Bank Acc	100.00
Check	09/19/2023	2034	GA Client	23GA02548 Flat Grant	NEW General Assistance Bank Acc	-350.97
Check	09/19/2023	2035	GA Client	23GA02554 Flat Grant	NEW General Assistance Bank Acc	-192.00
Paycheck	09/22/2023	DD	Cassandra E Bachochin		NEW General Assistance Bank Acc	-936.61
Paycheck	09/22/2023	DD	ERIKA D BROWN		NEW General Assistance Bank Acc	-1,519.28
Check	09/25/2023	2036	MCJ Investments LLC	23EA01926 Shelter Assistance	NEW General Assistance Bank Acc	-776.80
Check	09/25/2023	2037	NCPERS GROUP LIFE INSURANCE	Unit # 0705 IMRF Life Insurance	NEW General Assistance Bank Acc	-16.00
Check	09/25/2023	2038	AFLAC	Acct #52201 October premiums	NEW General Assistance Bank Acc	-54.22
Check	09/25/2023	2039	DEARBORN LIFE INSURANCE CO	Acct # FP36747	NEW General Assistance Bank Acc	-110.25
Check	09/25/2023	2040	BLUE CROSS BLUE SHIELD	Acct #636747 Health Insurance October 23	NEW General Assistance Bank Acc	-1,321.15
Check	09/25/2023	2041	PROSHRED SECURITY	Invoice #1249717	NEW General Assistance Bank Acc	-119.55
Check	09/25/2023	2042	THE STANDARD	Acct #160-770052 October vision	NEW General Assistance Bank Acc	-6.37
Check	09/28/2023	2043	MCJ Investments LLC	23EA01924 Shelter Assistance	NEW General Assistance Bank Acc	-459.00
Check	09/29/2023	2065	SCHULTZ APARTMENTS	23EA01929 Shelter Assistance	NEW General Assistance Bank Acc	-995.00
Check	09/29/2023	2066	Housing Authority of the County of DeKalb	23EA01936 Rental Assistance	NEW General Assistance Bank Acc	-784.00
					TOTAL	-23,151.84

2023 SEPTEMBER ROAD DISTRICT WARRANT FOR EXPENDITURES REPORT

FUND	Invoices
ROAD AND BRIDGE	\$17,362.12
PERMANENT ROAD	\$24,404.81
BUILDING & EQUIPMENT	\$0.00
SPECIAL BRIDGE	\$0.00
All Funds-Total	\$41,766.93

We, the undersigned, comprising the Township Board of DeKalb Township, having duly met at the Clerk's office on OCTOBER 11, 2023 hereunto set our hands on this document for the purpose of auditing the various accounts of DeKalb Township Road District, and do hereby certify that the above claims or demands against said accounts were presented, and examined, and were allowed at the meeting.

Trustee Nancy Bradlo

Supervisor Mary Hess

Trustee Lisa King

Trustee Chad McNett

Clerk Andrew Tillotson

Trustee Dale Thurman

(SEAL)

I, _____, DeKalb Township Clerk, attest that the attached bills were presented for payment for month of SEPTEMBER 2023 at the OCTOBER 11, 2023 Township Board meeting.

Clerk Andrew Tillotson

2023 SEPTEMBER ROAD DISTRICT WARRANT FOR EXPENDITURES REPORT

ROAD DISTRICT SEPTEMBER EXPENDITURES				
ROAD AND BRIDGE				
OLD ACCT.				
9/6/2023	PAD	IMRF	PENSION-ER170.02/EE151.20/EE VAC 336.00	657.22
09/15/2023	E-pay	United States Treasury {2}	46-1580226 QB Tracking # 178990294	990.30
	E-pay	United States Treasury {2}	46-1580226 QB Tracking # 179095294	603.66
	E-pay	United States Treasury {2}	46-1580226 QB Tracking # 179120294	702.66
	E-pay	United States Treasury {2}	46-1580226 QB Tracking # 179176294	761.02
	E-pay	United States Treasury {2}	46-1580226 QB Tracking # 179244294	454.96
NEW ACCT				
09/01/2023	294	JODIE L PETERSON	8/7/23-8/27/23	240.04
	295	KAREN S GUMINO	8/7/23-8/27/23	1,632.69
	296	TREVOR N BLANKEN	8/7/23-8/27/23 FINAL CHECK	506.92
09/15/2023	297	JODIE L PETERSON	08/28/23-09/10/23	281.18
	298	KAREN S GUMINO	08/28/23-09/10/23	1,114.46
09/01/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1006200194	163.74
09/15/2023	E-PAY	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking #	97.66
	2014	AFLAC	PYRLL EXP-A#-52201; I#886692 AUG	40.70
	2015	BLUE CROSS BLUE SHIELD	HEALTH. 2023 SEPT	1,815.04
	2016	THE STANDARD	hlth - 2023 SEPT	6.37
09/06/2023	2017	VOID	FOR IMRF NEW ACCT	0.00
09/11/2023	2018	ALTORFER INDUSTRIES	EM I# TM500489369	2,710.36
	2019	COMED	UTIL 2439372006 DUE 10/13/23	455.83
	2020	CONSERV FS	FUEL-ID# 500460 ; I#132002771, 132002772	1,018.60
	2021	CULLIGAN OF DEKALB	A# 680610 I#0001397 MISC	70.55
	2022	DEKALB TWSHP TOWN FUND	POSTAGE-6/20/23-9/19/23 METER RENTAL PITNEY BOWES	40.88
	2023	NEBRASKA-IOWA INDUSTRIAL FASTENERS CORP	SS I# 6231512	7.13
	2024	NORTHERN ILLINOIS DISPOSAL	UTILITY- I# 22384539T086 9/1/23-9/30/23 A# 3086-436769	96.64
	2025	SUPERIOR DIESEL, INC.	E.M. I# S1-18236, 114264, 18424, W1-25323	403.66
	2026	VERIZON	TEL. A# 342151176-00001 I# 9942884787 DUE 09/17/23	98.52
09/12/2023	2027	AIRGAS US LLC	rentals C# 2986196 I# 5501588948	24.04
	2028	ANDERSON ENTERPRISES & EQUIPMENT LLC	EM I#18039	1,403.46
	2029	CARDMEMBER SERVICES	BLDG MAINT \$12.40/INT-EMAIL \$41.82/ OFSUP \$475.56/SS \$213.3	819.30
	2030	METRONET	A# 1653538 IT 65.89/INTERNET 35.14/PHONE-43.50 09/02/23-10/0	144.53
TOTAL R&B 2023 SEPTEMBER EXPENDITURES				17,362.12
PERMANENT ROAD				
OLD ACCT.				
9/6/2023	PAD	IMRF	PENSION-ER476.91/ EE 424.13/ EE VAC 329.17	1230.21
NEW ACCT.				
09/01/2023	421	James Poff III	8/7/23-8/27/23	2,305.27
	422	JEFFREY L HARNESS	8/7/23-8/27/23	2,256.90
09/15/2023	423	James Poff III	08/28/23-09/10/23	1,521.67
	424	JEFFREY L HARNESS	08/28/23-09/10/23	1,397.79
09/01/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1007481194	325.29
09/13/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 84485294	202.78
09/15/2023	E-pay	United States Treasury 2	92-1810853 QB Tracking # 180593294	2,016.22
	E-pay	United States Treasury 2	92-1810853 QB Tracking # 180639294	1,055.82
	E-pay	United States Treasury 2	92-1810853 QB Tracking # 180670294	1,133.36
	E-pay	United States Treasury 2	92-1810853 QB Tracking # 180696294	1,197.70
	E-pay	United States Treasury 2	92-1810853 QB Tracking # 180714294	1,873.32
	E-pay	United States Treasury 2	92-1810853 QB Tracking # 180730294	1,055.84
	2079	AFLAC	A#-52201; I# 886692 2023 AUG	343.60
	2080	BLUE CROSS BLUE SHIELD	HLTH-2023 SEPT	2,598.78
	2081	THE STANDARD	HLTH- 2023 SEPT	12.74
09/05/2023	2082	VOID	FOR IMRF FOR NEW ACCT.	0.00
09/11/2023	2083	CONSERV FS INC	fuel C# 5000460 I# 40020223	201.60
	2084	MARTENSON TURF PRODUCTS, INC	RD MAINT I# 91545	28.50
	2085	TRAFFIC CONTROL & PROTECTION INC	ROAD SIGNS I# 116068, 116069, 116120	3,348.00
	2086	HARNESS, JEFF	PR-HLTH- DEP. J.H.-2023 SEPTEMBER	299.42
TOTAL PERM RD 2023 SEPTEMBER EXPENDITURES				24,404.81

**2023 OCTOBER TOWN & GENERAL ASSISTANCE
WARRANT FOR EXPENDITURES TO DATE REPORT**

FUND	Invoices
TOWN	\$13,435.72
GENERAL ASSISTANCE	\$14,186.47
TOWN – CAPITAL FUND	\$0
CEMETERY – CAPITAL FUND	\$0
All Funds-Total	\$27,622.19

We, the undersigned, comprising the Township Board of DeKalb Township, having duly met at the Clerk's office on **OCTOBER 11, 2023** hereunto set our hands on this document for the purpose of auditing the various accounts of DeKalb Township, and do hereby certify that the above claims or demands against said accounts were presented, and examined, and were allowed at the meeting.

Trustee Nancy Bradlo

Supervisor Mary Hess

Trustee Lisa King

Trustee Chad McNett

Clerk Andrew Tillotson

Trustee Dale Thurman

(SEAL)

I, _____, DeKalb Township Clerk, attest that the attached bills were presented for payment for the month of OCTOBER 2023 at the OCTOBER 11, 2023 Township Board meeting.

Clerk Andrew Tillotson

DeKalb Township
2023 October Expenditures to Date
October 2023

Date	Num	Name	Memo	Amount
10/02/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1739068194	-195.50
10/02/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 1739106194	-843.86
10/02/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1739143194	-99.08
10/02/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 1739205194	-531.24
10/05/2023		QuickBooks Payroll Service	Created by Payroll Service on 10/02/2023	-3,544.30
10/06/2023	DD1156	Joan Protano	Direct Deposit	0.00
10/06/2023	DD1157	Kimberly M Barrios	Direct Deposit	0.00
10/06/2023	DD1155	COREY NELSON	Direct Deposit	0.00
10/06/2023	DD1158	Scott D. Dabbs	Direct Deposit	0.00
10/06/2023	EFT	Expert Pay	Payroll Deduction for 10/06/23 payroll	-336.00
10/06/2023	2034	CITY OF DEKALB	Acct# 3003138970-00	-213.63
10/06/2023	2035	COMED	Acct #2439372006	-320.33
10/06/2023	2036	COMED	Acct #1443084045	-39.42
10/06/2023	2037	DEK. CTY. REHAB & NURSING CENTER	October 23 funding	-500.00
10/06/2023	2038	DEKALB TOWNSHIP ROAD DISTRICT	September Maintenance	-1,173.55
10/06/2023	2039	METRONET	Acct #1653538	-283.67
10/06/2023	2040	NICOR GAS	Acct #76-03-63-1000 1	-32.12
10/06/2023	2041	NORTHERN ILLINOIS DISPOSAL, INC.	Acct #3086-436769	-97.34
10/06/2023	2042	RICOH USA, INC	Customer # 3571042 - Contract #4157866 - Invo	-19.65
10/06/2023	2043	SPARKLE JANITORIAL SERVICE	Invoice #2264	-405.00
10/06/2023	2044	VERIZON	Assessor \$49.36 - Town \$51.07	-100.43
10/06/2023	2045	ZUKOWSKI, ROGERS, FLOOD & MCARDLE	Invoice #164355	-640.00
10/06/2023	2046	Scott Dabbs	September mileage	-183.40
10/06/2023	2047	REININK, ANDREW	October Insurance Reimbursement	-426.32
10/06/2023	2048	DYER, RICH	October Insurance Reimbursement	-675.00
10/06/2023	2049	SMITH, CRAIG	October Insurance Reimbursement	-291.70
10/06/2023	2050	BACON'S TERMITE & PEST SPECIALISTS	Inoive #19868 (Cemetery)	-150.00
10/06/2023	2051	DEKALB CHAMBER OF COMMERCE	Invoice # 2023CR-73	-350.00
10/06/2023	2052	EWORLDLINX	Invoice 2160 2024 website hosting	-131.67
10/10/2023	2053	CARDMEMBER SERVICES	Assessor \$90.24 - Town \$1211.34	-1,301.58
10/12/2023		QuickBooks Payroll Service	Created by Payroll Service on 10/02/2023	-1,590.29
10/13/2023	DD1159	ANDREW C REININK	Direct Deposit	0.00
			TOTAL	-13,435.72

**DeKalb Township General Assistance
2023 October Expenditures to Date**

October 2023

Date	Num	Name	Memo	Amount
10/01/2023	2044	GA CLIENT	21GA02255 Flat Grant	-340.00
10/01/2023	2045	GA CLIENT	23GA02490 Flat Grant	-340.00
10/01/2023	2046	GA CLIENT	23GA02485 Flat Grant	-340.00
10/01/2023	2047	GA CLIENT	23GA02536 Flat Grant	-340.00
10/01/2023	2048	GA CLIENT	23GA02480 Flat Grant	-340.00
10/01/2023	2049	GA CLIENT	22GA02378 Flat Grant	-340.00
10/01/2023	2050	GA CLIENT	12GA00003 Flat Grant	-340.00
10/01/2023	2051	GA CLIENT	22GA02436 Flat Grant	-340.00
10/01/2023	2052	GA CLIENT	23GA02461 Flat Grant	-340.00
10/01/2023	2053	GA CLIENT	22GA02400 Flat Grant	-340.00
10/01/2023	2054	GA CLIENT	23GA02487 Flat Grant	-340.00
10/01/2023	2055	GA CLIENT	23GA02496 Flat Grant	-340.00
10/01/2023	2056	GA CLIENT	23GA02549 Flat Grant	-340.00
10/01/2023	2057	GA CLIENT	23GA02529 Flat Grant	-340.00
10/01/2023	2058	GA CLIENT	23GA02514 Flat Grant	-340.00
10/01/2023	2059	GA CLIENT	23GA02559 Flat Grant	-464.67
10/01/2023	2060	GA CLIENT	23GA02559 Flat Grant	-453.33
10/01/2023	2061	GA CLIENT	23GA02546 Flat Grant	-340.00
10/01/2023	2062	GA CLIENT	23GA02554 Flat Grant	-340.00
10/01/2023	2063	GA CLIENT	23GA02548 Flat Grant	-340.00
10/02/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 617962294	-185.07
10/02/2023	E-pay	United States Treasury {2}	36-6006245 QB Tracking # 618082294	-956.14
10/02/2023	2064	GARDEN ESTATE TOWNHOMES	23EA01922 Shelter Assistance	-1,325.00
10/02/2023	EFT	Stop Item Charge	Stop Item Charge	-35.00
10/06/2023	DD	Cassandra E Bachochin	payroll	-1,061.94
10/06/2023	DD	ERIKA D BROWN	payroll	-1,555.00
10/10/2023	2067	CARDMEMBER SERVICES	Acct *9113	-67.95
10/10/2023	2068	CARASOFT TECHNOLOGY CORP	DTO0004 IN1491320	-409.74
10/10/2023	2069	METRONET	Acct #1653538	-102.22
10/10/2023	2070	RICOH USA, INC	Contract # 5129254 Invoice # 5068211700	-387.61
10/10/2023	2071	Cassandra Bachochin	October 2023 Insurance Reimbursement	-732.64
10/10/2023	2072	EWORLDLINX	Invoice #2160	-131.66
10/10/2023	2073	BROWN, ERIKA	October Insurance Reimbursement	-198.50
TOTAL				-14,186.47



Est. 1850

2023 OCTOBER ROAD DISTRICT WARRANT FOR EXPENDITURES REPORT TO DATE

FUND	Invoices
ROAD AND BRIDGE	\$30,637.31
PERMANENT ROAD	\$18,914.80
BUILDING & EQUIPMENT	\$125,000.00
SPECIAL BRIDGE	\$0.00
All Funds-Total	\$174,552.11

We, the undersigned, comprising the Township Board of DeKalb Township, having duly met at the Clerk's office on OCTOBER 11, 2023 hereunto set our hands on this document for the purpose of auditing the various accounts of DeKalb Township Road District, and do hereby certify that the above claims or demands against said accounts were presented, and examined, and were allowed at the meeting.

Trustee Nancy Bradlo

Supervisor Mary Hess

Trustee Lisa King

Trustee Chad McNett

Clerk Andrew Tillotson

Trustee Dale Thurman

(SEAL)

I, _____, DeKalb Township Clerk, attest that the attached bills were presented for payment for month of OCTOBER 2023 TO DATE at the OCTOBER 11, 2023 Township Board meeting.

Clerk Andrew Tillotson

2023 OCTOBER ROAD DISTRICT WARRANT FOR EXPENDITURES TO DATE REPORT

2023 OCTOBER EXPENDITURES TO DATE FOR ROAD DISTRICT				
ROAD AND BRIDGE				
10/01/2023	299	JODIE L PETERSON	09/11/23-09/24/23	117.32
	300	KAREN S GUMINO	09/11/23-09/24/23	1,114.46
	301	JACOB A SMITH	09/11/23-09/24/23	251.27
10/01/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1649025194	102.60
	E-pay	United States Treasury (2)	46-1580226 QB Tracking # 1649073194	470.26
	E-pay	United States Treasury (2)	46-1580226 QB Tracking # 1698284194	538.78
	pad	IMRF	pension401.52/vac420.00	821.52
10/02/2023	2032	AFLAC	PYRL EXP-A#-52201; i#241506 sept	40.70
	2033	ANDERSON ENTERPRISES & EQUIPMENT LLC	EM i#18122	169.74
	2034	BLUE CROSS BLUE SHIELD	HEALTH. 2023 oct	1,815.04
	2035	DEARBORN NATIONAL	FP36747	47.25
	2036	NICOR GAS	UTIL. DUE 11/06/2023 ACT 8891	32.12
	2037	OC CREATIVE INC	it # 2306	135.00
	2038	ALARM DETECTION SYSTEMS INC	BLDG MAINT. A# 219088 i# 219088-1004	717.36
	2039	C.S.R. BOBCAT INC	EM # 01-13436	150.35
	2040	CINTAS	UNIFORMS i# 4163551116, 4252196, 4944702, 5643641, 6484336	555.55
	2041	IMPRINTABLE MEMORIES	UNIFORMS i# 1818	174.76
	2042	THE STANDARD	hlth - 2023 OCT	6.37
	2043	TRISTATE TRUCK EQUIPMENT	NEW PLOW/DUMP TRUCK	21,750.00
	2044	WEDO WINDOWS & CARPETS	BLDG MAINT.	85.00
10/09/2023	2045	ANDERSON ENTERPRISES & EQUIPMENT LLC	EM i#18208	594.80
	2046	AUTO VALUEBUMPER TO BUMPER	E.M i# 362487, 362523	16.53
	2047	BONNELL INDUSTRIES INC	EM i# 0211722-IN	91.12
	2048	CULLIGAN OF DEKALB	A# 680610 i#0001448 MISC	31.35
	2049	ASSA ABLOY DOOR SYSTEMS	BLDG MAINT i# 930824	612.00
	2050	NORTHERN ILLINOIS DISPOSAL	UTILITY- i# 22462478T086 10/1/23-10/31/23 A# 3086-436769	97.34
	2051	VERIZON	TEL i# 9945293285 A# 342151176-00001	98.72
TOTAL R & B OCTOBER EXPENDITURES TO DATE FOR ROAD AND BRIDGE				30,637.31
PERMANENT ROAD				
10/01/2023	425	James Poff III	09/11/23-09/24/23	1,645.49
	426	JEFFREY L HARNESS	09/11/23-09/24/23	1,580.20
10/02/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # 1650793194	225.49
	E-pay	United States Treasury 2	92-1810853 QB Tracking # 1650822194	1,204.26
	pad	IMRF	pension 1082.30/vac395.37	1,477.67
10/02/2023	2087	AFLAC	A#-52201; i# 241506 2023 SEPT	343.60
	2088	BLUE CROSS BLUE SHIELD	HLTH-2023 OCT	2,598.78
	2089	CONSERV FS INC	EQUIP FUEL i# 132002957	2,467.79
	2090	DEARBORN LIFE INSURANCE CO	HEALTH-2023 10/01/23-12/31/23	94.50
	2091	VOID	VOID	0.00
	2092	WAGNER AGGREGATE, INC.	ROAD MAINT i# 40864, 40876, 40909	1,078.51
	2093	VOID	VOID	0.00
	2094	VOID	VOID	0.00
	2095	GORDON HARDWARE	RD MAINT i# 931818	9.98
	2096	TAYLOR, BRIAN EXCAVATING, LLC	CONTRACT LABOR i# 1489	4,017.50
	2097	THE STANDARD	HLTH- 2023 OCT	12.74
10/09/2023	2098	COM ED	ROAD LIGHTING a#9621064078	157.96
10/09/2023	2099	CONSERV FS INC		1,014.16
10/09/2023	2100	HARNESS, JEFF	PR-HLTH- DEP. J.H.-2023 OCTOBER	299.42
10/09/2023	2101	MACKLIN INC	RD. MAINT A#010409-i#53000	686.75
TOTAL PERM RD OCTOBER EXPENDITURES TO DATE				18,914.80
BUILDING & EQUIPMENT				
10/2/2023	2001	BONNELL INDUSTRIES INC	NEW PLOW TRUCK QUOTE # 0166497	125,000.00
TOTAL B & E OCTOBER EXPENDITURES TO DATE				125,000.00

DeKalb Township
Profit & Loss Budget vs. Actual
April through September 2023

						TOTAL			
				Sep 23	Apr - Sep 23	Budget	\$ Over Budget	% of Budget	
Income									
General Town Fund 1									
			Cemetery Income	450.00	1,250.00	2,000.00	-750.00	62.5%	
			Interest Income	537.21	1,832.46	750.00	1,082.46	244.33%	
			Miscellaneous	147.74	729.71	2,500.00	-1,770.29	29.19%	
			PPRT (State Replacement Tax)	0.00	35,882.56	85,000.00	-49,117.44	42.22%	
			Property Tax	342,798.98	897,747.76	921,500.00	-23,752.24	97.42%	
			TIF Fund Disbursement	0.00	0.00	4,500.00	-4,500.00	0.0%	
			TOIRMA DIVIDEND	0.00	0.00	1,000.00	-1,000.00	0.0%	
			Total General Town Fund 1	343,933.93	937,442.49	1,017,250.00	-79,807.51	92.16%	
			Postage	79.40	280.42				
			Total Income	344,013.33	937,722.91	1,017,250.00	-79,527.09	92.18%	
			Gross Profit	344,013.33	937,722.91	1,017,250.00	-79,527.09	92.18%	
Expense									
Cemetery Fund									
CAPITAL OUTLAY									
			Oakwood Road Improvements	0.00	0.00	100,000.00	-100,000.00	0.0%	
			CAPITAL OUTLAY - Other	0.00	-95.27				
			Total CAPITAL OUTLAY	0.00	-95.27	100,000.00	-100,095.27	-0.1%	
COMMODITIES									
			Equipment - Supplies	52.98	139.84	6,000.00	-5,860.16	2.33%	
			Signage - Fencing	0.00	0.00	8,000.00	-8,000.00	0.0%	
			Utility	40.10	199.16	750.00	-550.84	26.56%	
			Total COMMODITIES	93.08	339.00	14,750.00	-14,411.00	2.3%	
CONTRACTUAL									
			Computer Software	700.00	700.00	5,000.00	-4,300.00	14.0%	
			Dues	0.00	0.00	500.00	-500.00	0.0%	
			Grave Openings	0.00	0.00	2,000.00	-2,000.00	0.0%	
			Landscaping - Maintenance	1,427.29	6,875.10	35,000.00	-28,124.90	19.64%	
			Other Professional Services	0.00	0.00	10,000.00	-10,000.00	0.0%	
			Postage	0.00	0.00	100.00	-100.00	0.0%	
			Publishing - Printing	0.00	0.00	2,750.00	-2,750.00	0.0%	
			Restoration	0.00	0.00	17,500.00	-17,500.00	0.0%	
			Road Construction/Maintenance	0.00	0.00	7,500.00	-7,500.00	0.0%	
			Snow Removal	0.00	0.00	3,500.00	-3,500.00	0.0%	
			Training - Educ. - Travel	60.00	135.00	5,000.00	-4,865.00	2.7%	
			Tree Services	0.00	0.00	7,500.00	-7,500.00	0.0%	
			Website	0.00	0.00	350.00	-350.00	0.0%	
			Total CONTRACTUAL	2,187.29	7,710.10	96,700.00	-88,989.90	7.97%	
OTHER EXPENDITURES									
			Miscellaneous	0.00	45.67	3,000.00	-2,954.33	1.52%	
			Total OTHER EXPENDITURES	0.00	45.67	3,000.00	-2,954.33	1.52%	
PERSONNEL									
			Medicare	0.00	0.00	1,500.00	-1,500.00	0.0%	
			Salaries	0.00	0.00	15,000.00	-15,000.00	0.0%	
			Social Security	0.00	0.00	3,000.00	-3,000.00	0.0%	
			Unemployment Insurance	0.00	0.00	750.00	-750.00	0.0%	
			Workmen's Compensation	0.00	0.00	1,500.00	-1,500.00	0.0%	
			Total PERSONNEL	0.00	0.00	21,750.00	-21,750.00	0.0%	
			Total Cemetery Fund	2,280.37	7,999.50	236,200.00	-228,200.50	3.39%	

DeKalb Township
Profit & Loss Budget vs. Actual
April through September 2023

						TOTAL			
					Sep 23	Apr - Sep 23	Budget	\$ Over Budget	% of Budget
				CONTINGENCIES	0.00	0.00	50,000.00	-50,000.00	0.0%
				General Town Fund					
				Administration Expense					
				Capital Outlay					
				Building	0.00	0.00	200,000.00	-200,000.00	0.0%
				Capital Outlay - Other	0.00	-140.49			
				Total Capital Outlay	0.00	-140.49	200,000.00	-200,140.49	-0.07%
				Commodities					
				Operating Supplies	96.82	3,546.41	12,500.00	-8,953.59	28.37%
				Total Commodities	96.82	3,546.41	12,500.00	-8,953.59	28.37%
				Contractual Services					
				Audit	0.00	3,825.00	10,000.00	-6,175.00	38.25%
				Building Maintenance	717.36	1,160.86	6,000.00	-4,839.14	19.35%
				Equipment Maintenance/ Software	81.77	760.77	4,300.00	-3,539.23	17.69%
				Insurance-Liability/WC	0.00	11,842.00	18,000.00	-6,158.00	65.79%
				IT - Security - Email	110.64	688.25	15,000.00	-14,311.75	4.59%
				Janitorial	675.00	2,700.00	9,500.00	-6,800.00	28.42%
				Legal Services	0.00	2,880.00	20,000.00	-17,120.00	14.4%
				Other Professional Services	0.00	906.65	25,000.00	-24,093.35	3.63%
				Postage	0.00	894.50	3,600.00	-2,705.50	24.85%
				Printing	0.00	491.70	8,500.00	-8,008.30	5.79%
				Subscriptions/Memberships/Dues	12.99	4,240.11	9,750.00	-5,509.89	43.49%
				Telephone - Internet	141.46	1,122.98	5,000.00	-3,877.02	22.46%
				Travel - Training - Education	373.50	861.70	15,000.00	-14,138.30	5.75%
				Utilities	578.42	3,911.75	25,000.00	-21,088.25	15.65%
				Website	135.00	675.00	9,000.00	-8,325.00	7.5%
				Total Contractual Services	2,826.14	36,961.27	183,650.00	-146,688.73	20.13%
				Other Expenditures					
				Community Services - Events	889.67	2,306.77	135,000.00	-132,693.23	1.71%
				Emergency Relief	0.00	0.00	10,000.00	-10,000.00	0.0%
				Miscellaneous	119.81	379.64	5,000.00	-4,620.36	7.59%
				Office Equipment -Equip Leasing	0.00	91.29	10,000.00	-9,908.71	0.91%
				Social Media	0.00	33.97	2,750.00	-2,716.03	1.24%
				Total Other Expenditures	1,009.48	2,811.67	162,750.00	-159,938.33	1.73%
				Personnel					
				IMRF - Pension	2,558.97	8,548.55	32,000.00	-23,451.45	26.71%
				Insurance Benefits	6,155.94	31,648.78	100,000.00	-68,351.22	31.65%
				Medicare	0.00	0.00	9,500.00	-9,500.00	0.0%
				Salaries (Elected & Staff)	15,716.66	54,858.31	400,000.00	-345,141.69	13.72%
				Social Security	0.00	0.00	30,000.00	-30,000.00	0.0%
				Unemployment Insurance	0.00	0.00	3,500.00	-3,500.00	0.0%
				Total Personnel	24,431.57	95,055.64	575,000.00	-479,944.36	16.53%
				Administration Expense - Other	25.00	270.00			
				Total Administration Expense	28,389.01	138,504.50	1,133,900.00	-995,395.50	12.22%
				Assessor's Budget					
				Capital Outlay					
				Computer Hardware	0.00	48.87	2,800.00	-2,751.13	1.75%
				Computer Software	0.00	299.50	1,000.00	-700.50	29.95%
				Total Capital Outlay	0.00	348.37	3,800.00	-3,451.63	9.17%
				Commodities					

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**DeKalb Township General Assistance
Profit & Loss Budget vs. Actual
April 2023 through March 2024**

						TOTAL		
					Sep 23	Apr '23 - Mar 24	Budget	% of Budget
Income								
General Assistance Fund 15								
IGA Income					0.00	5,777.54	5,000.00	115.55%
Interest					75.84	598.35	500.00	119.67%
Miscellaneous Income					0.00	0.00	500.00	0.0%
Property Tax					77,382.25	197,445.92	213,500.00	92.48%
SSI -State of IL Interim Asstce					436.26	10,252.26	5,000.00	205.05%
Total General Assistance Fund 15					77,894.35	214,074.07	224,500.00	95.36%
Total Income					77,894.35	214,074.07	224,500.00	95.36%
Gross Profit					77,894.35	214,074.07	224,500.00	95.36%
Expense								
General Assistance Fund								
Administration								
COMMODITIES								
Equipment					0.00	40.89	6,500.00	0.63%
Operating Supplies					74.67	918.22	5,000.00	18.36%
Total COMMODITIES					74.67	959.11	11,500.00	8.34%
CONTRACTUAL SERVICES								
Equipment Mainte & Supplies					518.08	1,263.43	3,200.00	39.48%
IT					27.88	895.33	2,000.00	44.77%
Legal					0.00	0.00	5,000.00	0.0%
Postage					0.00	182.56	2,000.00	9.13%
Publishing/Subscr/Printing					0.00	667.77	4,000.00	16.69%
Telephone - Internet					101.64	304.90	1,000.00	30.49%
Travel - Training - Education					454.54	1,632.63	4,000.00	40.82%
Visual GA					0.00	3,400.00	7,500.00	45.33%
Total CONTRACTUAL SERVICES					1,102.14	8,346.62	28,700.00	29.08%
Miscellaneous					0.00	304.95	5,000.00	6.1%
PERSONNEL								
IMRF					2,576.60	3,815.40	8,500.00	44.89%
Insurance Benefits					2,311.27	12,257.91	45,000.00	27.24%
Medicare					0.00	0.00	2,200.00	0.0%
Salaries					7,440.13	51,742.05	155,000.00	33.38%
Social Security					0.00	0.00	8,500.00	0.0%
Unemployment					0.00	0.00	600.00	0.0%
Workmen's Compensation					0.00	0.00	2,500.00	0.0%
Total PERSONNEL					12,328.00	67,815.36	222,300.00	30.51%
Total Administration					13,504.81	77,426.04	267,500.00	28.94%
Contingencies					0.00	0.00	15,000.00	0.0%
Home Relief								
COMMODITIES								
Emergency Assistance					3,314.80	36,502.22	75,000.00	48.67%
Flat Grant					2,596.73	36,321.83	60,000.00	60.54%
Food/Household Supplies Support					0.00	0.00	50,000.00	0.0%
Miscellaneous Expense					0.00	35.00	2,500.00	1.4%
Personal/Household Incidentals					600.00	600.00	6,500.00	9.23%
Total COMMODITIES					6,511.53	73,459.05	194,000.00	37.87%
CONTRACTUAL SERVICES								
Community Outreach					0.00	180.00	0.00	100.0%
Dental Service					0.00	0.00	10,000.00	0.0%

DeKalb Township General Assistance Profit & Loss Budget vs. Actual

								TOTAL			
							Sep 23	Apr '23 - Mar 24	Budget	\$ Over Budget	% of Budget
						MACI Med Casastrophic	0.00	2,360.00	3,500.00	-1,140.00	67.43%
						Medical	0.00	0.00	30,000.00	-30,000.00	0.0%
						Other Medical Services	0.00	0.00	10,000.00	-10,000.00	0.0%
						Total CONTRACTUAL SERVICES	0.00	2,540.00	53,500.00	-50,960.00	4.75%
						Total Home Relief	6,511.53	75,999.05	247,500.00	-171,500.95	30.71%
						Total General Assistance Fund	20,016.34	153,425.09	530,000.00	-376,574.91	28.95%
						Payroll Expenses	1,040.32	10,277.11	0.00	10,277.11	100.0%
						Total Expense	21,056.66	163,702.20	530,000.00	-366,297.80	30.89%
						Net Income	56,837.69	50,371.87	-305,500.00	355,871.87	-16.49%

DeKalb Township Road Fund
Profit & Loss Budget vs. Actual
April through September 2023

		TOTAL				
		Sep 23	Apr - Sep 23	Budget	\$ Over Budget	% of Budget
Income						
6 General Road Fund						
	311 Property Tax Net					
	Recapture Revenue Dek Cty tx	10,305.83	26,295.92			
	311 Property Tax Net - Other	120,532.11	226,016.19	178,903.00	47,113.19	126.33%
	Total 311 Property Tax Net	130,837.94	252,312.11	178,903.00	73,409.11	141.03%
	311A Property Tax-Total	0.00	45,850.90	357,806.00	-311,955.10	12.81%
	311B Less Municipal Shares	0.00	0.00	178,903.00	-178,903.00	0.0%
	342 Replacement Tax St Illinois	0.00	71,304.53	190,000.00	-118,695.47	37.53%
	381 Interest Income	92.90	499.06	400.00	99.06	124.77%
	389 Miscellaneous Fines Etc					
	TOI-REIMB TRAVEL	231.87	463.74			
	389 Miscellaneous Fines Etc - Other	100.00	1,370.06			
	Total 389 Miscellaneous Fines Etc	331.87	1,833.80			
	390 TOIRMA Insure Dividend	0.00	0.00	1,000.00	-1,000.00	0.0%
	Cemetery maintenance reimbursem	1,427.29	11,572.78	30,000.00	-18,427.22	38.58%
	TIF DISBURSEMENT	0.00	0.00	2,000.00	-2,000.00	0.0%
	Total 6 General Road Fund	132,690.00	383,373.18	939,012.00	-555,638.82	40.83%
	Total Income	132,690.00	383,373.18	939,012.00	-555,638.82	40.83%
	Gross Profit	132,690.00	383,373.18	939,012.00	-555,638.82	40.83%
	Expense					
General Road Fund						
	Road and Bridge Fund					
	6-11 Administration					
Commodities						
	651 Office- Computer,Supp	475.56	1,732.02	10,000.00	-8,267.98	17.32%
	652 Operating Expense	0.00	766.80	2,500.00	-1,733.20	30.67%
	Total Commodities	475.56	2,498.82	12,500.00	-10,001.18	19.99%
Contractual Services						
	531 Audit/Accounting	0.00	3,825.00	7,500.00	-3,675.00	51.0%
	533 Legal Services	0.00	4,370.00	30,000.00	-25,630.00	14.57%
	551 Postage	40.88	221.35	450.00	-228.65	49.19%
	552 Telephone	142.02	811.77	5,000.00	-4,188.23	16.24%
	553 Publishing/Printing	0.00	66.34	1,000.00	-933.66	6.63%
	554 Utilities Wast/Gas/Water	552.47	2,996.37	7,500.00	-4,503.63	39.95%
	555 Dues Road Commissioner	0.00	50.00	500.00	-450.00	10.0%
	556 Personal Property	0.00	30,762.71	90,000.00	-59,237.29	34.18%
	563 Training Rd.Com./Rd. Crew	40.17	165.17	2,500.00	-2,334.83	6.61%
	567 Internet	76.96	487.08	1,000.00	-512.92	48.71%
	591 Ins Liability Gen/Bnd/Wrk	0.00	13,902.00	16,000.00	-2,098.00	86.89%
	IPWAM-IL PUB.WKS MUT AID NET	0.00	0.00	2,500.00	-2,500.00	0.0%
	IT Service	65.89	344.35	1,500.00	-1,155.65	22.96%
	Travel	0.00	280.00	2,500.00	-2,220.00	11.2%
	Total Contractual Services	918.39	58,282.14	167,950.00	-109,667.86	34.7%

DeKalb Township Road Fund
Profit & Loss Budget vs. Actual
April through September 2023

		TOTAL				
		Sep 23	Apr - Sep 23	Budget	\$ Over Budget	% of Budget
	Personnel					
	410 Salaries- Road Crew	580.00	6,061.00	14,000.00	-7,939.00	43.29%
	411 Salaries Secretary	4,902.92	25,922.09	63,700.00	-37,777.91	40.69%
	451 Health Insurance	1,821.41	11,022.96	29,900.00	-18,877.04	36.87%
	452 IMRF Pension	321.22	2,087.92	3,500.00	-1,412.08	59.66%
	453 Unemployment Insurance	0.00	149.19	400.00	-250.81	37.3%
	461 Social Security	339.95	1,982.95	5,000.00	-3,017.05	39.66%
	462 Medicare	79.50	463.75	1,100.00	-636.25	42.16%
	Total Personnel	8,045.00	47,689.86	117,600.00	-69,910.14	40.55%
Total 6-11 Administration		9,438.95	108,470.82	298,050.00	-189,579.18	36.39%
	6-45 Maintenance					
	511 Building Maintenance Service	12.40	30,233.28	38,500.00	-8,266.72	78.53%
	512 Equipment Maintnce Repr/Pts	4,533.47	15,778.51	62,500.00	-46,721.49	25.25%
	Capital Outlay					
	Large Equipment	0.00	0.00	50,000.00	-50,000.00	0.0%
	New Building Sign	0.00	0.00	25,000.00	-25,000.00	0.0%
	New Plow/Dump Truck	0.00	0.00	60,000.00	-60,000.00	0.0%
	Salt Shed New	0.00	0.00	90,000.00	-90,000.00	0.0%
	Small Equipment	0.00	1,438.00	15,000.00	-13,562.00	9.59%
	Total Capital Outlay	0.00	1,438.00	240,000.00	-238,562.00	0.6%
	Commodities					
	652 Shop Supplies	213.36	14,561.37	23,000.00	-8,438.63	63.31%
	653 Small Tools	7.13	327.71	14,000.00	-13,672.29	2.34%
	Fuel	1,018.60	3,428.81	10,000.00	-6,571.19	34.29%
	Total Commodities	1,239.09	18,317.89	47,000.00	-28,682.11	38.97%
	Other Expenditures					
	928 Rentals & Uniforms	24.04	3,178.80	12,000.00	-8,821.20	26.49%
	929 Miscellaneous Expense	90.55	2,611.61	7,500.00	-4,888.39	34.82%
	Contingencies	0.00	0.00	25,000.00	-25,000.00	0.0%
	Total Other Expenditures	114.59	5,790.41	44,500.00	-38,709.59	13.01%
Total 6-45 Maintenance		5,899.55	71,558.09	432,500.00	-360,941.91	16.55%
	Total Road and Bridge Fund	15,338.50	180,028.91	730,550.00	-550,521.09	24.64%
Total General Road Fund		15,338.50	180,028.91	730,550.00	-550,521.09	24.64%
Payroll Expenses		599.78	3,731.53			
Transfer Due to Account Issue		52,690.16	470,774.37			
	Total Expense	68,628.44	654,534.81	730,550.00	-76,015.19	89.6%
Net Income		64,061.56	-271,161.63	208,462.00	-479,623.63	-130.08%

DeKalb Township Perm Road Fund
2023 SEPTEMBER Profit & Loss Budget vs. Actual
April through September 2023

		TOTAL				
		Sep 23	Apr - Sep 23	Budget	\$ Over Budget	% of Budget
Income						
25 Permanent Road Fund						
	311 Property Tax	307,116.60	783,626.00	847,531.00	-63,905.00	92.46%
	381 Interest	141.90	753.32	1,010.00	-256.68	74.59%
	382 Misc					
	Malta Twp salt Trmt reimb.	0.00	0.00	2,000.00	-2,000.00	0.0%
	382 Misc - Other	0.00	0.00	2,000.00	-2,000.00	0.0%
	Total 382 Misc	0.00	0.00	4,000.00	-4,000.00	0.0%
	Total 25 Permanent Road Fund	307,258.50	784,379.32	852,541.00	-68,161.68	92.01%
Total Income		307,258.50	784,379.32	852,541.00	-68,161.68	92.01%
Gross Profit		307,258.50	784,379.32	852,541.00	-68,161.68	92.01%
Expense						
	Payroll Expenses	672.77	4,164.58			
Permanet Road fund						
ADMINISTRATION						
	Personnel					
	Health Benefits	2,910.94	17,654.64	47,400.00	-29,745.36	37.25%
	IMRF	1,473.89	8,856.64	10,000.00	-1,143.36	88.57%
	Medicare	164.16	894.25	3,000.00	-2,105.75	29.81%
	Salaries-Road Crew	11,321.20	61,671.94	148,000.00	-86,328.06	41.67%
	Social Security	701.92	3,823.67	12,000.00	-8,176.33	31.86%
	Unemployment	0.00	225.61	500.00	-274.39	45.12%
	Total Personnel	16,572.11	93,126.75	220,900.00	-127,773.25	42.16%
Total ADMINISTRATION		16,572.11	93,126.75	220,900.00	-127,773.25	42.16%
Commodities						
	655 Equipment Fuel	1,251.69	12,527.41	48,000.00	-35,472.59	26.1%
	656 Right of Way	0.00	0.00	15,000.00	-15,000.00	0.0%
Total Commodities		1,251.69	12,527.41	63,000.00	-50,472.59	19.89%
Contractual Services						
	514 Road Maintenance	28.50	34,925.08	115,000.00	-80,074.92	30.37%
	515 Road Lighting	0.00	948.36	7,500.00	-6,551.64	12.65%
	516 Contract Labor	0.00	0.00	10,000.00	-10,000.00	0.0%
	532 Engineering Services	0.00	46,375.00			
	594 Rental	0.00	3,686.00	20,000.00	-16,314.00	18.43%
	Dirt	0.00	0.00	1,500.00	-1,500.00	0.0%
	Engineering/Surveying Serv/Appr	0.00	2,971.81	60,000.00	-57,028.19	4.95%
	Road Projects	0.00	203,679.85	650,000.00	-446,320.15	31.34%
	Road Salt-Chips-Treatment	0.00	0.00	40,000.00	-40,000.00	0.0%
	Road Sealing-Rejuvenator	0.00	0.00	60,000.00	-60,000.00	0.0%
	Road Sign Replacement-Repair	3,348.00	6,223.91	25,000.00	-18,776.09	24.9%
	Road Striping-Paint- Beads	0.00	1,466.00	45,000.00	-43,534.00	3.26%
Total Contractual Services		3,376.50	300,276.01	1,034,000.00	-733,723.99	29.04%
Other Expenditures						
	929 Miscellaneous	0.00	7.74	20,000.00	-19,992.26	0.04%
	Contingencies	0.00	0.00	20,000.00	-20,000.00	0.0%
Total Other Expenditures		0.00	7.74	40,000.00	-39,992.26	0.02%
	Total Permanet Road fund	21,200.30	405,937.91	1,357,900.00	-951,962.09	29.9%
	Transfer Due to Account Issue	0.00	374,221.95			
Total Expense		21,873.07	784,324.44	1,357,900.00	-573,575.56	57.76%
Net Income		285,385.43	54.88	-505,359.00	505,413.88	-0.01%

DeKalb Township B & E Road Fund
2023 SEPTEMBER Profit & Loss Budget vs. Actual
April through September 2023

					TOTAL			
				Sep 23	Apr - Sep 23	Budget	\$ Over Budget	% of Budget
Income								
26 Building & Equipment Fund								
	311 Property Tax			52,690.16	134,442.03	145,368.00	-10,925.97	92.48%
	381 Interest			20.09	68.62	120.00	-51.38	57.18%
	misc. income- equip.							
	Other Equipment Sale			0.00	7,391.50	55,000.00	-47,608.50	13.44%
	Scrap Metal Sales			0.00	441.00	500.00	-59.00	88.2%
	misc. income- equip. - Other			119.00	119.00	100.00	19.00	119.0%
	Total misc. income- equip.			119.00	7,951.50	55,600.00	-47,648.50	14.3%
Total 26 Building & Equipment Fund				52,829.25	142,462.15	201,088.00	-58,625.85	70.85%
Total Income				52,829.25	142,462.15	201,088.00	-58,625.85	70.85%
Gross Profit				52,829.25	142,462.15	201,088.00	-58,625.85	70.85%
	Expense							
Contingencies				0.00	0.00	10,000.00	-10,000.00	0.0%
EQUIPMENT EXPENDITURES								
	New Equipment			0.00	500.00			
	New Large Trailer			0.00	0.00	3,000.00	-3,000.00	0.0%
	New Pick Up Truck			0.00	0.00	75,000.00	-75,000.00	0.0%
	New Plow / Dump Truck			0.00	0.00	125,000.00	-125,000.00	0.0%
	New Plow Truck or Pickup Truck			125,000.00	125,000.00			
	New Pull Behind Ditch Mower			0.00	0.00	500.00	-500.00	0.0%
Total EQUIPMENT EXPENDITURES				125,000.00	125,500.00	203,500.00	-78,000.00	61.67%
Transfer Due to Account Issue				0.00	87,895.79			
	Total Expense			125,000.00	213,395.79	213,500.00	-104.21	99.95%
Net Income				-72,170.75	-70,933.64	-12,412.00	-58,521.64	571.49%

DeKalb Township Special Bridge Fund
2023 SEPTEMBER Profit & Loss Budget vs. Actual

April through September 2023

		TOTAL				
		Sep 23	Apr - Sep 23	Budget	\$ Over Budget	% of Budget
Income						
	27 Special Bridge Fund					
	381 Interest Income	62.97	395.00	110.00	285.00	359.09%
	382 Miscellaneous Expenses	0.00	0.00	100.00	-100.00	0.0%
	Total 27 Special Bridge Fund	62.97	395.00	210.00	185.00	188.1%
Total Income		62.97	395.00	210.00	185.00	188.1%
Gross Profit		62.97	395.00	210.00	185.00	188.1%
	Expense					
Contractual Services						
	Bridge Repairs	0.00	0.00	20,000.00	-20,000.00	0.0%
	Contractual Services	0.00	0.00	50,000.00	-50,000.00	0.0%
	New Culverts/Drain Pipes	0.00	0.00	35,000.00	-35,000.00	0.0%
Total Contractual Services		0.00	0.00	105,000.00	-105,000.00	0.0%
Special Bridge Fund						
	Capital Outlay					
	825 Bridge & Culvert Replacemen	0.00	0.00	130,000.00	-130,000.00	0.0%
	Drainage Pipe	0.00	0.00	30,000.00	-30,000.00	0.0%
	Manhole Repair & Replacement	0.00	0.00	30,000.00	-30,000.00	0.0%
Total Capital Outlay		0.00	0.00	190,000.00	-190,000.00	0.0%
Contingencies		0.00	0.00	20,000.00	-20,000.00	0.0%
	Total Special Bridge Fund	0.00	0.00	210,000.00	-210,000.00	0.0%
	Transfer due to Account Issue	0.00	315,969.31			
Total Expense		0.00	315,969.31	315,000.00	969.31	100.31%
Net Income		62.97	-315,574.31	-314,790.00	-784.31	100.25%

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10/02/23

DeKalb Township Road Fund
Reconciliation Summary
RESOURCE-ROAD & BRIDGE-4451, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	12,435.32
Cleared Transactions	
Checks and Payments - 6 items	-4,169.82
Deposits and Credits - 2 items	2.10
Total Cleared Transactions	<u>-4,167.72</u>
Cleared Balance	<u><u>8,267.60</u></u>
Uncleared Transactions	
Deposits and Credits - 1 item	0.00
Total Uncleared Transactions	<u>0.00</u>
Register Balance as of 09/30/2023	<u><u>8,267.60</u></u>
Ending Balance	8,267.60

DeKalb Township Road Fund
2023 SEPTEMBER Reconciliation Detail OLD ACCT
RESOURCE-ROAD & BRIDGE-4451, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						12,435.32
Cleared Transactions						
Checks and Payments - 6 items						
Check	09/06/2023	PAD	IMRF	X	-657.22	-657.22
Liability Check	09/15/2023	E-pay	United States Treas...	X	-990.30	-1,647.52
Liability Check	09/15/2023	E-pay	United States Treas...	X	-761.02	-2,408.54
Liability Check	09/15/2023	E-pay	United States Treas...	X	-702.66	-3,111.20
Liability Check	09/15/2023	E-pay	United States Treas...	X	-603.66	-3,714.86
Liability Check	09/15/2023	E-pay	United States Treas...	X	-454.96	-4,169.82
Total Checks and Payments					-4,169.82	-4,169.82
Deposits and Credits - 2 items						
Liability Check	08/01/2023	E-pay	United States Treas...	X	0.00	0.00
Deposit	09/30/2023			X	2.10	2.10
Total Deposits and Credits					2.10	2.10
Total Cleared Transactions					-4,167.72	-4,167.72
Cleared Balance					-4,167.72	8,267.60
Uncleared Transactions						
Deposits and Credits - 1 item						
General Journal	06/30/2021				0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Uncleared Transactions					0.00	0.00
Register Balance as of 09/30/2023					-4,167.72	8,267.60
Ending Balance					-4,167.72	8,267.60

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10/02/23

DeKalb Township Road Fund
Reconciliation Summary
New Resource Bank, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	418,414.82
Cleared Transactions	
Checks and Payments - 37 items	-87,338.43
Deposits and Credits - 8 items	132,687.90
	<u>45,349.47</u>
Total Cleared Transactions	<u>45,349.47</u>
Cleared Balance	<u>463,764.29</u>
Uncleared Transactions	
Checks and Payments - 1 item	-50.00
	<u>-50.00</u>
Total Uncleared Transactions	<u>-50.00</u>
Register Balance as of 09/30/2023	<u>463,714.29</u>
New Transactions	
Checks and Payments - 20 items	-29,095.45
	<u>-29,095.45</u>
Total New Transactions	<u>-29,095.45</u>
Ending Balance	<u>434,618.84</u>

DeKalb Township Road Fund
Reconciliation Detail
New Resource Bank, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						418,414.82
Cleared Transactions						
Checks and Payments - 37 items						
Bill Pmt -Check	08/28/2023	2008	UNITED LABORAT...	X	-11,267.77	-11,267.77
Bill Pmt -Check	08/28/2023	2001	ASSA ABLOY DOO...	X	-5,923.00	-17,190.77
Bill Pmt -Check	08/28/2023	2005	NEBRASKA-IOWA I...	X	-1,002.74	-18,193.51
Bill Pmt -Check	08/28/2023	2007	SWANSON QUALIT...	X	-478.00	-18,671.51
Bill Pmt -Check	08/28/2023	2009	WEDO WINDOWS ...	X	-255.00	-18,926.51
Bill Pmt -Check	08/28/2023	2003	GORDON HARDW...	X	-112.36	-19,038.87
Bill Pmt -Check	08/28/2023	2004	MID-WEST TRUCK...	X	-40.00	-19,078.87
Bill Pmt -Check	08/28/2023	2002	DEKALB TWSHP T...	X	-38.52	-19,117.39
Bill Pmt -Check	08/28/2023	2000	ALARM DETECTIO...	X	-37.50	-19,154.89
Bill Pmt -Check	08/28/2023	2006	NICOR GAS	X	-29.92	-19,184.81
Bill Pmt -Check	08/30/2023	2011	MESCHER, RINEH...	X	-1,349.00	-20,533.81
Bill Pmt -Check	08/30/2023	2010	IMPRINTABLE ME...	X	-548.97	-21,082.78
Bill Pmt -Check	08/30/2023	2013	UNITED LABORAT...	X	-373.19	-21,455.97
Bill Pmt -Check	09/01/2023	2015	BLUE CROSS BLU...	X	-1,815.04	-23,271.01
Paycheck	09/01/2023	295	KAREN S GUMINO	X	-1,632.69	-24,903.70
Paycheck	09/01/2023	296	TREVOR N BLANK...	X	-506.92	-25,410.62
Paycheck	09/01/2023	294	JODIE L PETERSON	X	-240.04	-25,650.66
Liability Check	09/01/2023	E-pay	ILLINOIS DEPART...	X	-163.74	-25,814.40
Bill Pmt -Check	09/01/2023	2014	AFLAC	X	-40.70	-25,855.10
Bill Pmt -Check	09/01/2023	2016	THE STANDARD	X	-6.37	-25,861.47
Bill Pmt -Check	09/11/2023	2018	ALTORFER INDUS...	X	-2,710.36	-28,571.83
Bill Pmt -Check	09/11/2023	2020	CONSERV FS	X	-1,018.60	-29,590.43
Bill Pmt -Check	09/11/2023	2019	COMED	X	-455.83	-30,046.26
Bill Pmt -Check	09/11/2023	2025	SUPERIOR DIESEL...	X	-403.66	-30,449.92
Bill Pmt -Check	09/11/2023	2026	VERIZON	X	-98.52	-30,548.44
Bill Pmt -Check	09/11/2023	2024	NORTHERN ILLINO...	X	-96.64	-30,645.08
Bill Pmt -Check	09/11/2023	2021	CULLIGAN OF DEK...	X	-70.55	-30,715.63
Bill Pmt -Check	09/11/2023	2022	DEKALB TWSHP T...	X	-40.88	-30,756.51
Bill Pmt -Check	09/11/2023	2023	NEBRASKA-IOWA I...	X	-7.13	-30,763.64
Bill Pmt -Check	09/12/2023	2028	ANDERSON ENTE...	X	-1,403.46	-32,167.10
Bill Pmt -Check	09/12/2023	2029	CARDMEMBER SE...	X	-819.30	-32,986.40
Bill Pmt -Check	09/12/2023	2030	METRONET	X	-144.53	-33,130.93
Bill Pmt -Check	09/12/2023	2027	AIRGAS US LLC	X	-24.04	-33,154.97
Liability Check	09/13/2023	E-pay	ILLINOIS DEPART...	X	-97.66	-33,252.63
Paycheck	09/15/2023	298	KAREN S GUMINO	X	-1,114.46	-34,367.09
Paycheck	09/15/2023	297	JODIE L PETERSON	X	-281.18	-34,648.27
Bill Pmt -Check	09/18/2023	2031	DEKALB TOWNSHI...	X	-52,690.16	-87,338.43
Total Checks and Payments					-87,338.43	-87,338.43
Deposits and Credits - 8 items						
Bill Pmt -Check	09/06/2023	2017	IMRF	X	0.00	0.00
Deposit	09/07/2023			X	231.87	231.87
Deposit	09/11/2023			X	100.00	331.87
Liability Check	09/15/2023	E-pay	United States Treas...	X	0.00	331.87
Deposit	09/28/2023			X	1,427.29	1,759.16
Deposit	09/28/2023			X	10,305.83	12,064.99
Deposit	09/28/2023			X	120,532.11	132,597.10
Deposit	09/30/2023			X	90.80	132,687.90
Total Deposits and Credits					132,687.90	132,687.90
Total Cleared Transactions					45,349.47	45,349.47
Cleared Balance					45,349.47	463,764.29
Uncleared Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	08/30/2023	2012	TOWNSHIP ROAD ...		-50.00	-50.00
Total Checks and Payments					-50.00	-50.00
Total Uncleared Transactions					-50.00	-50.00
Register Balance as of 09/30/2023					45,299.47	463,714.29
New Transactions						

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10/02/23

DeKalb Township Road Fund
Reconciliation Detail
New Resource Bank, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Checks and Payments - 20 items						
Paycheck	10/01/2023	300	KAREN S GUMINO		-1,114.46	-1,114.46
Paycheck	10/01/2023	301	JACOB A SMITH		-251.27	-1,365.73
Paycheck	10/01/2023	299	JODIE L PETERSON		-117.32	-1,483.05
Bill Pmt -Check	10/02/2023	2043	TRISTATE TRUCK ...		-21,750.00	-23,233.05
Bill Pmt -Check	10/02/2023	2034	BLUE CROSS BLU...		-1,815.04	-25,048.09
Check	10/02/2023	pad	IMRF		-821.52	-25,869.61
Bill Pmt -Check	10/02/2023	2038	ALARM DETECTIO...		-717.36	-26,586.97
Bill Pmt -Check	10/02/2023	2040	CINTAS		-555.55	-27,142.52
Liability Check	10/02/2023	E-pay	United States Treas...		-538.78	-27,681.30
Liability Check	10/02/2023	E-pay	United States Treas...		-470.26	-28,151.56
Bill Pmt -Check	10/02/2023	2041	IMPRINTABLE ME...		-174.76	-28,326.32
Bill Pmt -Check	10/02/2023	2033	ANDERSON ENTE...		-169.74	-28,496.06
Bill Pmt -Check	10/02/2023	2039	C.S.R. BOBCAT INC		-150.35	-28,646.41
Bill Pmt -Check	10/02/2023	2037	OC CREATIVE INC		-135.00	-28,781.41
Liability Check	10/02/2023	E-pay	ILLINOIS DEPART...		-102.60	-28,884.01
Bill Pmt -Check	10/02/2023	2044	WEDO WINDOWS ...		-85.00	-28,969.01
Bill Pmt -Check	10/02/2023	2035	DEARBORN NATIO...		-47.25	-29,016.26
Bill Pmt -Check	10/02/2023	2032	AFLAC		-40.70	-29,056.96
Bill Pmt -Check	10/02/2023	2036	NICOR GAS		-32.12	-29,089.08
Bill Pmt -Check	10/02/2023	2042	THE STANDARD		-6.37	-29,095.45
Total Checks and Payments					-29,095.45	-29,095.45
Total New Transactions					-29,095.45	-29,095.45
Ending Balance					16,204.02	434,618.84

3:06 PM

10/02/23

DeKalb Township Perm Road Fund
2023 SEPTEMBER Reconciliation Summary OLD
RESOURCE BK-PERMANENT RD-4478, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	241,598.94
Cleared Transactions	
Checks and Payments - 2 items	-60,666.37
Deposits and Credits - 2 items	37.61
	<u> </u>
Total Cleared Transactions	-60,628.76
	<u> </u>
Cleared Balance	<u>180,970.18</u>
Register Balance as of 09/30/2023	180,970.18
Ending Balance	180,970.18

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DeKalb Township Perm Road Fund
2023 SEPTEMBER Reconciliation Detail OLD
RESOURCE BK-PERMANENT RD-4478, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						241,598.94
Cleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	08/13/2023	4364	CORRECTIVE ASP...	X	-59,436.16	-59,436.16
Check	09/06/2023	PAD	IMRF	X	-1,230.21	-60,666.37
Total Checks and Payments					-60,666.37	-60,666.37
Deposits and Credits - 2 items						
Liability Check	08/01/2023	E-pay	United States Treas...	X	0.00	0.00
Deposit	09/30/2023			X	37.61	37.61
Total Deposits and Credits					37.61	37.61
Total Cleared Transactions					-60,628.76	-60,628.76
Cleared Balance					-60,628.76	180,970.18
Register Balance as of 09/30/2023					-60,628.76	180,970.18
Ending Balance					-60,628.76	180,970.18

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10/02/23

DeKalb Township Perm Road Fund
Reconciliation Summary
New Resource Bank, Period Ending 09/30/2023

	Sep 30, 23
Beginning Balance	374,041.44
Cleared Transactions	
Checks and Payments - 22 items	-29,162.83
Deposits and Credits - 6 items	307,220.89
Total Cleared Transactions	278,058.06
Cleared Balance	652,099.50
Uncleared Transactions	
Checks and Payments - 1 item	-299.42
Total Uncleared Transactions	-299.42
Register Balance as of 09/30/2023	651,800.08
New Transactions	
Checks and Payments - 13 items	-16,756.51
Total New Transactions	-16,756.51
Ending Balance	635,043.57

DeKalb Township Perm Road Fund
2023 SEPTEMBER Reconciliation Detail NEW
New Resource Bank, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						374,041.44
Cleared Transactions						
Checks and Payments - 22 items						
Bill Pmt -Check	08/28/2023	2076	DEKALB COUNTY ...	X	-2,971.81	-2,971.81
Bill Pmt -Check	08/28/2023	2075	CONSERV FS INC	X	-2,217.73	-5,189.54
Bill Pmt -Check	08/30/2023	2078	WAGNER AGGREG...	X	-940.80	-6,130.34
Bill Pmt -Check	08/30/2023	2077	COM ED	X	-157.31	-6,287.65
Bill Pmt -Check	09/01/2023	2080	BLUE CROSS BLU...	X	-2,598.78	-8,886.43
Paycheck	09/01/2023	421	James Poff III	X	-2,305.27	-11,191.70
Paycheck	09/01/2023	422	JEFFREY L HARNE...	X	-2,256.90	-13,448.60
Bill Pmt -Check	09/01/2023	2079	AFLAC	X	-343.60	-13,792.20
Liability Check	09/01/2023	E-pay	ILLINOIS DEPART...	X	-325.29	-14,117.49
Bill Pmt -Check	09/01/2023	2081	THE STANDARD	X	-12.74	-14,130.23
Bill Pmt -Check	09/11/2023	2085	TRAFFIC CONTRO...	X	-3,348.00	-17,478.23
Bill Pmt -Check	09/11/2023	2083	CONSERV FS INC	X	-201.60	-17,679.83
Bill Pmt -Check	09/11/2023	2084	MARTENSON TUR...	X	-28.50	-17,708.33
Liability Check	09/13/2023	E-pay	ILLINOIS DEPART...	X	-202.78	-17,911.11
Liability Check	09/15/2023	E-pay	United States Treas...	X	-2,016.22	-19,927.33
Liability Check	09/15/2023	E-pay	United States Treas...	X	-1,873.32	-21,800.65
Paycheck	09/15/2023	423	James Poff III	X	-1,521.67	-23,322.32
Paycheck	09/15/2023	424	JEFFREY L HARNE...	X	-1,397.79	-24,720.11
Liability Check	09/15/2023	E-pay	United States Treas...	X	-1,197.70	-25,917.81
Liability Check	09/15/2023	E-pay	United States Treas...	X	-1,133.36	-27,051.17
Liability Check	09/15/2023	E-pay	United States Treas...	X	-1,055.84	-28,107.01
Liability Check	09/15/2023	E-pay	United States Treas...	X	-1,055.82	-29,162.83
Total Checks and Payments					-29,162.83	-29,162.83
Deposits and Credits - 6 items						
Bill Pmt -Check	09/05/2023	2082	IMRF	X	0.00	0.00
Deposit	09/28/2023			X	307,116.60	307,116.60
Deposit	09/30/2023			X	104.29	307,220.89
Bill Pmt -Check	10/02/2023	2091	WAGNER AGGREG...	X	0.00	307,220.89
Bill Pmt -Check	10/02/2023	2093	GORDON HARDW...	X	0.00	307,220.89
Bill Pmt -Check	10/02/2023	2094	GORDON HARDW...	X	0.00	307,220.89
Total Deposits and Credits					307,220.89	307,220.89
Total Cleared Transactions					278,058.06	278,058.06
Cleared Balance					278,058.06	652,099.50
Uncleared Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	09/11/2023	2086	HARNESSE, JEFF		-299.42	-299.42
Total Checks and Payments					-299.42	-299.42
Total Uncleared Transactions					-299.42	-299.42
Register Balance as of 09/30/2023					277,758.64	651,800.08
New Transactions						
Checks and Payments - 13 items						
Paycheck	10/01/2023	425	James Poff III		-1,645.49	-1,645.49
Paycheck	10/01/2023	426	JEFFREY L HARNE...		-1,580.20	-3,225.69
Bill Pmt -Check	10/02/2023	2096	TAYLOR, BRIAN EX...		-4,017.50	-7,243.19
Bill Pmt -Check	10/02/2023	2088	BLUE CROSS BLU...		-2,598.78	-9,841.97
Bill Pmt -Check	10/02/2023	2089	CONSERV FS INC		-2,467.79	-12,309.76
Check	10/02/2023	pad	IMRF		-1,477.67	-13,787.43
Liability Check	10/02/2023	E-pay	United States Treas...		-1,204.26	-14,991.69
Bill Pmt -Check	10/02/2023	2092	WAGNER AGGREG...		-1,078.51	-16,070.20
Bill Pmt -Check	10/02/2023	2087	AFLAC		-343.60	-16,413.80
Liability Check	10/02/2023	E-pay	ILLINOIS DEPART...		-225.49	-16,639.29
Bill Pmt -Check	10/02/2023	2090	DEARBORN LIFE I...		-94.50	-16,733.79
Bill Pmt -Check	10/02/2023	2097	THE STANDARD		-12.74	-16,746.53
Bill Pmt -Check	10/02/2023	2095	GORDON HARDW...		-9.98	-16,756.51
Total Checks and Payments					-16,756.51	-16,756.51

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10/02/23

DeKalb Township Perm Road Fund
2023 SEPTEMBER Reconciliation Detail NEW
New Resource Bank, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Total New Transactions					-16,756.51	-16,756.51
Ending Balance					261,002.13	635,043.57

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10/02/23

DeKalb Township B & E Road Fund
2023 SEPTEMBER Reconciliation Summary OLD
RESOURCE-BUILDING & EQUIP-4486, Period Ending 09/30/2023

	Sep 30, 23
Beginning Balance	4,098.35
Cleared Transactions	
Deposits and Credits - 1 item	0.81
Total Cleared Transactions	0.81
Cleared Balance	<u>4,099.16</u>
Register Balance as of 09/30/2023	4,099.16
Ending Balance	4,099.16

DeKalb Township B & E Road Fund
2023 SEPTEMBER Reconciliation Detail OLD
RESOURCE-BUILDING & EQUIP-4486, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						4,098.35
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2023			X	0.81	0.81
Total Deposits and Credits					0.81	0.81
Total Cleared Transactions					0.81	0.81
Cleared Balance					0.81	4,099.16
Register Balance as of 09/30/2023					0.81	4,099.16
Ending Balance					0.81	4,099.16

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DeKalb Township B & E Road Fund
2023 SEPTEMBER Reconciliation Summary NEW
New Resource Bank, Period Ending 09/30/2023

	Sep 30, 23
Beginning Balance	87,906.02
Cleared Transactions	
Deposits and Credits - 3 items	52,828.44
Total Cleared Transactions	52,828.44
Cleared Balance	140,734.46
Register Balance as of 09/30/2023	140,734.46
New Transactions	
Checks and Payments - 1 item	-125,000.00
Total New Transactions	-125,000.00
Ending Balance	15,734.46

DeKalb Township B & E Road Fund
2023 SEPTEMBER Reconciliation Detail NEW
 New Resource Bank, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						87,906.02
Cleared Transactions						
Deposits and Credits - 3 items						
Deposit	09/25/2023			X	119.00	119.00
Deposit	09/28/2023			X	52,690.16	52,809.16
Deposit	09/30/2023			X	19.28	52,828.44
Total Deposits and Credits					52,828.44	52,828.44
Total Cleared Transactions					52,828.44	52,828.44
Cleared Balance					52,828.44	140,734.46
Register Balance as of 09/30/2023					52,828.44	140,734.46
New Transactions						
Checks and Payments - 1 item						
Bill Pmt -Check	10/02/2023	2001	BONNELL INDUST...		-125,000.00	-125,000.00
Total Checks and Payments					-125,000.00	-125,000.00
Total New Transactions					-125,000.00	-125,000.00
Ending Balance					-72,171.56	15,734.46

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10/02/23

DeKalb Township Special Bridge Fund
Reconciliation Summary
RESOURCE BK-SPECIAL BRDGE-4494, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	1,030.51
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.20</u>
Total Cleared Transactions	<u>0.20</u>
Cleared Balance	<u><u>1,030.71</u></u>
Register Balance as of 09/30/2023	1,030.71
Ending Balance	1,030.71

DeKalb Township Special Bridge Fund
2023 SEPTEMBER Reconciliation Detail OLD
 New Resource Bank, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						316,006.10
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2023			X	62.77	62.77
Total Deposits and Credits					62.77	62.77
Total Cleared Transactions					62.77	62.77
Cleared Balance					62.77	316,068.87
Register Balance as of 09/30/2023					62.77	316,068.87
Ending Balance					62.77	316,068.87

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10/02/23

DeKalb Township Special Bridge Fund
2023 SEPTEMBER Reconciliation Summary NEW
New Resource Bank, Period Ending 09/30/2023

	<u>Sep 30, 23</u>
Beginning Balance	316,006.10
Cleared Transactions	
Deposits and Credits - 1 item	<u>62.77</u>
Total Cleared Transactions	<u>62.77</u>
Cleared Balance	<u><u>316,068.87</u></u>
Register Balance as of 09/30/2023	316,068.87
Ending Balance	316,068.87

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10/02/23

DeKalb Township Special Bridge Fund
2023 SEPTEMBER Reconciliation Detail OLD
New Resource Bank, Period Ending 09/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						316,006.10
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2023			X	62.77	62.77
Total Deposits and Credits					62.77	62.77
Total Cleared Transactions					62.77	62.77
Cleared Balance					62.77	316,068.87
Register Balance as of 09/30/2023					62.77	316,068.87
Ending Balance					62.77	316,068.87

DeKalb Township
Reconciliation Summary
New Resource Town Bank Acct., Period Ending 09/29/2023

	<u>Sep 29, 23</u>
Beginning Balance	1,077,574.59
Cleared Transactions	
Checks and Payments - 42 items	-38,428.10
Deposits and Credits - 16 items	343,654.50
Total Cleared Transactions	<u>305,226.40</u>
Cleared Balance	<u><u>1,382,800.99</u></u>
Uncleared Transactions	
Checks and Payments - 7 items	<u>-9,125.95</u>
Total Uncleared Transactions	<u>-9,125.95</u>
Register Balance as of 09/29/2023	<u><u>1,373,675.04</u></u>
New Transactions	
Checks and Payments - 7 items	<u>-7,140.27</u>
Total New Transactions	<u>-7,140.27</u>
Ending Balance	<u><u>1,366,534.77</u></u>

DeKalb Township Reconciliation Detail

New Resource Town Bank Acct., Period Ending 09/29/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,077,574.59
Cleared Transactions						
Checks and Payments - 42 items						
Check	08/28/2023	2002	BLUE CROSS BLU...	X	-5,829.81	-5,829.81
Check	08/28/2023	2004	SWANSON QUALIT...	X	-429.00	-6,258.81
Check	08/28/2023	2001	AFLAC	X	-170.58	-6,429.39
Check	08/28/2023	2000	THE STANDARD	X	-38.22	-6,467.61
Check	08/28/2023	2003	Alarm Detection Sys...	X	-37.50	-6,505.11
Liability Check	08/30/2023	E-pay	United States Treas...	X	-7,252.80	-13,757.91
Liability Check	08/30/2023	E-pay	United States Treas...	X	-818.44	-14,576.35
Check	08/30/2023	2005	UNITED STATES T...	X	-477.65	-15,054.00
Check	08/31/2023	2024	ZUKOWSKI, ROGE...	X	-160.00	-15,214.00
Liability Check	09/01/2023	E-pay	United States Treas...	X	-845.44	-16,059.44
Liability Check	09/01/2023	E-pay	United States Treas...	X	-531.22	-16,590.66
Liability Check	09/01/2023	E-pay	ILLINOIS DEPART...	X	-99.08	-16,689.74
Liability Check	09/01/2023	E-pay	IDES	X	-1.09	-16,690.83
Liability Check	09/01/2023	E-pay	United States Treas...	X	-0.68	-16,691.51
Check	09/08/2023	EFT	Expert Pay	X	-336.00	-17,027.51
Check	09/11/2023	EFT	IMRF	X	-3,617.31	-20,644.82
Check	09/11/2023	2010	DEKALB TOWNSHI...	X	-1,427.29	-22,072.11
Check	09/11/2023	2020	DYER, RICH	X	-675.00	-22,747.11
Check	09/11/2023	2016	SPARKLE JANITOR...	X	-675.00	-23,422.11
Check	09/11/2023	2018	OLT Marketing, Inc	X	-565.67	-23,987.78
Check	09/11/2023	2009	DEK. CTY. REHAB ...	X	-500.00	-24,487.78
Check	09/11/2023	2008	COMED	X	-495.93	-24,983.71
Check	09/11/2023	2022	REININK, ANDREW	X	-426.32	-25,410.03
Check	09/11/2023	EFT	IMRF	X	-407.05	-25,817.08
Check	09/11/2023	2011	METRONET	X	-282.24	-26,099.32
Check	09/11/2023	2019	Scott Dabbs	X	-278.38	-26,377.70
Check	09/11/2023	2023	PITNEY BOWES INC	X	-122.65	-26,500.35
Check	09/11/2023	2017	VERIZON	X	-100.16	-26,600.51
Check	09/11/2023	2013	NORTHERN ILLINO...	X	-92.67	-26,693.18
Check	09/11/2023	2012	NICOR GAS	X	-29.92	-26,723.10
Check	09/11/2023	2015	RICOH USA, INC	X	-27.19	-26,750.29
Check	09/11/2023	EFT	IMRF	X	-1.00	-26,751.29
Check	09/14/2023	2025	CARDMEMBER SE...	X	-772.81	-27,524.10
Liability Check	09/19/2023	E-pay	United States Treas...	X	-7,253.02	-34,777.12
Liability Check	09/19/2023	E-pay	ILLINOIS DEPART...	X	-1,216.56	-35,993.68
Liability Check	09/19/2023	E-pay	United States Treas...	X	-867.82	-36,861.50
Liability Check	09/19/2023	E-pay	ILLINOIS DEPART...	X	-203.16	-37,064.66
Liability Check	09/19/2023	E-pay	IDES	X	-2.02	-37,066.68
Liability Check	09/19/2023	E-pay	United States Treas...	X	-1.42	-37,068.10
Check	09/22/2023	EFT	Expert Pay	X	-336.00	-37,404.10
Check	09/25/2023	2030	RAMAKER & ASSO...	X	-700.00	-38,104.10
Check	09/25/2023	2031	Banner Up Signs	X	-324.00	-38,428.10
Total Checks and Payments					-38,428.10	-38,428.10
Deposits and Credits - 16 items						
Deposit	09/13/2023			X	608.33	608.33
Deposit	09/14/2023			X	342,798.98	343,407.31
Paycheck	09/22/2023	DD1143	Joan Protano	X	0.00	343,407.31
Paycheck	09/22/2023	DD1145	Scott D. Dabbs	X	0.00	343,407.31
Paycheck	09/22/2023	DD1144	Kimberly M Barrios	X	0.00	343,407.31
Paycheck	09/22/2023	DD1142	COREY NELSON	X	0.00	343,407.31
Paycheck	09/29/2023	DD1151	MARY HESS	X	0.00	343,407.31
Paycheck	09/29/2023	DD1146	ANDREW TILLOTS...	X	0.00	343,407.31
Paycheck	09/29/2023	DD1153	RICHARD J DYER	X	0.00	343,407.31
Paycheck	09/29/2023	DD	ANDREW C REININK	X	0.00	343,407.31
Paycheck	09/29/2023	DD1152	NANCY G BRADLO	X	0.00	343,407.31
Paycheck	09/29/2023	DD1150	LISA R KING	X	0.00	343,407.31
Paycheck	09/29/2023	DD1149	DALE L THURMAN	X	0.00	343,407.31
Paycheck	09/29/2023	DD1148	CRAIG A SMITH	X	0.00	343,407.31

DeKalb Township Reconciliation Detail

New Resource Town Bank Acct., Period Ending 09/29/2023

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	09/29/2023	DD1147	CHAD C. MCNETT	X	0.00	343,407.31
Deposit	09/29/2023			X	247.19	343,654.50
Total Deposits and Credits					343,654.50	343,654.50
Total Cleared Transactions					305,226.40	305,226.40
Cleared Balance					305,226.40	1,382,800.99
Uncleared Transactions						
Checks and Payments - 7 items						
Check	09/11/2023	2021	SMITH, CRAIG		-291.70	-291.70
Check	09/22/2023	2028	BLUE CROSS BLU...		-7,435.97	-7,727.67
Check	09/22/2023	2026	DEARBORN LIFE I...		-330.75	-8,058.42
Check	09/22/2023	2027	AFLAC		-170.58	-8,229.00
Check	09/25/2023	2029	Alarm Detection Sys...		-717.36	-8,946.36
Check	09/25/2023	2032	OC CREATIVE, INC		-135.00	-9,081.36
Check	09/27/2023	2033	THE STANDARD		-44.59	-9,125.95
Total Checks and Payments					-9,125.95	-9,125.95
Total Uncleared Transactions					-9,125.95	-9,125.95
Register Balance as of 09/29/2023					296,100.45	1,373,675.04
New Transactions						
Checks and Payments - 7 items						
Liability Check	10/02/2023	E-pay	United States Treas...		-843.86	-843.86
Liability Check	10/02/2023	E-pay	United States Treas...		-531.24	-1,375.10
Liability Check	10/02/2023	E-pay	ILLINOIS DEPART...		-195.50	-1,570.60
Liability Check	10/02/2023	E-pay	ILLINOIS DEPART...		-99.08	-1,669.68
Liability Check	10/05/2023		QuickBooks Payroll ...		-3,544.30	-5,213.98
Check	10/06/2023	EFT	Expert Pay		-336.00	-5,549.98
Liability Check	10/12/2023		QuickBooks Payroll ...		-1,590.29	-7,140.27
Total Checks and Payments					-7,140.27	-7,140.27
Total New Transactions					-7,140.27	-7,140.27
Ending Balance					288,960.18	1,366,534.77

DeKalb Township
Reconciliation Summary
RESOURCE BANK-TOWN FUND, Period Ending 09/29/2023

	<u>Sep 29, 23</u>
Beginning Balance	41,249.44
Cleared Transactions	
Checks and Payments - 6 items	-27,951.82
Deposits and Credits - 1 item	6.94
Total Cleared Transactions	<u>-27,944.88</u>
Cleared Balance	<u><u>13,304.56</u></u>
Uncleared Transactions	
Checks and Payments - 2 items	-290.00
Deposits and Credits - 58 items	9,138.28
Total Uncleared Transactions	<u>8,848.28</u>
Register Balance as of 09/29/2023	<u><u>22,152.84</u></u>
Ending Balance	22,152.84

DeKalb Township Reconciliation Detail

RESOURCE BANK-TOWN FUND, Period Ending 09/29/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						41,249.44
Cleared Transactions						
Checks and Payments - 6 items						
Liability Check	09/01/2023	E-pay	ILLINOIS DEPART...	X	-195.97	-195.97
Liability Check	09/07/2023		QuickBooks Payroll ...	X	-3,552.64	-3,748.61
Liability Check	09/14/2023		QuickBooks Payroll ...	X	-1,590.30	-5,338.91
Liability Check	09/21/2023		QuickBooks Payroll ...	X	-3,679.25	-9,018.16
Liability Check	09/28/2023		QuickBooks Payroll ...	X	-18,908.66	-27,926.82
Check	09/29/2023			X	-25.00	-27,951.82
Total Checks and Payments					-27,951.82	-27,951.82
Deposits and Credits - 1 item						
Deposit	09/29/2023			X	6.94	6.94
Total Deposits and Credits					6.94	6.94
Total Cleared Transactions					-27,944.88	-27,944.88
Cleared Balance					-27,944.88	13,304.56
Uncleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	12/08/2021	1136	DEPARTMENT OF ...		-200.00	-200.00
Check	02/28/2023				-90.00	-290.00
Total Checks and Payments					-290.00	-290.00
Deposits and Credits - 58 items						
Check	01/09/2023	1461	REDEEMED FURNI...		0.00	0.00
Liability Check	02/06/2023	E-pay	United States Treas...		0.00	0.00
Liability Check	02/21/2023	E-pay	United States Treas...		0.00	0.00
Paycheck	02/24/2023	DD1018	Scott D. Dabbs		0.00	0.00
Paycheck	02/24/2023	DD1017	HALEIGH M FISHER		0.00	0.00
Paycheck	02/24/2023	DD1016	COREY NELSON		0.00	0.00
Check	02/28/2023	1493	PINES COMPUTER...		0.00	0.00
Deposit	02/28/2023				186.90	186.90
Paycheck	03/01/2023	DD1011	LISA R KING		0.00	186.90
Paycheck	03/01/2023	DD1012	MARY HESS		0.00	186.90
Paycheck	03/01/2023	DD1013	NANCY G BRADLO		0.00	186.90
Paycheck	03/01/2023	DD1014	RICHARD J DYER		0.00	186.90
Paycheck	03/01/2023	DD1015	ANDREW C REININK		0.00	186.90
Check	03/01/2023	1501	AFLAC		0.00	186.90
Paycheck	03/01/2023	DD1010	DALE L THURMAN		0.00	186.90
Paycheck	03/01/2023	DD1009	CRAIG A SMITH		0.00	186.90
Paycheck	03/01/2023	DD1008	CHAD C. MCNETT		0.00	186.90
Paycheck	03/01/2023	DD1007	ANDREW TILLOTS...		0.00	186.90
Check	03/03/2023	1511	CARDMEMBER SE...		0.00	186.90
Liability Check	03/06/2023	1741	United States Treas...		0.00	186.90
Paycheck	03/10/2023	DD1020	Scott D. Dabbs		0.00	186.90
Paycheck	03/10/2023	DD1019	COREY NELSON		0.00	186.90
Deposit	03/13/2023				8,951.38	9,138.28
Paycheck	03/15/2023	DD1021	ANDREW C REININK		0.00	9,138.28
Paycheck	03/24/2023	DD1022	COREY NELSON		0.00	9,138.28
Paycheck	03/24/2023	DD1025	Kimberly M Barrios		0.00	9,138.28
Paycheck	03/24/2023	DD1024	Joan Protano		0.00	9,138.28
Paycheck	03/24/2023	DD1026	Scott D. Dabbs		0.00	9,138.28
Paycheck	03/24/2023	DD1023	HALEIGH M FISHER		0.00	9,138.28
Paycheck	03/31/2023	DD1035	ANDREW C REININK		0.00	9,138.28
Paycheck	04/01/2023	DD1034	RICHARD J DYER		0.00	9,138.28
Paycheck	04/01/2023	DD1032	MARY HESS		0.00	9,138.28
Paycheck	04/01/2023	DD1031	LISA R KING		0.00	9,138.28
Paycheck	04/01/2023	DD1030	DALE L THURMAN		0.00	9,138.28
Paycheck	04/01/2023	DD1029	CRAIG A SMITH		0.00	9,138.28
Paycheck	04/01/2023	DD1028	CHAD C. MCNETT		0.00	9,138.28
Paycheck	04/01/2023	DD1027	ANDREW TILLOTS...		0.00	9,138.28
Paycheck	04/01/2023	DD1033	NANCY G BRADLO		0.00	9,138.28
Paycheck	04/20/2023	DD1047	HALEIGH M FISHER		0.00	9,138.28
Paycheck	04/21/2023	DD1042	COREY NELSON		0.00	9,138.28
Paycheck	04/21/2023	DD1045	Scott D. Dabbs		0.00	9,138.28

12:00 PM

10/06/23

DeKalb Township
Reconciliation Summary
NEW Cemetery Capital Account, Period Ending 09/29/2023

	<u>Sep 29, 23</u>
Beginning Balance	200,158.58
Cleared Transactions	
Deposits and Credits - 1 item	<u>57.58</u>
Total Cleared Transactions	<u>57.58</u>
Cleared Balance	<u><u>200,216.16</u></u>
Register Balance as of 09/29/2023	200,216.16
Ending Balance	200,216.16

12:01 PM

10/06/23

DeKalb Township
Reconciliation Detail
NEW Cemetery Capital Account, Period Ending 09/29/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						200,158.58
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/29/2023			X	57.58	57.58
Total Deposits and Credits					57.58	57.58
Total Cleared Transactions					57.58	57.58
Cleared Balance					57.58	200,216.16
Register Balance as of 09/29/2023					57.58	200,216.16
Ending Balance					57.58	200,216.16

11:58 AM

10/06/23

DeKalb Township
Reconciliation Summary
NEW Building Capital Account, Period Ending 09/29/2023

	<u>Sep 29, 23</u>
Beginning Balance	350,237.72
Cleared Transactions	
Deposits and Credits - 1 item	<u>112.75</u>
Total Cleared Transactions	<u>112.75</u>
Cleared Balance	<u><u>350,350.47</u></u>
Register Balance as of 09/29/2023	350,350.47
Ending Balance	350,350.47

11:58 AM

10/06/23

DeKalb Township
Reconciliation Detail
NEW Building Capital Account, Period Ending 09/29/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						350,237.72
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/29/2023			X	112.75	112.75
Total Deposits and Credits					112.75	112.75
Total Cleared Transactions					112.75	112.75
Cleared Balance					112.75	350,350.47
Register Balance as of 09/29/2023					112.75	350,350.47
Ending Balance					112.75	350,350.47

11:14 AM

10/06/23

DeKalb Township General Assistance
Reconciliation Summary
RESOURCE BANK- G A 6064443, Period Ending 09/29/2023

	<u>Sep 29, 23</u>	
Beginning Balance		18,790.00
Cleared Transactions		
Checks and Payments - 4 items	-1,164.45	
Deposits and Credits - 1 item	3.57	
Total Cleared Transactions	<u>-1,160.88</u>	
Cleared Balance		<u>17,629.12</u>
Uncleared Transactions		
Checks and Payments - 2 items	-1,453.60	
Deposits and Credits - 23 items	5,807.89	
Total Uncleared Transactions	<u>4,354.29</u>	
Register Balance as of 09/29/2023		<u>21,983.41</u>
Ending Balance		21,983.41

**DeKalb Township General Assistance
Reconciliation Detail**
RESOURCE BANK- G A 6064443, Period Ending 09/29/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							18,790.00
Cleared Transactions							
Checks and Payments - 4 items							
	Check	07/24/2023	2724	SUBURBAN APARTMENTS	√	-800.00	-800.00
	Check	08/01/2023	2738	GA Client	√	-340.00	-1,140.00
	Liability Check	09/01/2023	E-pay	IDES	√	-13.26	-1,153.26
	Liability Check	09/18/2023	E-pay	IDES	√	-11.19	-1,164.45
Total Checks and Payments						-1,164.45	-1,164.45
Deposits and Credits - 1 item							
	Deposit	09/30/2023			√	3.57	3.57
Total Deposits and Credits						3.57	3.57
Total Cleared Transactions						-1,160.88	-1,160.88
Cleared Balance						-1,160.88	17,629.12
Uncleared Transactions							
Checks and Payments - 2 items							
	Bill Pmt -Check	07/01/2022	2307	GA Client		-322.00	-322.00
	Liability Check	01/20/2023	E-pay	United States Treasury {2}		-1,131.60	-1,453.60
Total Checks and Payments						-1,453.60	-1,453.60
Deposits and Credits - 23 items							
	Payment	04/05/2023		KINGSTON TOWNSHIP		214.04	214.04
	Payment	04/05/2023		SYCAMORE TOWNSHIP		1,519.62	1,733.66
	Payment	04/27/2023		SOMONAUK TOWNSHIP		0.00	1,733.66
	Payment	04/27/2023	505	SOUTH GROVE TOWNSHIP		100.00	1,833.66
	Payment	04/27/2023	1058	SOMONAUK TOWNSHIP		100.00	1,933.66
	Payment	04/27/2023	2495	PIERCE TOWNSHIP		100.00	2,033.66
	Payment	04/27/2023	1099	SQUAW GROVE TOWNSHIP		100.00	2,133.66
	Payment	04/27/2023	004903	MALTA TOWNSHIP		201.67	2,335.33
	Payment	04/27/2023	3910	MAYFIELD TOWNSHIP		227.13	2,562.46
	Payment	04/27/2023	15387	SANDWICH TOWNSHIP		962.55	3,525.01
	Payment	04/27/2023	2571	GENOA TOWNSHIP		974.24	4,499.25
	Deposit	04/28/2023				63.21	4,562.46
	Payment	05/25/2023		MAGNOLIA TOWNSHIP		100.00	4,662.46
	Payment	05/25/2023		VICTOR TOWNSHIP		100.00	4,762.46
	Payment	05/25/2023		CLINTON TOWNSHIP		100.00	4,862.46
	Payment	05/25/2023		FRANKLIN TOWNSHIP		100.00	4,962.46
	Payment	05/25/2023		CORTLAND TOWNSHIP		678.29	5,640.75
	Check	05/30/2023	2639	PITNEY BOWES GLOBAL FINANCIAL SERVICES LL		0.00	5,640.75
	Check	05/30/2023	2643	CARAHSOFT TECHNOLOGY CORP		0.00	5,640.75
	Payment	06/27/2023		SHABBONA TOWNSHIP		100.00	5,740.75
	Deposit	06/30/2023				67.14	5,807.89
	Check	07/01/2023	2695	GA Client		0.00	5,807.89
	Check	07/12/2023	2720	PITTSLEY REALTY		0.00	5,807.89
Total Deposits and Credits						5,807.89	5,807.89
Total Uncleared Transactions						4,354.29	4,354.29
Register Balance as of 09/29/2023						3,193.41	21,983.41
Ending Balance						3,193.41	21,983.41

11:32 AM

10/06/23

DeKalb Township General Assistance
Reconciliation Summary
NEW General Assistance Bank Acc, Period Ending 09/29/2023

	<u>Sep 29, 23</u>
Beginning Balance	333,727.14
Cleared Transactions	
Checks and Payments - 43 items	-21,161.79
Deposits and Credits - 3 items	77,990.78
	<u>56,828.99</u>
Total Cleared Transactions	<u>56,828.99</u>
Cleared Balance	<u><u>390,556.13</u></u>
Uncleared Transactions	
Checks and Payments - 8 items	-2,863.34
Deposits and Credits - 2 items	139.00
	<u>-2,724.34</u>
Total Uncleared Transactions	<u>-2,724.34</u>
Register Balance as of 09/29/2023	<u><u>387,831.79</u></u>
New Transactions	
Checks and Payments - 26 items	-12,156.15
	<u>-12,156.15</u>
Total New Transactions	<u>-12,156.15</u>
Ending Balance	<u><u>375,675.64</u></u>

**DeKalb Township General Assistance
Reconciliation Detail**
NEW General Assistance Bank Acc, Period Ending 09/29/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							333,727.14
Cleared Transactions							
Checks and Payments - 43 items							
	Check	08/25/2023	2000	Rebecca Garcia	√	-1,000.00	-1,000.00
	Check	08/29/2023	2003	BLUE CROSS BLUE SHIELD	√	-1,321.15	-2,321.15
	Check	08/29/2023	2005	SWANSON QUALITY SERVICE	√	-179.00	-2,500.15
	Check	08/29/2023	2001	AFLAC	√	-54.22	-2,554.37
	Check	08/29/2023	2004	NCPERS GROUP LIFE INSURANCE	√	-16.00	-2,570.37
	Check	08/29/2023	2002	THE STANDARD	√	-6.37	-2,576.74
	Liability Check	09/01/2023	E-pay	United States Treasury (2)	√	-912.22	-3,488.96
	Check	09/01/2023	2007	GA Client	√	-340.00	-3,828.96
	Check	09/01/2023	2015	GA Client	√	-340.00	-4,168.96
	Check	09/01/2023	2014	GA Client	√	-340.00	-4,508.96
	Check	09/01/2023	2006	GA Client	√	-340.00	-4,848.96
	Check	09/01/2023	2016	GA Client	√	-340.00	-5,188.96
	Check	09/01/2023	2017	GA Client	√	-340.00	-5,528.96
	Check	09/01/2023	2018	GA Client	√	-340.00	-5,868.96
	Check	09/01/2023	2020	GA Client	√	-340.00	-6,208.96
	Check	09/01/2023	2008	GA Client	√	-340.00	-6,548.96
	Check	09/01/2023	2009	GA Client	√	-340.00	-6,888.96
	Check	09/01/2023	2010	GA Client	√	-340.00	-7,228.96
	Check	09/01/2023	2019	GA Client	√	-340.00	-7,568.96
	Check	09/01/2023	2012	GA Client	√	-340.00	-7,908.96
	Check	09/01/2023	2013	GA Client	√	-340.00	-8,248.96
	Liability Check	09/01/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	√	-177.06	-8,426.02
	Paycheck	09/08/2023		ERIKA D BROWN	√	-1,490.79	-9,916.81
	Paycheck	09/08/2023		Cassandra E Bachochin	√	-1,014.53	-10,931.34
	Check	09/11/2023	EFT	IMRF	√	-1,303.19	-12,234.53
	Check	09/11/2023	EFT	IMRF	√	-1,273.41	-13,507.94
	Check	09/11/2023	2028	Cassandra Bachochin	√	-675.00	-14,182.94
	Check	09/11/2023	2026	PASSION PURSUIT, INC	√	-600.00	-14,782.94
	Check	09/11/2023	2023	CARDMEMBER SERVICES	√	-512.55	-15,295.49
	Check	09/11/2023	2022	GA Client	√	-416.77	-15,712.26
	Check	09/11/2023	2024	CARASOFT TECHNOLOGY CORP	√	-357.65	-16,069.91
	Check	09/11/2023	2029	BROWN, ERIKA	√	-243.04	-16,312.95
	Check	09/11/2023	2025	METRONET	√	-101.64	-16,414.59
	Check	09/11/2023	2027	PITNEY BOWES GLOBAL FINANCIAL SERVIC	√	-40.88	-16,455.47
	Check	09/14/2023	2031	GA Client	√	-204.00	-16,659.47
	Liability Check	09/18/2023	E-pay	United States Treasury (2)	√	-894.14	-17,553.61
	Liability Check	09/18/2023	E-pay	ILLINOIS DEPARTMENT REVENUE	√	-173.32	-17,726.93
	Check	09/19/2023	2034	GA Client	√	-350.97	-18,077.90
	Check	09/19/2023	2032	Housing Authority of the County of DeKalb	√	-300.00	-18,377.90
	Check	09/19/2023	2035	GA Client	√	-192.00	-18,569.90
	Check	09/19/2023	2033	GA Client	√	-136.00	-18,705.90
	Paycheck	09/22/2023	DD	ERIKA D BROWN	√	-1,519.28	-20,225.18
	Paycheck	09/22/2023	DD	Cassandra E Bachochin	√	-936.61	-21,161.79
Total Checks and Payments						-21,161.79	-21,161.79
Deposits and Credits - 3 items							
	Deposit	09/14/2023			√	77,382.25	77,382.25
	Deposit	09/19/2023			√	536.26	77,918.51
	Deposit	09/29/2023			√	72.27	77,990.78
Total Deposits and Credits						77,990.78	77,990.78
Total Cleared Transactions						56,828.99	56,828.99
Cleared Balance						56,828.99	390,556.13
Uncleared Transactions							
Checks and Payments - 8 items							
	Check	09/25/2023	2040	BLUE CROSS BLUE SHIELD		-1,321.15	-1,321.15
	Check	09/25/2023	2036	MCJ Investments LLC		-776.80	-2,097.95
	Check	09/25/2023	2041	PROSHRED SECURITY		-119.55	-2,217.50
	Check	09/25/2023	2039	DEARBORN LIFE INSURANCE CO		-110.25	-2,327.75
	Check	09/25/2023	2038	AFLAC		-54.22	-2,381.97
	Check	09/25/2023	2037	NCPERS GROUP LIFE INSURANCE		-16.00	-2,397.97
	Check	09/25/2023	2042	THE STANDARD		-6.37	-2,404.34
	Check	09/28/2023	2043	MCJ Investments LLC		-458.00	-2,863.34
Total Checks and Payments						-2,863.34	-2,863.34
Deposits and Credits - 2 items							
	Deposit	08/31/2023				39.00	39.00
	Payment	09/19/2023		AFTON TOWNSHIP		100.00	139.00
Total Deposits and Credits						139.00	139.00
Total Uncleared Transactions						-2,724.34	-2,724.34
Register Balance as of 09/29/2023						54,104.65	387,831.79
New Transactions							
Checks and Payments - 26 items							
	Check	10/01/2023	2059	GA Client		-464.67	-464.67
	Check	10/01/2023	2060	GA Client		-453.33	-918.00

**DeKalb Township General Assistance
Reconciliation Detail**
NEW General Assistance Bank Acc, Period Ending 09/29/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	10/01/2023	2050	GA Client		-340.00	-1,258.00
Check	10/01/2023	2051	GA Client		-340.00	-1,598.00
Check	10/01/2023	2052	GA Client		-340.00	-1,938.00
Check	10/01/2023	2053	GA Client		-340.00	-2,278.00
Check	10/01/2023	2054	GA Client		-340.00	-2,618.00
Check	10/01/2023	2055	GA Client		-340.00	-2,958.00
Check	10/01/2023	2056	GA Client		-340.00	-3,298.00
Check	10/01/2023	2058	GA Client		-340.00	-3,638.00
Check	10/01/2023	2057	GA Client		-340.00	-3,978.00
Check	10/01/2023	2049	GA Client		-340.00	-4,318.00
Check	10/01/2023	2048	GA Client		-340.00	-4,658.00
Check	10/01/2023	2047	GA Client		-340.00	-4,998.00
Check	10/01/2023	2046	GA Client		-340.00	-5,338.00
Check	10/01/2023	2045	GA Client		-340.00	-5,678.00
Check	10/01/2023	2044	GA Client		-340.00	-6,018.00
Check	10/01/2023	2061	GA Client		-340.00	-6,358.00
Check	10/01/2023	2062	GA Client		-340.00	-6,698.00
Check	10/01/2023	2063	GA Client		-340.00	-7,038.00
Check	10/02/2023	2064	GARDEN ESTATE TOWNHOMES		-1,325.00	-8,363.00
Liability Check	10/02/2023	E-pay	United States Treasury (2)		-956.14	-9,319.14
Liability Check	10/02/2023	E-pay	ILLINOIS DEPARTMENT REVENUE		-185.07	-9,504.21
Check	10/02/2023	EFT	Stop Item Charge		-35.00	-9,539.21
Paycheck	10/06/2023	DD	ERIKA D BROWN		-1,555.00	-11,094.21
Paycheck	10/06/2023	DD	Cassandra E Bachochin		-1,061.94	-12,156.15
Total Checks and Payments					-12,156.15	-12,156.15
Total New Transactions					-12,156.15	-12,156.15
Ending Balance					41,948.50	375,675.64



**MINUTES TOWNSHIP BOARD
DEKALB, ILLINOIS
September 13, 2023**

Call To Order, Pledge of Allegiance, and Approval of Agenda:

The meeting was called to order by Supervisor Hess at 6:00pm in the DeKalb Township Board Room. Roll call was taken by Clerk Tillotson: Supervisor Hess: Present; Trustee King: Present; Trustee Bradlo: Present; Trustee McNett: Present; and Trustee Thurman: Present.

Also present was Highway Commissioner Smith and Assessor Dyer.

Trustee King led everyone in the Pledge of Allegiance.

The agenda was confirmed by unanimous consent.

Town Hall (Public Comments): None

Presentations: Dr. Mindy Schneiderman from the NIU Center for Governmental Studies gave a presentation on how they would conduct a study to assess DeKalb Township's Community Needs. The board asked Dr. Schneiderman questions. A discussion ensued.

Reports:

Supervisor Hess: Supervisor Hess discussed the Township opening new bank accounts for security purposes.

She mentioned that October 14th is the next shred event at the Kishwaukee YMCA.

Clerk Tillotson: The Clerk mentioned that he is willing to assist with the community needs assessment.

Highway Commissioner Smith: The Commissioner stated that he has been preparing the roads for severe weather.

Assessor Dyer: Assessor Dyer stated that his department is continuing to assess properties.

Trustee Thurman: No report.

Trustee McNett: No report.

Trustee King: Trustee King mentioned that students have returned to DeKalb.

She mentioned that the First United Methodist church has moved to a property on Annie Glidden Rd.

Trustee Bradlo: No report.

Bill Paying: A motion to approve the August audit report in the amount of \$300,084.06 and September bills to pay in the amount of \$45,864.46 was made by Trustee Bradlo and then seconded by Trustee Thurman. Clerk Tillotson took a roll call vote: Supervisor Hess: aye; Trustee McNett: aye; Trustee Thurman: aye; Trustee King: aye; Trustee Bradlo: aye. Ayes: 5; Nays: 0. The motion passed.

A motion to receive, file, and approve the Treasurer's August budget report was made by Trustee Thurman and seconded by Trustee McNett. Clerk Tillotson took a roll call vote: Supervisor Hess: aye; Trustee McNett: aye; Trustee Thurman: aye; Trustee King: aye; Trustee Bradlo: aye. Ayes: 5; Nays: 0. The motion passed.

Unfinished Business:

New Business:

- A. A motion for the Approval of Minutes of the Regular Board of Trustees Meeting of August 9, 2023 was made by Trustee Bradlo and seconded by Trustee King. The motion passed by a unanimous voice vote.
- B. A motion for the Approval and Release of Executive Session Minutes of July 13, 2022; August 10, 2022; September 14, 2022; October 12, 2022; and January 11, 2023 was made by Trustee Bradlo and seconded by Trustee Thurman. The motion passed by a unanimous voice vote.
- C. A discussion of the General Assistance & Emergency Assistance 5-year History occurred.

Old Business: None.

Executive Session: None.

Other Business: The next Township Meeting will be Wednesday, October 11, 2023 at 6:00pm at the DeKalb Township Board Room.

Adjournment: A motion to adjourn was made by Trustee McNett and seconded by Trustee Thurman. The motion passed by unanimous voice vote and the meeting ended at 6:56 pm.

Respectfully submitted,

Andrew "Ondrew" Tillotson, Township Clerk

Mary Hess, Township Supervisor