DeKalb TOWNSHIP

AUGUST 19, 2025 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/86738085937?pwd=rQnmCRkwaRNom8zVfbnlILHtl6HyHU.1
Meeting ID: 834 4521 2766
Dial in: 13126266799

A. Call to Order – Roll Call
B. Pledge of Allegiance
C. Approval of Agenda
D. Presentations
    a. Review of Audit, Andrea Meyer, CPA – Newkirk Associates, Inc.
E. Public Comment
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. Approval of July Audit Reports and August Bills to Pay
    b. Receive, File, and Approve Treasurer's July Budget Reports
H. Unfinished Business
I. New Business
    a. Reschedule December 16, 2025 meeting to December 9, 2025
    b. Approval of Minutes of the Board of Trustees Meeting of July 15, 2025
J. Old Business
K. Executive Session
L. Other Business
    a. Next Committee on Youth Meeting September 9, 2025 at 5:00 p.m.
    b. Next Regular Board of Trustees Meeting September 16, 2025 at 6:00 p.m.
M. Adjournment

DeKalb Township General Assistance Monthly Report

INTAKES COMPLETED:	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DEVEMBER	JANUARY	FEBRUARY	MARCH
Total Completed Intakes:	51	61	72	61								
DeKalb Township:	45	55	65	52								
Other Townships:	6	6	7	9								

GENERAL ASSISTANCE:

GA Approved:	23	23	25	30								
GA Applied:	2	7	7	8								
GA In-Process:	1	4	2	2								
GA Denied:	0	1	2	3								
GA Terminated	0	1	2	7								
Total DeKalb Township GA Dollars Spent:	$8,145.81	$8,744.06	$8,215.30	$9,121.21								
Total Other Township GA Dollars Spent:	$2.260.68	$1,460.68	$1,732.68	$1,890.68								

EMERGENCY ASSISTANCE:

EA Approved:	3	7	1	9								
EA Applied:	7	8	9	13								
EA In-Process:	5	2	6	6								
EA Denied:	4	4	2	4								
Total DeKalb Township EA Dollars Spent:	$2,557.08	$6,061.50	$0.00	$7,205.21								
Total Other Township EA Dollars Spent:		$1,095.00	$995.00	$1,095.00								

ADDITIONAL ASSISTANCE:

Senior Utility Assistance Fund:												
Subsidized Housing Fund:			$200.00	$2,451.00								
Community Emergency Fund:			$2,200.00									
Total Additional Assistance Dollars Spent:			$2,400.00	$2,451.00								

OUTREACH/PRESENTATIONS/MEETINGS:

7/8/25: St. Vincent de Paul Supply Closet Outreach
7/15/25: Salvation Army Outreach
7/15/25: Safe Passage all staff meeting--Announcing new Executive Director
7/15/25: MTA Human Services Meeting--Food Sustainability
7/17/15: Northern Illinois Homeless Coalition CoC Meeting
7/22/25: DeKalb Public Library Outreach
7/22/25: Networking for Families Meeting
7/22/25: Safe Passage Board Meeting
7/30/25: University Village Collaborative Meeting
7/31/25: Barb Food Mart Outreach

Grant Distribution Reports can be made available upon request

DEKALB TOWNSHIP
DEKALB, ILLINOIS

AUDITOR'S COMMUNICATION TO THE
BOARD OF TRUSTEES

For the Year Ended
March 31, 2025

DEKALB TOWNSHIP

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Newkirk & Associates, Inc.
Certified Public Accountants

August 19, 2025

To the Supervisor and
Members of the Board of Trustees
DeKalb Township
2323 S 4th Street
DeKalb, Illinois 60115

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by Auditing Standards. Our communication at the beginning of our audit process was provided to you on May 7, 2025.

Auditing standards also require the communication of internal control related matters to those charged with governance. Our management letter is enclosed within this document.

This information is intended solely for the information and use of the Board of Trustees and management of the Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Newkirk & Associates, Inc.
By: Andrea C. Meyer, CPA
Shareholder

2 W. Main Street, Plano, IL 60545 • newkirkcpas.com • (630) 552-1040 • Fax (630) 552-7399

Newkirk & Associates, Inc.
Certified Public Accountants

August 19, 2025

To the Supervisor and Board of Trustees

DeKalb Township, DeKalb County, Illinois

We have audited the financial statements of the governmental activities and each major fund of DeKalb Township, Dekalb County, Illinois for the year ended March 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by DeKalb Township are described in Note 1 to the financial statements. As described in Note 15 to the financial statements, DeKalb Township changed accounting policies related to accounting for compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, Compensated Absences, in fiscal year 2025. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities. We noted no transactions entered into by DeKalb Township during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. No particularly sensitive estimates were noted during the audit.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, except for the entries on the attached schedule.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

2 W. Main Street, Plano, IL 60545 • newkirkcpas.com • (630) 552-1040 • Fax (630) 552-7399

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 19, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Schedule of Employer Contributions, Schedule of Changes in Employer's Net Pension Liability/(Asset) and Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of DeKalb Township and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Newkirk & Associates, Inc.

DeKalb Township
Year End: March 31, 2025
Adjusting Journal Entries

Number	Date	Name	Account No	Debit	Credit
1	3/31/2025	Due from other funds	1-120 1	3,401.37	
1	3/31/2025	Prepaid Insurance	1-135 1	9,561.32	
1	3/31/2025	Accounts Payable	1-204 1		-9,750.00
1	3/31/2025	Accrued Payroll	1-206 1		-4,795.00
1	3/31/2025	Direct Deposit Liabilities	1-207 1		-18,895.18
1	3/31/2025	Payroll Liabilities	1-208 1	780,724.70	
1	3/31/2025	Fund Balance	1-302 1		-760,247.21
1	3/31/2025	Deposits on Equipment	2-107 2	138,777.00	
1	3/31/2025	Prepaid Insurance	2-135 2	2,317.00	
1	3/31/2025	Accounts Payable	2-203 2		-5,291.34
1	3/31/2025	Payroll Accrual	2-204 2		-4,521.52
1	3/31/2025	Due to Other Funds	2-207 2		-676.97
1	3/31/2025	Opening Bal Equity	2-300 2		-130,604.17
1	3/31/2025	Checking	3-101 3	130.35	
1	3/31/2025	Prepaid Insurance	3-135 3	1,550.85	
1	3/31/2025	Accounts Payable	3-200 3		-3,394.99
1	3/31/2025	Accrued Payroll	3-202 3		-3,930.88
1	3/31/2025	Due to Other Funds	3-204 3		-1,402.73
1	3/31/2025	Opening Balance Equity	3-300 3	7,047.40	
1	3/31/2025	MFT held by DeKalb Co	7-101 7	206,234.06	
1	3/31/2025	Accounts Payable	7-200 7		-11,325.00
1	3/31/2025	Accrued Payroll	7-202 7		-8,938.24
1	3/31/2025	Due to Other Funds	7-203 7		-1,321.67
1	3/31/2025	Deferred Revenue - MFT held by DeKalb Co	7-204 7		-135,061.39
1	3/31/2025	Fund Balance	7-300 7		-49,587.76
1	3/31/2025	Accounts Receivable	8-103 8	67,500.00	
1	3/31/2025	Deposits on Equipment	8-107 8	225,000.00	
1	3/31/2025	Accounts Payable	8-200 8		-50,011.38
1	3/31/2025	Fund Balance	8-300 8		-242,488.62
		Adjust beginning fund balance by recording prior year entries			
2	3/31/2025	Opening Balance Equity	3-300 3		-9,592.79
2	3/31/2025	Miscellaneous	3-514 3	9,592.79	
		Adjust beginning GA fund balance for change in beginning cash balance			
3	3/31/2025	Fund Balance	1-302 1		-3,607.00
3	3/31/2025	Miscellaneous	1-525.1 1	3,607.00	
		Adjust beginning fund balance - Town			

4	3/31/2025	Property Taxes Receivable	1-105 1	905,932.92	
4	3/31/2025	Deferred Inflows - Property Taxes	1-205 1		-905,932.92
4	3/31/2025	Property Taxes Receivable	2-105 2	372,402.55	
4	3/31/2025	Deferred Inflow - Property Taxes	2-205 2		-372,402.55
4	3/31/2025	Property Taxes Receivable	3-105 3	210,041.62	
4	3/31/2025	Deferred Inflow - Property Taxes	3-205 3		-210,041.62
4	3/31/2025	Property Taxes Receivable	7-105 7	868,117.20	
4	3/31/2025	Deferred Inflow - Property taxes	7-205 7		-868,117.20
4	3/31/2025	Property Taxes Receivable	8-105 8	166,985.14	
4	3/31/2025	Deferred Inflows - Property Tax	8-205 8		-166,985.14

To record property tax receivable

5	3/31/2025	Payroll Liabilities	1-208 1	15,123.50	
5	3/31/2025	Payroll Liabilities	2-202 2	9,369.42	
5	3/31/2025	Payroll Liabilities	3-203 3	12,388.12	
5	3/31/2025	Payroll Expenses	3-526 3		-12,388.12
5	3/31/2025	Payroll Liabilities	7-201 7	14,260.77	
5	3/31/2025	Payroll Expenses	7-525 7		-14,260.77
5	3/31/2025	Payroll Expenses	1-500.2 1		-15,123.50
5	3/31/2025	Payroll Expenses	2-564.1 2		-9,369.42

Reclass Payroll Expense Account

6	3/31/2025	Accrued Payroll	1-206 1	3,010.00	
6	3/31/2025	Accrued Payroll	1-206 1	1,785.00	
6	3/31/2025	Accrued Payroll	1-206 1		-5,825.42
6	3/31/2025	Accrued Payroll	1-206 1		-2,196.98
6	3/31/2025	Accrued Payroll	1-206 1		-519.43
6	3/31/2025	Cemetery - salary	1-555 1	519.43	
6	3/31/2025	Payroll Accrual	2-204 2	4,046.32	
6	3/31/2025	Payroll Accrual	2-204 2	475.20	
6	3/31/2025	Payroll Accrual	2-204 2		-4,328.59
6	3/31/2025	Accrued Payroll	3-202 3	3,930.88	
6	3/31/2025	Accrued Payroll	3-202 3		-4,771.00
6	3/31/2025	Accrued Payroll	7-202 7	8,938.24	
6	3/31/2025	Accrued Payroll	7-202 7		-10,195.59
6	3/31/2025	Salaries-Road Crew	7-500 7		-8,938.24
6	3/31/2025	Salaries-Road Crew	7-500 7	10,195.59	
6	3/31/2025	Salaries-(s,rc,a,t,c,os)	1-500.1 1		-1,785.00
6	3/31/2025	Salaries-(s,rc,a,t,c,os)	1-500.1 1	2,196.98	
6	3/31/2025	Salaries - Assessor	1-576.1 1		-3,010.00
6	3/31/2025	Salaries - Assessor	1-576.1 1	5,825.42	
6	3/31/2025	Salary- Road Crew	2-500.1 2		-475.20
6	3/31/2025	Salary-Secretary	2-501.1 2		-4,046.32
6	3/31/2025	Salary-Secretary	2-501.1 2	4,328.59	
6	3/31/2025	Salaries	3-500.1 3		-3,930.88
6	3/31/2025	Salaries	3-500.1 3	4,771.00	

Reverse prior year payroll accrual and record current year accrual

7	3/31/2025	Payroll Liabilities	1-208 1	13,257.60	
7	3/31/2025	Payroll Liabilities	3-203 3	4,813.40	
7	3/31/2025	Payroll Liabilities	7-201 7	6,702.49	
7	3/31/2025	I.M.R.F.	7-503 7		-6,702.49
7	3/31/2025	IMRF-pension	1-506.1 1		-13,686.86
7	3/31/2025	IMRF - Assessor	1-577.1 1	429.26	
7	3/31/2025	I.M.R.F.	3-503.1 3		-4,813.40

Reclass employee portion of IMRF to liability

8	3/31/2025	MFT held by DeKalb Co	7-101 7	63,903.84	
8	3/31/2025	Interest Income	7-402 7		-3,540.13
8	3/31/2025	Motor Fuel Tax	7-407 7		-69,265.12
8	3/31/2025	Road Maintenance	7-506 7	3,888.10	
8	3/31/2025	Engineering Service / Surveying services/Ap	7-507 7	5,013.31	

Record MFT Activity

9	3/31/2025	Deferred Revenue - MFT held by DeKalb Co	7-204 7	135,061.39	
9	3/31/2025	Fund Balance	7-300 7		-135,061.39

To record prior period adjustment to remove deferred MFT revenue

10	3/31/2025	Vehicle Fuel	1-529.1 1		-187.38
10	3/31/2025	Transfers	1-600.1 1	14,505.44	
10	3/31/2025	Landscaping	1-605.1 1		-14,318.06

Reclassify interfund transfer to the Road Fund to interfund account rather than expenditures

11	3/31/2025	Town Bank Account	1-110 1		-450.00
11	3/31/2025	Miscellaneous Income	1-406.1 1	450.00	

Adjust for double counted $450 shred day from Sycamore Township

12	3/31/2025	Checking	3-104 3		-276.41
12	3/31/2025	Inerest Income	3-400 3	276.41	

To correct January interest income entered twice

13	3/31/2025	Due from other funds	1-120 1	47.36	
13	3/31/2025	Payroll Liabilities	1-208 1		-47.36
13	3/31/2025	Payroll Liabilities	2-202 2		-284.17
13	3/31/2025	Due to Other Funds	2-207 2	284.17	
13	3/31/2025	Payroll Liabilities	3-203 3	65.64	
13	3/31/2025	Due to Other Funds	3-204 3		-65.64
13	3/31/2025	Payroll Liabilities	7-201 7	265.89	
13	3/31/2025	Due to Other Funds	7-203 7		-265.89

Accrue March IMRF and Record Due From/Due To Other Funds

14	3/31/2025	Checking	3-104 3	4,429.28	
14	3/31/2025	Payroll Liabilities	3-203 3		-4,429.28

Adjust for outstanding Federal liability checks from FY24 that were cancelled and paid by check in FY25

15	3/31/2025	IRS Check for Issued Payment	1-136 1	11,367.82	
15	3/31/2025	Payroll Asset	1-137 1	2,418.99	
15	3/31/2025	Direct Deposit Liabilities	1-207 1		-345.43
15	3/31/2025	Payroll Liabilities	1-208 1		-4,256.83
15	3/31/2025	Payroll Liabilities	2-202 2		-43.14
15	3/31/2025	Payroll Liabilities	3-203 3		-8,582.71
15	3/31/2025	Miscellaneous	3-514 3	8,582.71	
15	3/31/2025	Payroll Liabilities	7-201 7		-612.54
15	3/31/2025	Miscellaneous Expense	7-520 7	612.54	
15	3/31/2025	Miscellaneous Income	1-406.1 1		-9,184.55
15	3/31/2025	Miscellaneous Expense	2-561.1 2	43.14	

Adjust Payroll Liabilities

16	3/31/2025	Accounts Receivable	8-103 8		-33,750.00
16	3/31/2025	Other Equipment Sale	8-403 8	33,750.00	

Reclassify payment for truck to proper account

17	3/31/2025	Prepaid Insurance	1-135 1		-7,587.65
17	3/31/2025	Prepaid Insurance	1-135 1		-1,973.67
17	3/31/2025	Prepaid Insurance	2-135 2		-2,317.00
17	3/31/2025	Insurance Benefits	1-502.1 1	4,765.74	
17	3/31/2025	Liability Insurance / WC	1-514.1 1	1,973.67	
17	3/31/2025	Insurance Benefits - Assessor	1-578.1 1	2,821.91	
17	3/31/2025	Insurance-Liability/General/WC	2-514.1 2	2,317.00	

Reverse Prior Year Pre-paid

18	3/31/2025	Prepaid Insurance	1-135 1	2,481.70	
18	3/31/2025	Prepaid Insurance	2-135 2	2,521.83	
18	3/31/2025	Prepaid Insurance	3-135 3	894.75	
18	3/31/2025	Liability Insurance / WC	1-514.1 1		-2,481.70
18	3/31/2025	Insurance-Liability/General/WC	2-514.1 2		-2,521.83
18	3/31/2025	M.A.C.I.-Medical Catastrophic	3-517.1 3		-894.75

To Record FY25 Prepaid

19	3/31/2025	Accounts Payable	1-204 1	9,750.00	
19	3/31/2025	Accounts Payable	2-203 2	5,291.36	
19	3/31/2025	Accounts Payable	3-200 3	3,394.99	
19	3/31/2025	Accounts Payable	7-200 7	11,325.00	
19	3/31/2025	Engineering Services	7-522 7		-11,325.00
19	3/31/2025	Accounts Payable	8-200 8	50,011.38	
19	3/31/2025	New Skid Loader	8-507 8		-50,011.38
19	3/31/2025	Oakwood Road Improvements	1-622.1 1		-9,750.00
19	3/31/2025	Telephone	2-510.1 2		-113.00
19	3/31/2025	Travel	2-513.1 2		-368.74
19	3/31/2025	Office-Computer, Supplies	2-521.1 2		-1,085.69
19	3/31/2025	Equipment-Repair/Parts/Maintenance	2-551.1 2		-2,761.06
19	3/31/2025	Equipment-Repair/Parts/Maintenance	2-551.1 2		-122.08
19	3/31/2025	Fuel	2-554.1 2		-60.00
19	3/31/2025	Miscellaneous Expense	2-561.1 2		-780.79
19	3/31/2025	Operating Supplies	3-512.1 3		-474.99
19	3/31/2025	Flat Grant Expense-G.A. & Interim	3-518.1 3		-2,920.00

Reverse FY24 accounts payable

20	3/31/2025	Accounts Payable	1-204 1		-2,493.00
20	3/31/2025	Accounts Payable	2-203 2		-10,084.22
20	3/31/2025	Engineering Services	2-529 2	1,869.36	
20	3/31/2025	Accounts Payable	3-200 3		-809.03
20	3/31/2025	Other Professional Services	1-528.1 1	1,503.00	
20	3/31/2025	Legal Services	1-562.1 1	990.00	
20	3/31/2025	Legal Services	2-508.1 2	6,020.00	
20	3/31/2025	Telephone	2-510.1 2	123.76	
20	3/31/2025	Office-Computer, Supplies	2-521.1 2	21.24	
20	3/31/2025	Small Tools	2-553.1 2	1,021.76	
20	3/31/2025	Fuel	2-554.1 2	140.16	
20	3/31/2025	Rentals & Uniforms	2-560.1 2	703.44	
20	3/31/2025	Miscellaneous Expense	2-561.1 2	45.50	
20	3/31/2025	Miscellaneous Expense	2-561.1 2	139.00	
20	3/31/2025	Additional Assistance	3-523.1 3	809.03	

To update FY25 accounts payable

Adjusting entries 21-23 not used

24	3/31/2025	Prepaid Insurance	1-135 1	4,142.64	
24	3/31/2025	Insurance Benefits - Assessor	1-578.1 1		-4,142.64

Pre-paid Health Insurance Adjustment

Adjusting entry 25 not used

26	3/31/2025	Prepaid Insurance	1-135 1	4,050.12	
26	3/31/2025	Insurance Benefits	1-502.1 1		-4,050.12
		Prepaid Insurance Adjustment			
27	3/31/2025	Prepaid Insurance	3-135 3	142.79	
27	3/31/2025	Insurance Benefits	3-505.1 3		-142.79
		Pre-paid insurance adjustment and Insurance benefits adjustment			
28	3/31/2025	Insurance Benefits	7-504 7		-3,240.23
28	3/31/2025	Pre-Paid Insurance	7-135.1 7	3,240.23	
		Adjustments to health Insurance and Pre-paid insurance			
29	3/31/2025	Prepaid Insurance	2-135 2	373.89	
29	3/31/2025	Insurance Benefits	2-505.1 2		-373.89
		Adjustments to health insurance and pre-paid insurance			
30	3/31/2025	Accounts Receivable	1-130 1	100,000.00	
30	3/31/2025	Peace Park Donations	1-412.1 1		-100,000.00
		Accrue for escrow donation signed 3/18 received 4/1			
31	3/31/2025	Accounts Payable	2-203 2		-188.00
31	3/31/2025	Publishing/Printing	2-511.1 2	188.00	
		Reverse negative A/P for Shaw Media			
32	3/31/2025	Due from other funds	1-120 1	1,489.83	
32	3/31/2025	Accounts Receivable	1-130 1	295.01	
32	3/31/2025	Payroll Liabilities	1-208 1		-1,489.83
32	3/31/2025	Payroll Liabilities	3-203 3	1,489.83	
32	3/31/2025	Due to Other Funds	3-204 3		-1,489.83
32	3/31/2025	Miscellaneous Income	1-406.1 1		-295.01
		Accrue AR for Town and record due to/due from for Feb IMRF for GA			
33	3/31/2025	Accounts Receivable	2-102 2	1,057.62	
33	3/31/2025	REVENUES:Miscellaneous Income	2-401 2		-1,057.62
		Accrue for EPA refund			

34	3/31/2025	Deposits on Equipment	2-107 2		-138,777.00
34	3/31/2025	Deposits on Equipment	8-107 8		-225,000.00
34	3/31/2025	New Plow/Dump Truck	8-500 8	225,000.00	
34	3/31/2025	New Building Sign	2-556.1 2	28,950.00	
34	3/31/2025	New Plow/Dump Truck	2-559.1 2	109,827.00	
		Adjust PY deposits on asset not in service for assets placed in service (digital sign and new plow truck)			
35	3/31/2025	Accounts Receivable	8-103 8	17,500.00	
35	3/31/2025	Other Equipment Sale	8-403 8		-17,500.00
		Record receivable from Kingston for sale of Ford F-450			

Newkirk & Associates, Inc.
Certified Public Accountants

To the Supervisor, Board of Trustees, and Township Clerk

DeKalb Township, DeKalb County, Illinois

In planning and performing our audit of the financial statements of the governmental activities and each major fund of DeKalb Township as of and for the year ended March 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed on the next page, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. Material weaknesses are noted on the next page.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A significant deficiency is noted on the next page.

This communication is intended solely for the information and use of management, the Board of Trustees, and others within the Township, and is not intended to be, and should not be, used by anyone other than these specified parties.

Newkirk & Associates, Inc.

Plano, Illinois

August 19, 2025

2 W. Main Street, Plano, IL 60545 • newkirkcpas.com • (630) 552-1040 • Fax (630) 552-7399

MATERIAL WEAKNESS

We consider the following deficiencies to be material weaknesses in internal control:

1. Segregation of Duties

With a limited number of staff at the Township, proper segregation of duties is difficult to accomplish. A fundamental element of internal control is the segregation of certain key duties. In general, the principal incompatible duties to be segregated include:

- Custody of assets, in particular cash
- Authorization or approval of related transactions affecting those assets
- Recording or reporting of related transactions
- Execution of the transaction or transaction activity

An essential feature of segregation of duties within an organization is that no one employee has exclusive control over any transaction or group of transactions. We noted a specific lack of segregation of duties as listed below. This list would not be considered to be all inclusive as we did not perform a review of all control structures throughout the Township.

In regards to cash receipts, the Supervisor receives payments, prepares deposits, takes deposits to the bank, records the deposits in QuickBooks and reconciles the bank account.

In regards to cash disbursements, the Supervisor identifies invoices for payment, prepares the checks, records the checks in QuickBooks, is the sole signatory on checks, and reconciles the bank account.

In regards to payroll, the Supervisor approves timesheets, prepares and records the payroll and also reconciles the bank account.

A lack of segregation of duties results in a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected on a timely basis.

With limited staff it is important that the board and other officials remain diligent in their monitoring of financial transactions. A detailed review of financial reports, budget vs. actual results, and bank reconciliations greatly enhance internal controls. These reviews should be performed by someone other than the employee responsible for executing and recording the transactions. In all cases, we recommend the Township reassign duties or increase approval processes in order to more fully segregate conflicting duties.

2. Preparation of Financial Statements

The Township Board of Trustees and management share the ultimate responsibility for the Township's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.

The Township engages us to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, we cannot be considered part of the Township's internal control system. As part of its internal control over the preparation of its financial statements, including disclosures, the Township should implement a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of applicable accounting principles and sufficient financial reporting and accounting knowledge to the extent necessary to enable them to review the Township's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are less than material, but more than inconsequential, would be identified and corrected.

SIGNIFICANT DEFICIENCY

We consider the following deficiency to be a significant deficiency in internal control:

1. **Difference in Beginning Cash and Fund Balance**

The beginning cash balance and beginning fund balance in the General Assistance Fund was materially different than the ending balance as of March 31, 2024. This likely was the result of voiding or deleting checks that were issued in previous years.

We recommend that if a check written in a previous period needs to be voided it be done by recording a current period journal entry rather than voiding or deleting the check. The journal entry would debit cash and credit the expense account related to the original check. Then when the monthly reconciliation is completed the check and the corresponding journal entry can be marked as cleared. This will allow the check to be reversed but for the effect to remain in the current period.

OTHER COMMENTS

We also noted the following and have the following recommendations:

1. **Township Credit Cards**

During our audit we tested two months' credit cards transactions for the Supervisor, Assessor, Highway Commissioner and Administrative Assistant (all credit cards we are aware of). We noted 13 of 98 transactions tested included charges for sales tax. We recommend the Township follow their formal credit card policy and avoid paying sales tax.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended March 31, 2025

TABLE OF CONTENTS

FINANCIAL SECTION

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, 2025, 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, 2025, 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
August 19, 2025

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION
March 31, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	$ 2,628,449
MFT Funds Held by DeKalb Co	270,138
Property Tax Receivable	2,523,480
Truck Sale Receivable	51,250
Other Receivables	104,365
Deposits on Equipment	-
Prepaids	19,398
Total Current Assets	5,597,080
Noncurrent Assets	
Capital assets	
Land	314,638
Other Capital Assets	10,618,795
Accumulated Depreciation	(4,357,450)
Total Capital Assets	6,575,983
Total Noncurrent Assets	6,575,983
Total Assets	12,173,063
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	498,294
Total Assets and Deferred Outflows of Resources	$ 12,671,357
LIABILITIES	
Current Liabilities	
Accounts Payable	$ 13,387
Accrued Payroll	27,838
Payroll Tax Liabilities	-
Compensated Absences (current portion)	7,580
Total Current Liabilities	48,805
Noncurrent Liabilities	
Compensated Absences (noncurrent portion)	30,321
Net Pension Liability - IMRF	91,489
Total Noncurrent Liabilities	121,810
Total Liabilities	170,615
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	2,523,480
Deferred Items - IMRF	246,878
Total Deferred Inflows of Resources	2,770,358
Total Liabilities and Deferred Inflows of Resources	2,940,973
NET POSITION	
Net invesment in capital assets	6,575,983
Nonspendable	19,398
Restricted for:	
Social Services	260,903
Road and Bridge	1,509,270
Unrestricted	1,364,830
Total Net Position	9,730,384
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 12,671,357

See notes to financial statements.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES
For the Year Ended March 31, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities Total
Governmental activities:					
General government	$ 880,183	$ -	$ -	$ -	$ (880,183)
Public works	1,299,017			-	(1,299,017)
Social services	671,006	30,308	12,217	100,000	(528,481)
Total governmental activities:	2,850,206	30,308	12,217	100,000	(2,707,681)

General revenues:	
Taxes:	
Property taxes	$ 2,337,435
Replacement taxes	121,697
Motor fuel taxes	69,265
Intergovernmental	8,266
Miscellaneous	22,362
Gain on sale of capital assets	324,000
Interest	53,923
Total general revenue	2,936,948
Change in net position	229,267
Net position, beginning	9,385,396
Restatement of beginning net position	115,721
Net position, ending	$ 9,730,384

See notes to financial statements.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2025

ASSETS	General Town	General Assistance	Road and Bridge	Permanent Road	Building & Equipment	Special Bridge	Total Governmental Funds
Cash and investments	$ 1,248,605	$ 166,429	$ 193,654	$ 427,035	$ 271,879	$ 320,847	$ 2,628,449
MFT funds held by DeKalb Co	-	-	-	270,138	-	-	270,138
Receivables							
Property taxes	905,933	210,042	372,403	868,117	166,985	-	2,523,480
Truck Sale	-	-	-	-	51,250	-	51,250
Other	100,295	3,012	1,058	-	-	-	104,365
Due from other funds	4,939	-	-	-	-	-	4,939
Deposits on Equipment	-	-	-	-	-	-	-
Prepaids	10,674	2,588	2,896	3,240	-	-	19,398
Total assets	$ 2,270,446	$ 382,071	$ 570,011	$ 1,568,530	$ 490,114	$ 320,847	$ 5,602,019
LIABILITIES							
Accounts payable	$ 2,493	$ 809	$ 10,085	$ -	$ -	$ -	$ 13,387
Accrued payroll	8,542	4,771	4,329	10,196	-	-	27,838
Payroll tax liabilities	-	-	-	-	-	-	-
Due to other funds	-	2,958	393	1,588	-	-	4,939
Total liabilities	11,035	8,538	14,807	11,784	-	-	46,164
DEFERRED INFLOWS OF RESOURCES							
Property taxes	905,933	210,042	372,403	868,117	166,985	-	2,523,480
Motor fuel taxes	-	-	-	-	-	-	-
Total deferred inflows of resources	905,933	210,042	372,403	868,117	166,985	-	2,523,480
Total liabilities and deferred inflows of resources	916,968	218,580	387,210	879,901	166,985	-	2,569,644
FUND BALANCES							
Nonspendable	10,674	2,588	2,896	3,240	-	-	19,398
Restricted for:							
Social services	100,000	160,903	-	-	-	-	260,903
Road and bridge	-	-	179,905	685,389	323,129	320,847	1,509,270
Unassigned	1,242,804	-	-	-	-	-	1,242,804
Total fund balances	1,353,478	163,491	182,801	688,629	323,129	320,847	3,032,375
Total liabilities, deferred inflows of resources and fund balance	$ 2,270,446	$ 382,071	$ 570,011	$ 1,568,530	$ 490,114	$ 320,847	$ 5,602,019

See notes to financial statements

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
March 31, 2025

FUND BALANCES OF GOVERNMENTAL FUNDS	$ 3,032,375
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities of $10,933,433 net of accumulated depreciation of $4,357,450, are not financial resources and, therefore, are not reported in the funds	6,575,983
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	251,416
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	(37,901)
Net Pension Liability - IMRF	(91,489)
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 9,730,384

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, 2025

REVENUES	General Town	General Assistance	Road and Bridge	Permanent Road	Building & Equipment	Special Bridge	Total Governmental Funds
Property Taxes	$ 912,488	$ 219,844	$ 196,095	$ 857,202	$ 151,806	$ -	$ 2,337,435
Replacement Taxes	56,281	-	65,416	-	-	-	121,697
Motor Fuel Taxes	-	-	-	69,265	-	-	69,265
Intergovernmental	3,728	31,700	4,538	-	-	-	39,966
Cemetery	10,825	-	-	-	-	-	10,825
Miscellaneous	112,632	1,015	5,451	3,022	242	-	122,362
Interest	22,818	3,931	4,165	15,137	3,381	4,491	53,923
Total revenues	1,118,772	256,490	275,665	944,626	155,429	4,491	2,755,473
EXPENDITURES							
Current							
General Government	779,740	-	-	-	-	-	779,740
Public Works	-	-	287,985	437,980	-	2,964	728,929
Social Services	337,770	318,308	-	-	-	-	656,078
Capital Outlay	175,564	-	199,177	596,569	463,739	-	1,435,049
Total expenditures	1,293,074	318,308	487,162	1,034,549	463,739	2,964	3,599,796
Excess (deficiency) of revenue over expenditures	(174,302)	(61,818)	(211,497)	(89,923)	(308,310)	1,527	(844,323)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	14,505	-	-	-	14,505
Transfers Out	(14,505)	-	-	-	-	-	(14,505)
Proceeds from Sale of Capital Assets	-	-	-	-	324,000	-	324,000
Total other financing sources (uses)	(14,505)	-	14,505	-	324,000	-	324,000
Net change in fund balance	(188,807)	(61,818)	(196,992)	(89,923)	15,690	1,527	(520,323)
FUND BALANCES, beginning	1,542,285	225,309	379,793	643,491	307,439	319,320	3,417,637
Restatement of beginning fund balance	-	-	-	135,061	-	-	135,061
FUND BALANCES, ending	$ 1,353,478	$ 163,491	$ 182,801	$ 688,629	$ 323,129	$ 320,847	$ 3,032,375

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, 2025

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$ (520,323)
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	1,434,558
Depreciation expense	(581,824)
Capital asset disposals - cost	(316,842)
Capital asset disposals - accumulated depreciation	316,842
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds	
Change to deferred items - IMRF	(97,057)
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	(2,582)
Change to net pension liability/(asset) - IMRF	(3,505)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 229,267

See notes to financial statements.

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.

The Capital Projects Fund is used capital projects within the Township. The fund was approved and created March 18, 2025. The fund was not funded and had no activity prior to the fiscal year end of March 31, 2025.

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 May 8, 2024. 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/fist-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:

Asset Class	Estimated Useful Life (in Years)	Capitalization Threshold
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.

k. Compensated Absences

Township full-time employees are granted vacation, personal, and sick leave. Vacation is earned based on length of employment. Township employees may carry over 35 hours of unused vacation time and road employees may carry over 40 hours of unused vacation time to the following year. In the event of termination or resignation, an employee is reimbursed for unused vacation leave. Full time employees are awarded 40 hours of personal leave at the beginning of the year. Any unused time at the end of the calendar year is forfeited. All unused personal leave is paid out upon separation from employment. Town employees can accrue up to 80 hours of sick leave a year. Road crew employees can accrue up to 100 hours of sick leave a year and road office staff can accrue up to 90 hours a year. Employees may rollover 48 hours of unused time at the end of the year. Employees may accrue up to 240 hours of sick leave for use but may accrue up to 1,920 hours of sick time that can be converted to IMRF service credit. Unused

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

k. Compensated Absences (continued)

sick leave is not paid out upon separation of employment. Sick leave accrued for purposes of additional IMRF credits related to retirement are not included in the calculation of compensated absences. Compensated absences are reported as an expense and liability as they accrue in the government wide financial statements.

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.

p. Leases

The Township accounts for leases as follows:

Lease expenditures are recognized in the individual funds as capital outlay and included in capital assets net of accumulated depreciation and a corresponding liability in the government-wide statements when incurred. The Township does not have any leases.

q. Subscription-Based Information Technology Arrangements

The Township accounts for subscription-based technology arrangements by recognizing expenditures in the individual funds when incurred and a right-of-use asset and corresponding liability in the government-wide financial statements. The Township does not have any subscription-based technology arrangements.

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 2024 levy was passed by the board on December 11, 2024. 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 from the 2024 levy are included as a receivable and taxes collected are from the 2023 and prior 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:

	2023 Levy		2024 Levy	
	Limit	Actual	Limit	Actual
Corporate	.25000	.10099	.25000	.08807
General Assistance	.00000	.02446	.00000	.02044
Road and Bridge	.66000	.04078	.66000	.03613
Permanent Road	.25000	.09509	.25000	.08448
Equipment and Building	.10000	.01684	.10000	.01625
Recapture revenue	.00000	.00644	.00000	.00020
		.28460		.24557

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.).

NOTE 3. DEPOSITS AND INVESTMENTS (CONT.)

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, 2025 all of the Township's deposits were insured or collateralized, and therefore is not exposed to custodial credit risk.

Investments

At March 31, 2025, the Township held no investments.

NOTE 4. CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2025 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital assets not being depreciated				
Land	$ 314,638	$ -	$ -	$ 314,638
Construction in Progress	-	62,886	-	62,886
Deposits on Equipment	363,777	-	363,777	-
Capital assets being depreciated:				
Buildings and Improvements	989,481	-	-	989,481
Infrastructure	6,359,600	731,313	-	7,090,913
Machinery and Equipment	2,151,998	640,359	316,842	2,475,515
Total capital assets being depreciated	9,501,079	1,371,672	316,842	10,555,909
Less accumulated depreciation for:				
Buildings and Improvements	268,940	25,511	-	294,451
Infrastructure	2,305,648	310,302	-	2,615,950
Machinery and Equipment	1,517,880	346,011	316,842	1,447,049
Total accumulated depreciation	4,092,468	581,824	316,842	4,357,450
Total capital assets being depreciated, net	5,408,611	789,848	-	6,198,459
Capital Assets, Net	$ 6,087,026	$ 852,734	$ 363,777	$ 6,575,983

Depreciation expense was charged to functions as follows:

General Government	$ 35,052
Road & Bridge	546,772
	$ 581,824

NOTE 5. LONG-TERM LIABILITIES

The Township recognizes a liability for compensated absences, which includes vacation, personal, and sick leave. For a description of the leave types see Note 1(k) Compensated Absences. The liability is measured using the employees' current pay rates at the end of the reporting period and includes related payroll taxes. For vacation and personal leave, the liability is based on the number of unused vacation days that employees are expected to use or be paid out for upon separation. For personal and sick leave, a liability is recognized for the portion that is more likely than not to be used or paid out upon separation.

Changes in long-term liabilities, including compensated absences during the fiscal year were as follows:

	Beginning Balance	Additions	Deductions	Ending Balances	Amount Due Within One Year
Governmental Activities:					
Compensated Absences	$ 35,319	$ 2,582	$ -	$ 37,901	$ 7,580
Net Pension Liability/(Asset) – IMRF	87,984	3,505	-	91,489	-
	$ 123,303	$ 6,087	$ -	$ 129,390	$ 7,580

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.

NOTE 6. RETIREMENT FUND COMMITMENTS (CONT.)

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, 2024, 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	12
Total	**24**

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 2025 and 2024 was 5.85% and 5.35%, respectively. For the fiscal year ended March 31, 2025, the Township contributed $40,783 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, 2024. 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, 2024, 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	2.75% 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,

NOTE 6. RETIREMENT FUND COMMITMENTS (CONT.)

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, 2024:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	4.35%
International Equity	18%	5.4%
Fixed Income	24.5%	5.2%
Real Estate	10.5%	6.40%
Alternative Investments	12.5%	4.85-6.25%
Cash Equivalents	1%	3.60%
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 4.08% (based on the daily rate closest to but not later than the measurement date of the Bond Buyer "20-Bond GO 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)	$570,385	$91,489	$(291,675)

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, 2023	$3,670,817	$3,582,833	$87,984
Changes for the Year:			
Service Cost	67,950	-	67,950
Interest on the Total Pension Liability	260,527	-	260,527
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	71,934	-	71,934
Changes of Assumptions	-	-	-
Contributions – Employer	-	39,976	(39,976)
Contributions – Employees	-	33,624	(33,624)
Net Investment Income	-	363,319	(363,319)
Benefit Payments, Including Refunds Of Employee Contributions	(222,620)	(222,620)	-
Other (Net Transfer)	-	(40,013)	40,013
Net Changes	177,791	174,286	3,505
Balances at December 31, 2024	$3,848,608	$3,757,119	$ 91,489

At March 31, 2025, 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	$ 161,477	$ -	$ 161,477
Change in Assumptions	-	4,098	(4,098)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	326,148	242,780	83,368
Total Pension Expense to be Recognized in Future Periods	487,625	246,878	240,747
Pension Contributions Made Subsequent to Measurement Date	10,669	-	10,669
Total Deferred Amounts Related to IMRF	$ 498,294	$ 246,878	$ 251,416

$10,669 is 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, 2025.

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
2025	$ 105,966
2026	169,443
2027	(17,468)
2028	(17,194)
2029	-
Thereafter	-
Total	$ 240,747

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, 2025.

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

2024 Equalized Assessed Valuation	$ 1,027,600,858
Statutory debt limitation (2.875% of 2024 equalized assessed valuation)	29,543,525
Legal debt margin	$ 29,543,525

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:

Transfer From	Transfer To	Amount	Purpose
General Town Fund	Road and Bridge Fund	$14,505	Reimbursement for landscaping and maintenance for the cemetery

NOTE 12. INTERFUND BALANCES

The following balances at March 30, 2025 represent due from/due to other funds and are expected to be repaid within one year:

Due From	Due To	Balance at March 30, 2024	Purpose
General Assistance Fund	General Town Fund	$2,958	February & March IMRF Payable
Road & Bridge Fund	General Town Fund	$393	March IMRF Payable
Permanent Road Fund	General Town Fund	$1,588	March IMRF Payable

NOTE 13. CONSTRUCTION IN PROGRESS

The Township is in the process of constructing a new maintenance storage building. During the fiscal year ended March 31, 2025 $62,886 was expended on the building project. The Township has entered into an agreement with architect Gregory Rewerts in the amount of $58,750. At March 31, 2025 $29,388 remains unpaid on the contract. The Township has also entered into an agreement with Fehr Graham related to the building construction in the amount of $39,500. $5,976 remains out outstanding at the end of the fiscal year.

NOTE 14. PRIOR PERIOD ADJUSTMENTS

GASB Standard No. 101, Compensated Absences
GASB Statement No. 101, Compensated Absences requires the recognition of a liability for unused personal and sick leave that is more likely than not to be used for time off or paid out upon termination. As a result of this change beginning net position for the year ended March 31, 2025 was restated to recognize a liability for accumulated sick leave that was previously not recorded.

Removal of Deferred Motor Fuel Taxes
Prior year Motor fuel taxes were removed from deferred inflow of resources causing beginning net position and beginning fund balance to be restated for the Permanent Road Fund.

The effect of these restatements on the Township's net position as of April 1, 2024, is as follows:

- Beginning net position as previously reported: $9,385,396
- Increase in liability for compensated absences: $19,340
- Decrease in deferred inflow of resources for motor fuel taxes: 135,061
- Restated beginning net position: $9,501,117

The effect of these restatements on the Township's fund balance as of April 1, 2014, is as follows:

- Beginning fund balance as previously reported: $643,491
- Decrease in deferred inflow of resources for motor fuel taxes: $135,061
- Restated beginning net position: $778,552

NOTE 15. RECENT ACCOUNTING PRONOUNCEMENTS

Adoption of GASB Standard No. 101, Compensated Absences

In the year ended March 31, 2025, the Township adopted the provisions of Governmental Accounting Standards Board Standard No. 101, Compensated Absences. This standard modifies the accounting for compensated absences, including recognizing a liability for sick leave when it is both earned and more likely than not be to be used.

The Township adopted this standard using the modified retrospective approach. The Township adopted the standard at the start of their fiscal year, April 1, 2024. See Note 5 Long-Term Liabilities for more information about the Township's compensated absences. Also, see Note 14 Prior Period Adjustment for information on the impact the standard had on the Township's financial statements, including restated beginning net position.

NOTE 16. SUBSEQUENT EVENTS

a. The Township has entered into a contract to sell a parcel of land on Bethany Road for $10,200. As of the date of these financial statements the sale has not been finalized.

b. The Township is in the process of constructing a maintenance storage building, see Note 13 Construction in Progress for more information on construction contracts related to the building construction.

NOTE 16. SUBSEQUENT EVENTS (CONT.)

c. Prior to March 31, 2025 the Township entered into a written donation agreement. The agreement was for a $100,000 donation given for the purpose of acquiring, developing, and maintain an extension of Oakwood Cemetery, to be referred to as Peace Park. Subsequent to year end the Township received the funds. The Township acquired 611-615 N. First St, DeKalb, IL 60115 on May 21, 2025 for $13,047.

REQUIRED SUPPLEMENTARY INFORMATION

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

March 31, 2025

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%
2023	35,201	36,102	(901)	695,673	5.19%
2024	39,975 *	39,976	(1)	747,202	5.35%

* Estimated based on contribution rate of 5.35% and covered valuation payroll of $747,202.

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	19-Year Closed Period
Asset Valuation Method	5-Year Smoothed Market; 20% corridor
Wage Growth	2.75%
Price Inflation	2.25%
Salary Increases	2.75% - 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.

DEKALB TOWNSHIP
DEKALB COUNTY, ILLINOIS

March 31, 2025

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	2023	2024
Total Pension Liability										
Service cost	$ 48,783	$ 54,348	$ 53,639	$ 52,203	$ 58,565	$ 56,788	$ 51,683	$ 61,176	$ 66,008	$ 67,950
Interest on the Total Pension Liability	186,900	195,932	202,894	199,622	217,224	222,083	230,646	239,491	249,431	260,527
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	64,491	71,934
Changes in Assumptions	3,238	(3,312)	(90,262)	80,783	-	(16,169)	-	-	(1,139)	-
Benefit Payments, including Refunds of Employee Contributions	(110,716)	(114,440)	(125,922)	(175,889)	(211,668)	(199,046)	(201,338)	(268,858)	(230,789)	(222,620)
Net Change in Pension Liability	122,989	95,437	(17,926)	349,285	61,593	121,809	151,008	115,655	148,002	177,791
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	3,522,815	3,670,817
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	$ 3,670,817	$ 3,848,608
Plan Fiduciary Net Position										
Contributions - Employer	$ 46,486	$ 51,386	$ 46,180	$ 49,316	$ 28,535	$ 45,661	$ 49,312	$ 44,074	$ 36,102	$ 39,976
Contributions - Employees	24,573	24,470	23,941	27,031	27,854	30,708	28,268	30,096	31,772	33,624
Net Investment Income	12,217	169,476	455,598	(168,569)	542,626	462,240	607,905	(534,569)	371,760	363,319
Benefit Payments, including Refunds of Employee Contributions	(110,716)	(114,440)	(125,922)	(175,889)	(211,668)	(199,046)	(201,338)	(268,858)	(230,789)	(222,620)
Other (Net Transfer)	(8,711)	21,479	(34,577)	124,954	(111,468)	25,435	8,515	70,871	97,308	(40,013)
Net Change in Plan Fiduciary Net Position	(36,151)	152,371	365,220	(143,157)	275,879	364,998	492,662	(658,386)	306,153	174,286
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	3,276,680	3,582,833
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	3,582,833	3,757,119
Net Pension Liability/(Asset) (A) - (B)	$ 218,861	$ 161,927	$ (221,219)	$ 271,223	$ 56,937	$ (186,252)	$ (527,906)	$ 246,135	$ 87,984	$ 91,489
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%	97.60%	97.62%
Covered Valuation Payroll	$ 536,798	$ 543,776	$ 532,030	$ 600,693	$ 618,982	$ 622,084	$ 628,177	$ 668,799	$ 695,673	$ 747,202
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%	12.65%	12.24%

See Notes to Required Supplementary Information

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
REVENUES				
Property Taxes	$ 911,185	$ 911,185	$ 912,488	$ 1,303
Replacement Taxes	50,000	50,000	56,281	6,281
Interest	5,000	5,000	22,818	17,818
Intergovernmental	2,500	2,500	3,728	1,228
Cemetery	5,000	5,000	10,825	5,825
Miscellaneous	4,000	4,000	112,632	108,632
Total revenues	977,685	977,685	1,118,772	141,087
EXPENDITURES				
GENERAL GOVERNMENT				
Administration				
Salaries	425,000	425,000	344,932	(80,068)
Health Insurance	125,000	125,000	75,125	(49,875)
Payroll Taxes	61,000	61,000	37,523	(23,477)
Retirement Contribution	35,000	35,000	18,453	(16,547)
Unemployment Insurance	3,500	3,500	490	(3,010)
Printing	5,000	5,000	941	(4,059)
Office Supplies	22,800	22,800	5,951	(16,849)
Internet	5,000	5,000	1,198	(3,802)
Building Maintenance	20,000	20,000	13,208	(6,792)
Insurance	20,000	20,000	14,382	(5,618)
Dues	15,000	15,000	10,216	(4,784)
Professional Fees	52,500	52,500	18,521	(33,979)
Legal Services	20,000	20,000	7,005	(12,995)
Postage	3,000	3,000	1,748	(1,252)
Travel/Training	12,000	12,000	5,867	(6,133)
Utilities	28,500	28,500	13,310	(15,190)
Miscellaneous	7,500	7,500	4,248	(3,252)
Total administration	860,800	860,800	573,118	(287,682)

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
GENERAL GOVERNMENT (CONT.)				
Assessor				
Salaries	152,000	152,000	137,259	(14,741)
Health Insurance	58,000	58,000	39,848	(18,152)
Payroll Taxes	-	-	-	-
Retirement Contribution	9,000	9,000	7,346	(1,654)
Unemployment insurance	-	-	-	-
Equipment Maintenance	1,000	1,000	-	(1,000)
Postage	1,000	1,000	-	(1,000)
Telephone	3,600	3,600	2,604	(996)
Printing	800	800	187	(613)
Dues	350	350	-	(350)
Travel and Training	6,000	6,000	5,508	(492)
Legal Services	3,000	3,000	990	(2,010)
Appraisal Fee	2,700	2,700	-	(2,700)
Software Licensing	13,000	13,000	7,800	(5,200)
IT Services/Security	2,000	2,000	1,408	(592)
Office Supplies	1,700	1,700	619	(1,081)
Operating Supplies	1,400	1,400	59	(1,341)
Office Equipment	1,500	1,500	177	(1,323)
Office Furniture	2,000	2,000	685	(1,315)
Computer Hardware	2,800	2,800	1,198	(1,602)
Computer Software	1,000	1,000	-	(1,000)
Website	1,200	1,200	934	(266)
Miscellaneous	1,000	1,000	-	(1,000)
Total Assessor	265,050	265,050	206,622	(58,428)
Total General Government	1,125,850	1,125,850	779,740	(346,110)

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
SOCIAL SERVICES				
Social Services	225,000	225,000	221,270	(3,730)
Community Events	115,000	115,000	47,165	(67,835)
Emergency Relief	10,000	10,000	7,624	(2,376)
Cemeteries	137,150	137,150	52,211	(84,939)
Contingencies	50,000	50,000	9,500	(40,500)
Total Social Services	537,150	537,150	337,770	(129,169)
CAPITAL OUTLAY				
Infrastructure	190,000	190,000	134,744	(55,256)
Equipment and buildings	427,020	427,020	40,820	(386,200)
Total Capital Outlay	617,020	617,020	175,564	(441,456)
Total expenditures	2,280,020	2,280,020	1,293,074	(916,735)
Excess (deficiency) of revenue over expenditures	(1,302,335)	(1,302,335)	(174,302)	1,057,822
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(14,505)	(14,505)
Total other financing sources (uses)	-	-	(14,505)	(14,505)
Net change in fund balance	$ (1,302,335)	$ (1,302,335)	(188,807)	$ 1,113,528
FUND BALANCE, beginning			1,542,285	
FUND BALANCE, ending			$ 1,353,478	

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
REVENUES				
Property Taxes	$ 220,000	$ 220,000	$ 219,844	$ (156)
Interest	2,000	2,000	3,931	1,931
State of Illinois Interim Assistance	7,500	7,500	12,217	4,717
Intergovernmental Revenue	12,500	12,500	19,483	6,983
Miscellaneous	500	500	1,015	515
Total revenues	242,500	242,500	256,490	13,990
EXPENDITURES				
SOCIAL SERVICES				
Administration				
Salaries	135,000	135,000	111,537	(23,463)
Payroll Taxes	15,750	15,750	7,848	(7,902)
Health Insurance	35,000	35,000	26,551	(8,449)
IMRF	10,000	10,000	6,054	(3,946)
Workers' Compensation	7,000	7,000	-	(7,000)
Equipment Maintenance and Supplies	3,275	3,275	1,046	(2,229)
Professional Services	22,500	22,500	6,525	(15,975)
Publishing and Subscriptions	2,500	2,500	1,520	(980)
Postage	1,000	1,000	10	(990)
Legal	2,500	2,500	-	(2,500)
Travel and Training	4,000	4,000	1,145	(2,855)
Operating Supplies	4,250	4,250	1,775	(2,475)
Equipment	7,500	7,500	2,717	(4,783)
Telephone and Internet	1,600	1,600	1,253	(347)
Miscellaneous	-	-	18,625	18,625
Visual GA	5,500	5,500	3,448	(2,052)
Total administration	257,375	257,375	190,054	(67,321)
Services				
Aid and Welfare Services	30,000	30,000	-	(30,000)
Food Pantry and Emergency Food Service	1,500	1,500	563	(937)
Total services	31,500	31,500	563	(30,937)
Home Relief				
M.A.C.I. - Medical Catastrophic	4,500	4,500	2,684	(1,816)
Flat Grant Expense	-	-	95,278	95,278
Emergency Assistance	63,000	56,700	26,303	(30,397)
General Assistance	93,500	99,800	809	(98,991)
Homeless Transition	5,000	5,000	2,020	(2,980)
Household and Personal Incidentals	8,000	8,000	548	(7,452)
Miscellaneous	4,250	4,250	49	(4,201)
Total home relief	178,250	178,250	127,691	(50,559)
Contingency	7,500	7,500	-	7,500
Total expenditures	474,625	474,625	318,308	(141,317)
Net change in fund balance	$ (232,125)	$ (232,125)	(61,818)	$ 127,327
FUND BALANCE, beginning			225,309	
FUND BALANCE, ending			$ 163,491	

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
REVENUES				
Property Taxes	$ 187,148	$ 196,095	$ 196,095	$ -
Replacement Tax	95,000	70,000	65,416	(4,584)
Intergovernmental	3,500	4,538	4,538	-
Interest	3,750	3,750	4,165	415
Miscellaneous	5,000	2,500	5,451	2,951
Total revenues	294,398	276,883	275,665	(1,218)
EXPENDITURES				
PUBLIC WORKS				
Salaries	88,000	96,800	83,389	(13,411)
Health Insurance	23,750	23,750	4,202	(19,548)
Payroll Taxes	10,300	10,300	8,847	(1,453)
Retirement Contribution	2,500	2,500	2,410	(90)
Travel	1,200	700	762	62
Postage	375	375	175	(200)
Printing	1,000	1,000	871	(129)
Legal	12,000	12,000	16,138	4,138
Professional Fees	6,500	6,500	7,275	775
Dues	450	450	260	(190)
Office Supplies	8,500	6,500	3,393	(3,107)
Computer Internet/Software	1,000	850	481	(369)
Training	1,000	1,000	976	(24)
Insurance	17,000	17,000	14,926	(2,074)
Maintenance - Buildings	50,000	50,000	36,078	(13,922)
Maintenance - Equipment	55,000	60,000	48,749	(11,251)
Rentals	9,000	9,000	10,132	1,132
Gas and Oil	10,000	10,000	7,911	(2,089)
Repairs and Supplies	36,500	31,800	24,762	(7,038)
Miscellaneous	35,000	10,000	1,682	(8,318)
Utilities	10,500	10,500	14,566	4,066
Total Public Works	379,575	361,025	287,985	(73,040)
CAPITAL OUTLAY				
Equipment & Building	318,000	337,000	199,177	(137,823)
Total Capital Outlay	318,000	337,000	199,177	(137,823)
Total expenditures	697,575	698,025	487,162	(210,863)
Excess (deficiency) of revenue over expenditures	(403,177)	(421,142)	(211,497)	209,645
OTHER FINANCING SOURCES (USES)				
Transfers In	20,000	20,000	14,505	(5,495)
Total other financing sources (uses)	20,000	20,000	14,505	(5,495)
Net change in fund balance	$ (383,177)	$ (401,142)	(196,992)	$ 204,150
FUND BALANCE, beginning			379,793	
FUND BALANCE, ending			$ 182,801	

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
REVENUES				
Property Taxes	$ 857,967	$ 857,967	$ 857,202	$ (765)
Motor Fuel Taxes	2,000	2,000	69,265	67,265
Interest	11,000	11,000	15,137	4,137
Miscellaneous	2,000	2,000	3,022	1,022
Total revenues	872,967	872,967	944,626	71,659
EXPENDITURES				
PUBLIC WORKS				
Salaries	135,000	135,000	127,388	(7,612)
Health Insurance	45,000	45,000	40,004	(4,996)
Payroll Taxes	9,500	9,500	10,795	1,295
IMRF Contribution	13,000	13,000	6,520	(6,480)
Engineering and Inspection	75,000	75,000	84,114	9,114
Maintenance - Streets	1,110,850	1,110,850	136,350	(974,500)
Professional Fees	7,000	7,000	968	(6,032)
Rentals	10,000	10,000	4,322	(5,678)
Gas and Oil	40,000	40,000	23,511	(16,489)
Utilities	4,400	4,400	2,348	(2,052)
Other	40,000	40,000	1,660	(38,340)
Total Public Works	1,489,750	1,489,750	437,980	(1,051,770)
CAPITAL OUTLAY				
Infrastructure	-	-	596,569	596,569
Total Capital Outlay	-	-	596,569	596,569
Total expenditures	1,489,750	1,489,750	1,034,549	(455,201)
Excess (deficiency) of revenue over expenditures	(616,783)	(616,783)	(89,923)	526,860
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	$ (616,783)	$ (616,783)	(89,923)	$ 526,860
FUND BALANCE, beginning			643,491	
Restatement of beginning fund balance			135,061	
FUND BALANCE, ending			$ 688,629	

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
REVENUES				
Property Taxes	$ 151,906	$ 151,906	$ 151,806	$ (100)
Interest	1,000	1,000	3,381	2,381
Miscellaneous	350	350	242	(108)
Total revenues	153,256	153,256	155,429	2,173
EXPENDITURES				
PUBLIC WORKS				
Contingencies	25,000	5,000	-	(5,000)
Total Public Works	25,000	5,000	-	(5,000)
CAPITAL OUTLAY				
Equipment & Building	477,800	548,751	463,739	(85,012)
Total Capital Outlay	477,800	548,751	463,739	(85,012)
Total expenditures	502,800	553,751	463,739	(90,012)
Excess (deficiency) of revenue over expenditures	(349,544)	(400,495)	(308,310)	92,185
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	290,000	340,250	324,000	(16,250)
Total other financing sources (uses)	290,000	340,250	324,000	(16,250)
Net change in fund balance	$ (59,544)	$ (60,245)	15,690	$ 75,935
FUND BALANCE, beginning			307,439	
FUND BALANCE, ending			$ 323,129	

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Final Budget
REVENUES				
Interest	$ 4,000	$ 4,000	$ 4,491	$ 491
Miscellaneous	100	100	-	(100)
Total revenues	4,100	4,100	4,491	391
EXPENDITURES				
PUBLIC WORKS				
Contractual Services				
Professional Fees	-	-	-	-
Total Contractual Services	-	-	-	-
Maintenance				
Bridge Repairs	50,000	50,000	-	(50,000)
New Culverts/Drain Pipes	35,000	35,000	-	(35,000)
Bridge & Culvert Replacement	50,000	50,000	2,964	(47,036)
Manhole Repair & Replacement	25,000	25,000	-	(25,000)
Total Maintenance	160,000	160,000	2,964	(157,036)
Contingencies	30,000	30,000	-	30,000
Total expenditures	190,000	190,000	2,964	(127,036)
Net change in fund balance	$ (185,900)	$ (185,900)	1,527	$ (127,427)
FUND BALANCE, beginning			319,320	
FUND BALANCE, ending			$ 320,847	

See notes to Required Supplementary Information

NOTES TO SUPPLEMENTARY INFORMATION
March 31, 2025

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, 2025 at its May 8, 2024 meeting. The General Town Fund and General Assistance Fund budgets were amended December 11, 2024. The Road District fund budgets were amended February 18, 2025.

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, 2025, with no instances of over-expending the budgeted amounts in the individual funds.

DeKalb
TOWNSHIP
Est. 1850

2025 JULY TOWN & GENERAL ASSISTANCE WARRANT FOR EXPENDITURES REPORT

TOWN	$84,732.56
GENERAL ASSISTANCE	$29,887.04
TOWN - CAPITAL FUND	$0.00
CEMETERY - CAPITAL FUND	$0.00
PEACE PARK FUND	$4,200.00
ALL FUNDS - TOTAL	**$118,819.60**

We, the undersigned, comprising the Township Board of DeKalb Township, having duly met at the Clerk's office on **AUGUST 19, 2025** 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, examined, and were allowed at the meeting.

Trustee Greg Akers

Supervisor Mary Hess

Trustee Nancy Bradlo

Trustee Katherine McLaughlin

Clerk Joan Watson Protano

Trustee Dale Thurman

(SEAL)

I, ______________________, DeKalb Township Clerk, attest that the attached bills were presented for payment for the month of JULY 2025 at the **AUGUST 19, 2025** Township Board meeting.

Clerk Joan Watson Protano

2323 S. Fourth Street
DeKalb, Illinois 60115

Phone: 815-758-8282
Fax: 815-758-0124

www.dekalbtownship.org

DeKalb Township

Total Expenditures

July 2025

Type	Date	Num	Name	Memo	Amount
Paycheck	07/01/2025	DD1528	ANDREW C REININK	Direct Deposit	0.00
Paycheck	07/01/2025	DD1537	CRAIG A SMITH	Direct Deposit	0.00
Paycheck	07/01/2025	DD1538	DALE L THURMAN	Direct Deposit	0.00
Paycheck	07/01/2025	DD1539	GREGORY AKERS	Direct Deposit	0.00
Paycheck	07/01/2025	DD1540	JOAN PROTANO	Direct Deposit	0.00
Paycheck	07/01/2025	DD1541	KATHERINE MCLAUGHLIN	Direct Deposit	0.00
Paycheck	07/01/2025	DD1542	MARY HESS	Direct Deposit	0.00
Paycheck	07/01/2025	DD1543	NANCY G BRADLO	Direct Deposit	0.00
Paycheck	07/01/2025	DD1544	RICHARD J DYER	Direct Deposit	0.00
Liability Check	07/03/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # -29798	-270.38
Liability Check	07/03/2025	E-pay	United States Treasury {2}	36-6006245 QB Tracking # -29796817	-1,144.04
Liability Check	07/03/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # -29795	-105.18
Liability Check	07/03/2025	E-pay	United States Treasury {2}	36-6006245 QB Tracking # -29793717	-567.16
Liability Check	07/10/2025		QuickBooks Payroll Service	Created by Payroll Service on 07/03/2	-4,927.14
Paycheck	07/11/2025		KIMBERLY M BARRIOS	Direct Deposit	0.00
Paycheck	07/11/2025		Tiffany J. Martin	Direct Deposit	0.00
Paycheck	07/11/2025		COREY NELSON	Direct Deposit	0.00
Paycheck	07/11/2025		Scott D. Dabbs	Direct Deposit	0.00
Check	07/11/2025	EFT	Expert Pay	7/11/25 payroll deduction	-336.00
Liability Check	07/14/2025		QuickBooks Payroll Service	Created by Payroll Service on 07/03/2	-1,709.57
Check	07/14/2025	2726	Rich Dyer	July Insurance Reimbursement	-675.00
Check	07/14/2025	2727	Craig Smith	July Insurance Reimbursement	-94.78
Check	07/14/2025	2728	ANDREW REININK	July Insurance Reimbursement	-557.32
Check	07/14/2025	2729	HARRINGTON ENVIRONMENTAL SERV	Invoice #9126	-240.00
Check	07/14/2025	2730	DEK. CTY. REHAB & NURSING CENTER	July 2025 Allocation	-500.00
Check	07/14/2025	2731	COMED	Acct #0407802111	-615.52
Check	07/14/2025	2732	COMED	Acct #1901262222	-47.66
Check	07/14/2025	2733	NORTHERN ILLINOIS DISPOSAL, INC.	Acct #3086-436769 Invoice 23926784	-97.70
Check	07/14/2025	2734	Kimberly Barrios	July Insurance Reimbursement	-675.00
Check	07/14/2025	2735	NICOR GAS	Acct #76-03-63-1000 1	-20.22
Check	07/14/2025	2736	VERIZON	Acct 342151176-00003 Invoice 61144	-136.68
Check	07/14/2025	2737	PINES COMPUTER CONSULTING INC	Invoice #4941	-2,336.00
Check	07/14/2025	2738	AFLAC	August premium	-170.58
Check	07/14/2025	2739	SPARKLE JANITORIAL SERVICE	Invoice #2969	-564.00
Check	07/14/2025	2740	FREEDOM FLAG CO	Invoice 26035	-1,873.30
Check	07/14/2025	2741	DEKALB PUBLIC LIBRARY	Township Resident Library Cards	-1,356.46
Check	07/14/2025	2742	ZUKOWSKI, ROGERS, FLOOD & MCARI	Invoice #175618 & 175619	-1,746.00
Check	07/14/2025	2743	METRONET	Acct #1653538	-220.77
Check	07/14/2025	2744	RICOH USA, INC	Customer # 3571042 - Contract #4157	-21.08
Check	07/14/2025	EFT	INTERMEDIA	Email security	-314.52
Check	07/14/2025	2746	Joan Watson Protano	Mileage Reimbursement	-166.60
Check	07/14/2025	2747	ELAN FINANCIAL SERVICES	July 2025 Statement	-3,942.39
Paycheck	07/15/2025	DD1549	ANDREW C REININK	Direct Deposit	0.00
Check	07/18/2025	EFT	PITNEY BOWES INC	Postage Machine Refill	-500.00
Check	07/21/2025	2748	OLT Marketing, Inc	Invoice #25-0283	-565.00
Liability Check	07/21/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # -1692C	-277.06
Liability Check	07/21/2025	E-pay	United States Treasury {2}	36-6006245 QB Tracking # -16919784	-1,166.68
Liability Check	07/21/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # -16919	-1,276.19
Liability Check	07/21/2025	E-pay	United States Treasury {2}	36-6006245 QB Tracking # -16919534	-7,245.78

DeKalb Township

Total Expenditures

July 2025

Check	07/23/2025	2749	The Lincoln Inn Family Restaurant, Inc	Invoice 12603 - DEPOSIT	-250.00
Check	07/23/2025	ACH	IMRF	June 2025	-8,597.22
Liability Check	07/24/2025		QuickBooks Payroll Service	Created by Payroll Service on 07/21/2	-5,043.55
Check	07/24/2025	2750	DEKALB COUNTY CRIME STOPPERS	2025 Contribution	-4,000.00
Check	07/24/2025	ACH	IMRF	Late Fee	-2.83
Paycheck	07/25/2025	DD1551	KIMBERLY M BARRIOS	Direct Deposit	0.00
Paycheck	07/25/2025	DD1553	Tiffany J. Martin	Direct Deposit	0.00
Paycheck	07/25/2025	DD1550	COREY NELSON	Direct Deposit	0.00
Paycheck	07/25/2025	DD1552	Scott D. Dabbs	Direct Deposit	0.00
Check	07/25/2025	EFT	Expert Pay	Payroll Deduction 7.25.25	-336.00
Check	07/28/2025	2751	THE STANDARD	160-770052	-50.96
Check	07/28/2025	2752	BLUE CROSS BLUE SHIELD	Acct #636747 Health Insurance - Augu	-10,214.99
Liability Check	07/31/2025		QuickBooks Payroll Service	Created by Payroll Service on 07/21/2	-19,775.25
				TOTAL EXPENDITURES	**-84,732.56**

DeKalb Township General Assistance
Total Expenditures
July 2025

Date	Num	Name	Memo	Amount
07/01/2025	2841	William McNew	24GA02691 Shelter Assistance	-550.00
07/01/2025	2842	BANYAN COMPANIES LLC	25GA02733 SHELTER ASSISTANCE	-550.00
07/01/2025	2843	Kimberly Hansen	25GA02733 Utility Assistance TMobile	-70.00
07/01/2025	2844	S & E PROPERTIES	25GA02701 Shelter Assistance	-550.00
07/01/2025	2845	XFINITY	ACCT# 8771100881401226	-70.00
07/01/2025	2846	Shellpoint Mortgage Servicing	Acct# 0578161506	-550.00
07/01/2025	2848	COMED	Acct #2632115000	-70.00
07/01/2025	2849	Catherine Starr	24GA02680 Utility Assistance T-Mobile	-50.00
07/01/2025	2850	NICOR GAS	Acct 11-26-82-9373 2	-20.00
07/01/2025	2851	Joseph Garcia	24GA02692 Utility Assistance T-Mobile	-66.38
07/01/2025	2852	Courtney Hicks	25GA02703 Utility Assistance Xfinity	-70.00
07/01/2025	2859	Alisha Bobo	24GA02679 Utility Assistance	-40.68
07/01/2025	2860	THE TERRACES AT DEKALB LLC	25GA02716 Shelter Assistance	-135.65
07/01/2025	2861	COMED	Acct #3609992222	-65.92
07/01/2025	2862	Shauna Head	23GA02536 Utility Assistance Xfinity	-22.50
07/01/2025	2863	Thomas Head	23GA02514 Utility Assistance Xfinity	-22.50
07/01/2025	2864	COMED	Acct #4889971222	-29.30
07/01/2025	2865	Susan Edwards Enterprise LLC	24GA02636 Shelter Assistance	-550.00
07/01/2025	2866	Andre R Pearson Sr	25GA02720 Utility Assistance Boost Mobile	-50.00
07/01/2025	2867	J. Sue Guio	25GA02718 Shelter Assistance	-550.00
07/01/2025	2868	LJB Homes LLC	25GA02700 Shelter Assistance	-430.00
07/01/2025	2869	XFINITY	ACCT# 8771100881403958	-14.95
07/01/2025	2870	TUNTLAND ENTERPRISES	24GA02646 Shelter Assistance	-500.00
07/01/2025	2871	Bryant Simmons	25GA02706 Utility Assistance Boost Mobile	-49.81
07/01/2025	2872	Josephine Sizemore	23GA02487 Utility Assistance - T-Mobile	-54.95
07/01/2025	2873	Michael Vazquez	24GA02675 Shelter Assistance	-550.00
07/03/2025	2874	SUBURBAN APARTMENTS	25GA02740 Shelter Assistance	-49.00
07/03/2025	2875	SUBURBAN APARTMENTS	25GA02739 Shelter Assistance	-600.00
07/03/2025	2876	THE TERRACES AT DEKALB LLC	25EA02106 Shelter Assistance	-995.00
07/03/2025	2877	THE TERRACES AT DEKALB LLC	25EA02107 Shelter Assistance	-995.00
07/03/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	92-1858532 000 QB Tracking # -313146174	-207.14
07/03/2025	E-pay	United States Treasury {2}	92-1858532 QB Tracking # -313125174	-1,054.32
07/11/2025	DD	Cassandra E Bachochin	payroll	-1,316.34
07/11/2025	DD	ERIKA D BROWN	payroll	-1,595.67
07/14/2025	2878	DEKALB TOWNSHIP	Intermeida reimbursement	-33.48
07/14/2025	2879	RICOH USA, INC	Contract # 5129254 Invoice # 5071631306	-559.23
07/14/2025	2880	PASSION PURSUIT, INC	Employment Services June 2025	-480.00
07/14/2025	2881	Cassandra Bachochin	Insurance & Mileage Reimbursement	-733.80
07/14/2025	2882	Newton Cooperative Inc.	Invoice #25421	-151.25
07/14/2025	2883	AFLAC	Invoice 708365	-112.32
07/14/2025	2884	METRONET	Acct #1653538	-101.19

DeKalb Township General Assistance
Total Expenditures
July 2025

07/14/2025	2885	CARAHSOFT TECHNOLOGY CORP	Invoice IN1970322	-539.55
07/14/2025	2886	Elan Financial Services	Acct *9113	-788.91
07/14/2025	2887	ECO PARK APARTMENTS	25AA00320 Shelter Assistance	-500.00
07/14/2025	2888	CKNP Properties LLC	25AA00319 Shelter Assistance	-500.00
07/14/2025	2889	LK RESIDENTIAL PROPERTIES CORP	25EA02115 Shelter Assistance	-876.00
07/14/2025	2890	THE TERRACES AT DEKALB LLC	25EA02108 Shelter Assistance	-995.00
07/15/2025	2891	COMED	Acct #3971552222	-439.84
07/15/2025	2892	MASON PROPERTIES	25EA02119 Shelter Assistance	-628.37
07/15/2025	2893	CARAHSOFT TECHNOLOGY CORP	Invoice IN1991969	-134.89
07/21/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	92-1858532 000 QB Tracking # -1733616470	-201.96
07/21/2025	E-pay	United States Treasury {2}	92-1858532 QB Tracking # -1733535470	-1,025.52
07/21/2025	2894	SUBURBAN APARTMENTS	25EA02112 Shelter Assistance	-900.00
07/22/2025	2895	XFINITY	ACCT# 8771 10 088 1401770	-14.95
07/22/2025	2896	COMED	Acct #5053815741	-51.05
07/23/2025	2897	COMED	Acct #7674272000	-70.00
07/25/2025	DD	Cassandra E Bachochin	payroll	-1,283.07
07/25/2025	DD	ERIKA D BROWN	payroll	-1,557.14
07/28/2025	2898	Housing Authority of the County of DeKalb	25AA00323 Security Deposit Assistance	-451.00
07/28/2025	2899	AMBER MANOR APARTMENTS	25EA02120 Shelter Assistance	-500.00
07/28/2025	2900	NCPERS GROUP LIFE INSURANCE	0705082025 premium	-16.00
07/28/2025	2901	THE STANDARD	Acct #160-770052	-6.37
07/28/2025	2902	CARAHSOFT TECHNOLOGY CORP	Invoice IN2026572	-139.99
07/28/2025	2903	BLUE CROSS BLUE SHIELD	Acct #636747 Health Insurance - August 2025	-1,599.14
07/28/2025	2904	AMBER MANOR APARTMENTS	25AA00321 Shelter Assistance	-500.00
07/31/2025	AutoDebit	IL DIRECTOR OF EMPLOYMENT SECURITY	payroll taxes	-125.91
07/31/2025	2928	Housing Authority of the County of DeKalb	25AA00324 Security Deposit/Rent	-500.00
07/31/2025	2929	MASON PROPERTIES	25EA02124 Shelter Assistance	-876.00
			TOTAL EXPENDITURES	**-29,887.04**

DeKalb Township - Peace Park Fund
Total Expenditures
July 2025

Date	Num	Name	Memo	Amount
07/14/2025	1002	FEHR GRAHAM ENGINEERING & ENVIRONMEN`	Invoice 132504	-4,200.00

DeKalb TOWNSHIP ROAD DISTRICT

Est. 1850

2025 JULY ROAD DISTRICT WARRANT FOR EXPENDITURES REPORT

FUND	Invoices
ROAD AND BRIDGE	$32,016.74
PERMANENT ROAD	$38,619.37
BUILDING & EQUIPMENT	$5,037.37
SPECIAL BRIDGE	$0.00
ROAD CAPITAL FUND	$0.00
All Funds-Total	$75,673.48

We, the undersigned, comprising the Township Board of DeKalb Township, having duly met at the Clerk's office on AUGUST 19, 2025 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 Gregory Akers

____
Supervisor Mary Hess

____
Trustee Nancy Bradlo

____
Trustee Katherine McLaughlin

____
Clerk Joan Watson-Protano

____
Trustee Dale Thurman

(SEAL)

I, ________________________, DeKalb Township Clerk, attest that the attached bills were presented for payment for month of JULY 2025 at the AUGUST 19, 2025 Township Board meeting.

____
Clerk Joan Watson-Protano

2323 S. Fourth Street
DeKalb, Illinois 60115

Phone: 815-758-8282
Fax: 815-758-0124

www.dekalbtownship.org

		2025 JULY ROAD DISTRICT EXPENDITURES		
ROAD AND BRIDGE				
07/01/2025	424	JODIE L PETERSON	06/09/25-06/22/25	218.58
	425	KAREN S GUMINO	06/09/25-06/22/25	1,301.05
	426	Chad McNett	06/09/25-06/22/25	550.84
	427	Nathan A Smith	06/09/25-06/22/25	1,046.36
	428	RYAN M ROWAN	06/09/25-06/22/25	806.26
07/15/2025	429	JODIE L PETERSON	06/23/25-07/06/25	484.82
	430	KAREN S GUMINO	06/23/25-07/06/25	1,301.06
	431	Chad McNett	06/23/25-07/06/25	390.40
	432	Nathan A Smith	06/23/25-07/06/25	1,046.35
	433	RYAN M ROWAN	06/23/25-07/06/25	799.72
07/01/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	46-1580226 000 QB Tracking # -1648097666	270.84
	E-pay	United States Treasury {2}	46-1580226 QB Tracking # -1648089666	1,034.02
07/15/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	46-1580226 000 QB Tracking # 1008171826	275.89
	E-pay	United States Treasury {2}	46-1580226 QB Tracking # 1008292826	1,039.58
07/09/2025	2769	TWINS CLEANING SERVICES LLC	Building Maintenance ServceI# 001408 07/08/25	140.00
	2770	VERISON	Telephone / Radios I# 6116923846 DUE 7/17/25	196.74
	2771	TRANE U.S. INC	Building Maintenance Servce I# 315368173	185.63
	2772	SUPERIOR DIESEL INC. 2	Equipment Maintenance I# W 1-29686	897.63
	2773	NORTHERN ILLINOIS DISPOSAL SVCS	Utillities Wast/Gas/Water I# 23926784T086 07/01/25-07/31/25	153.02
	2774	MESCHER, RINEHART & REDLINGSHAFER P.C.	Legal Services I# 9793	2,980.00
	2775	ELAN FINANCIAL SERVICES	TEL 115.76/OFSUP21.59/SM TLS 1119.99	1,257.34
	2776	DEKANE EQUIPMENT CORPORATION	Equipment Maintenance I# RA58639	379.34
	2777	DEKALB TWP. TOWN FUND	Internet/ EMAILS 6/2/25-7/1/25	50.22
	2778	DEKALB LAWN & EQUIPMENT CO. INC	Equipment Maintenance I# 101911	365.94
	2779	CULLIGAN OF DEKALB	Miscellaneous Expense I# 0002245	45.50
	2780	CONSERV FS, INC	Fuel I# 132008242	251.39
	2781	COMED	Utillities Wast/Gas/Water	615.52
	2782	BARB CITY AUTOMOTIVE	Maintenance:512 Equipment Maintenance	48.87
	2783	AIRGAS USA LLC	928 Rentals I# 5517252974	28.50
07/15/2025	2784	DEKALB TWP. TOWN FUND	IMRF ER253.07/ EE IMRF194.67/VAC43.26	491.00
07/17/2025	2785	AFLAC	Payroll Expenses I# 708365	40.70
	2786	ATLAS BOBCAT, LLC	Equipment Maintenance I# DC2122	249.69
	2787	CERTIFIED LABORATORIES	Building Maintenance Servce I# 9220227	1,935.56
	2788	CINTAS CORP #0355 0355	6/26/25	703.44
	2789	CONSERV FS, INC	Fuel I# 132008363 131.5 GAL	507.89
	2790	FERGUSON WATERWORKS	Shop Supplies I# 0527585	199.99
	2791	METRONET	INTERNET 41.01/PHONE41.79 7/10/25-8/9/25	82.80
	2792	NEBRASKA-IOWA INDUSTRIAL FASTENERS CORP	I# 6369580 SS 1338.01/SM TLS167.40	1,505.41
7/25/2025	E-PAY	IL DIRECTOR OF EMPLYMT SECURITY	UEB 4/1/25-6/30/25`	396.32
	2793	BACON'S TERMITE & PEST CONTROL CO.	Building Maintenance Servce I# 22512	180.00
	2794	ALL AROUND PUMPING SERVICE, INC	Building Maintenance Servce I# 35624	285.00
	2795	BLUE CROSS BLUE SHIELD	Insurance Benefits 2025 AUG	26.53
	2796	CITY OF DEKALB	Personal Property COLL 2025 JUNE JULY ALLOC 2025 AUG	6,390.67
	2797	CITY OF SYCAMORE	Personal Property COLL 2025 JUNE JULY ALLOC 2025 AUG	408.46
	2798	CONSERV FS, INC	Fuel 88.6 GAL I# 32008471	254.78
	2799	DEKALB IMPLEMENT CO	Equipment Maintenance I# 289833 772G GRADER	115.17
	2800	GORDON HARDWARE LLC	Building Maintenance ServceI# 950892	75.55
	2801	THE STANDARD	Insurance Benefits 2025 AUG	6.37
			TOTAL 2025 JULY ROAD FUND EXPENDITURES	32,016.74

PERM ROAD FUND				
07/01/2025	521	JACOB A SMITH	06/09/25-06/22/25	537.51
	523	JEFFREY L HARNESS	06/09/25-06/22/25	1,620.64
	522	James Poff III	06/09/25-06/22/25	1,564.42
07/15/2025	524	JACOB A SMITH	06/23/25-07/06/25	334.31
	526	JEFFREY L HARNESS	06/23/25-07/06/25	1,606.78
	525	James Poff III	06/23/25-07/06/25	1,564.41
07/01/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	92-1810853 000 QB Tracking # -1648317666	249.95
	E-pay	United States Treasury 2	92-1810853 QB Tracking # -1648312666	1,219.58
7/15/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	92-1810853 000 QB Tracking # 1004485826	237.42
	E-pay	United States Treasury 2	92-1810853 QB Tracking # 1004752826	1,177.70
07/09/2025	4392	ATLAS BOBCAT, LLC	594 RentalsI# N12704	200.00
	4393	VOID		0
	4394	CONSERV FS INC	Equipment FuelI# 132008241	2,694.32
	4395	CURRAN MATERIALS COMPANY	Road Maintenance I# 32762	150.00
	4396	DTN, LLC	Rentals i# 210-00188001 7/22/25-10/21/25	929.41
	4397	HARNESS, JEFF	Insurance Benefits 2025 JULY	372.57
	4398	ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	Miscellaneous/7/1/25-6/30/26	1,000.00
	4399	MUNICIPAL MARKING DISTRIBUTORS	Road MaintenanceI# 38725	96.00
	4400	WAGNER AGGREGATE, INC.	Road Maintenance I# 49248, 49322, 49379 234.63 TON ROAD ROCK	1,466.43
07/15/2025	4401	DEKALB TWP TOWN FUND	IMRF ER 664.09/ EE IMRF510.84/VAC 399.78	1,574.71
07/17/2025	4402	AFLAC	Payroll Expenses I# 708365	282.10
	4403	COM ED	Road Lighting 06/02/25-07/01/25 DUE 9/2/25	181.62
	4404	CONSERV FS INC	Equipment Fuel I# 132008364	2,337.36
	4405	MACKLIN INC	Road Maintenance I# 55614	579.60
	4406	NEBRASKA-IOWA INDUSTRIAL FASTENERS CORP	Road Maintenance I# 6369580	89.91
	4407	UNITED LABORATORIES	Road Maintenance I# 439509	7,804.25
7/25/2025	E-PAY	IL DIRECTORY OF EMPLYMT SECURITY	UEB 4/1/25-6/30/25	10.95
	4408	BLUE CROSS BLUE SHIELD	Insurance Benefits 2025 AUG	3,145.69
	4409	CONSERV FS INC	Equipment Fuel I# 132008470 480.8 GAL	1,640.88
	4410	CURRAN MATERIALS COMPANY	Rd Maint i# 32939, 32965 Asphalt Dump	200.00
	4411	MACKLIN MATERIALS OF ILLINOIS	514 Road Maintenance I# 55737 66.7 TON	466.90
	4412	NEBRASKA-IOWA INDUSTRIAL FASTENERS CORP	Road Maintenance I# 6371267 MOSQUITO BARRIER 3 GAL	269.74
	4413	THE SHERWIN WILLIAMS CO	Road Maintenance I# 7156-2 5 GAL YL, 5 GAL WHITE	1,099.45
	4414	THE STANDARD	Insurance Benefits 2025 AUG	12.74
	4415	WAGNER AGGREGATE, INC.	Rd Maint I#49580,49581,49611, 49632 304.32 ton road rock	1,902.02
			TOTAL 2025 JULY PERM RD EXPENDITURES	38,619.37
BUILDING & EQUIPMENT				
7/9/2025	2026	FEHR GRHAM ENG. & ENVIRON.	NEW EQ BLDG STORAGE I# 132503	5037.37
			TOTAL 2025 JULY B &E EXPENDITURES	5037.37

DeKalb
TOWNSHIP
Est. 1850

2025 AUGUST TOWN & GENERAL ASSISTANCE WARRANT FOR EXPENDITURES REPORT

TOWN	$31,957.35
GENERAL ASSISTANCE	$16,466.03
TOWN - CAPITAL FUND	$0.00
CEMETERY - CAPITAL FUND	$0.00
PEACE PARK FUND	$1,990.00
ALL FUNDS - TOTAL	**$50,413.38**

We, the undersigned, comprising the Township Board of DeKalb Township, having duly met at the Clerk's office on **AUGUST 19, 2025** 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, examined, and were allowed at the meeting.

Trustee Greg Akers

Supervisor Mary Hess

Trustee Nancy Bradlo

Trustee Katherine McLaughlin

Clerk Joan Watson Protano

Trustee Dale Thurman

(SEAL)

I, ______________________, DeKalb Township Clerk, attest that the attached bills were presented for payment for the month of AUGUST 2025 at the **AUGUST 19, 2025** Township Board meeting.

Clerk Joan Watson Protano

DeKalb Township
Current Month Expenditures to Date
August 2025

Date	Num	Name	Memo	Amount
08/01/2025	DD1556	GREGORY AKERS	Direct Deposit	0.00
08/01/2025	DD1558	KATHERINE MCLAUGHLIN	Direct Deposit	0.00
08/01/2025	DD1554	CRAIG A SMITH	Direct Deposit	0.00
08/01/2025	DD1555	DALE L THURMAN	Direct Deposit	0.00
08/01/2025	DD1557	JOAN PROTANO	Direct Deposit	0.00
08/01/2025	DD1559	MARY HESS	Direct Deposit	0.00
08/01/2025	DD1560	NANCY G BRADLO	Direct Deposit	0.00
08/01/2025	DD1561	RICHARD J DYER	Direct Deposit	0.00
08/01/2025	DD1562	ANDREW C REININK	Direct Deposit	0.00
08/04/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # -67966	-269.74
08/04/2025	E-pay	United States Treasury {2}	36-6006245 QB Tracking # -67965447	-1,140.98
08/04/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	36-6006245 000 QB Tracking # -67964	-105.18
08/04/2025	E-pay	United States Treasury {2}	36-6006245 QB Tracking # -67963747	-567.14
08/04/2025	E-pay	IDES	0804766-2 QB Tracking # -679621470	-34.91
08/04/2025	EFT	IMRF	July 2025	-8,481.74
08/06/2025	2753	Kimberly Barrios	Expense Reimbursement	-29.98
08/07/2025		QuickBooks Payroll Service	Created by Payroll Service on 08/04/2	-4,917.38
08/08/2025	DD1564	KIMBERLY M BARRIOS	Direct Deposit	0.00
08/08/2025	DD1566	Tiffany J. Martin	Direct Deposit	0.00
08/08/2025	DD1563	COREY NELSON	Direct Deposit	0.00
08/08/2025	DD1565	Scott D. Dabbs	Direct Deposit	0.00
08/13/2025	2754	METRONET	Acct #1653538	-220.84
08/13/2025	2755	ELAN FINANCIAL SERVICES	August 2025 Statement	-1,000.41
08/13/2025	2756	TRANE	Invoice 315563502	-433.12
08/13/2025	2757	RICOH USA, INC	Customer # 3571042 - Contract #4157	-23.45
08/13/2025	2758	AFLAC	September 2025 Premium	-212.84
08/13/2025	2759	COMED	Acct #0407802111	-669.72
08/13/2025	2760	THE GARDEN MARKET NURSERY	Invoice 366	-1,179.57
08/13/2025	2761	DEKALB TOWNSHIP ROAD DISTRICT	Fuel, supplies	-152.37
08/13/2025	2762	COMED	Acct #1901262222	-47.73
08/13/2025	2763	Kimberly Barrios	August Insurance Reimbursement	-675.00
08/13/2025	2764	RAMAKER & ASSOCIATES	Invoice 139135	-1,029.00
08/13/2025	2765	NICOR GAS	Acct #76-03-63-1000 1	-29.88
08/13/2025	2766	NORTHERN ILLINOIS DISPOSAL, INC.	Acct #3086-436769 Invoice 24010423	-98.54
08/13/2025	2767	TOWNSHIP OFFICIALS OF ILLINOIS	2025-26 Membership Dues	-1,121.47
08/13/2025	2768	CITY OF DEKALB	Acct 3003138970-00	-282.69
08/13/2025	2769	DEKALB PUBLIC LIBRARY	Township Resident Library Cards	-968.90
08/13/2025	2770	PITNEY BOWES GLOBAL FINANCIAL SE	Acct 0018471853 Invoice 3107330959	-81.78
08/13/2025	2771	SPARKLE JANITORIAL SERVICE	Invoice #2998	-705.00
08/13/2025	2772	VERIZON	Acct 342151176-00003 Invoice 61144	-136.79
08/13/2025	2773	DEK. CTY. REHAB & NURSING CENTER	August 2025 Allocation	-500.00

DeKalb Township

Current Month Expenditures to Date

August 2025

08/13/2025	2774	ANDREW REININK	August Insurance Reimbursement	-557.32
08/13/2025	2775	Craig Smith	August Insurance Reimbursement	-94.78
08/13/2025	2776	Rich Dyer	August Insurance Reimbursement	-675.00
08/13/2025	1003	FEHR GRAHAM ENGINEERING & ENVIF	Invoice 132982	-1,990.00
08/13/2025	ACH	INTERMEDIA	Email security	-314.52
08/13/2025	2778	Housing Action Illinois	Invoice 541 2025-26 Membership Due	-300.00
08/14/2025		QuickBooks Payroll Service	Created by Payroll Service on 08/04/2	-1,709.58
08/14/2025	2779	DEKALB CHAMBER OF COMMERCE	Invoice # 22809 Leadership Academy	-1,200.00
08/15/2025	DD1567	ANDREW C REININK	Direct Deposit	0.00
			TOTAL EXPENDITURES	**-31,957.35**

DeKalb Township General Assistance
Current Month Expenditures to Date
August 2025

Date	Num	Name	Memo	Amount
08/01/2025	2905	XFINITY	ACCT# 8771 10 089 0320920	-22.50
08/01/2025	2906	XFINITY	ACCT# 8771 10 089 0320920	-22.50
08/01/2025	2907	COMED	ACCT# 4889971222	-28.38
08/01/2025	2908	Susan Edwards Enterprise LLC	24GA02636 Shelter Assistance	-550.00
08/01/2025	2909	J. Sue Guio	25GA02718 Shelter Assistance	-620.00
08/01/2025	2910	LJB Homes LLC	25GA02700 Shelter Assistance	-430.00
08/01/2025	2911	XFINITY	ACCT# 8771 10 088 1403958	-14.95
08/01/2025	2912	TUNTLAND ENTERPRISES	24GA02646 Shelter Assistance	-500.00
08/01/2025	2913	GA Client	25GA02706 UTILITY ASSISTANCE	-49.82
08/01/2025	2914	GA Client	23GA02487 UTILITY ASSISTANCE	-67.90
08/01/2025	2915	Michael Vazquez	24GA02675 SHELTER ASSISTANCE	-550.00
08/01/2025	2916	Lincolnshire West Apts	25GA02738 SHELTER ASSISTANCE	-620.00
08/01/2025	2917	GA Client	24GA02692 UTILITY ASSISTANCE	-66.47
08/01/2025	2918	William McNew	24GA02691 SHELTER ASSISTANCE	-550.00
08/01/2025	2919	Shellpoint Mortgage Servicing	ACCT# 0578161506	-550.00
08/01/2025	2920	COMED	ACCT# 2632115000	-70.00
08/01/2025	2921	GA Client	24GA02679 UTILITY ASSISTANCE	-40.68
08/01/2025	2922	Michael & Danielle St. Laurent	24GA02680 SHELTER ASSISTANCE	-550.00
08/01/2025	2923	GA Client	24GA02680 UTILITY ASSISTANCE	-50.00
08/01/2025	2924	NICOR GAS	ACCT# 11-26-82-9373 2	-20.00
08/01/2025	2925	LK RESIDENTIAL PROPERTIES CORP	25GA02701 SHELTER ASSISTANCE	-550.00
08/01/2025	2926	XFINITY	ACCT# 8771 10 088 1401226	-70.00
08/01/2025	2927	TUNTLAND ENTERPRISES	25GA02742 Shelter Assistance	-1,000.00
08/04/2025	2930	Lincolnshire West Apts	25GA02738 Shelter Assistance	-620.00
08/04/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	92-1858532 000 QB Tracking # -681747470	-214.02
08/04/2025	E-pay	United States Treasury {2}	92-1858532 QB Tracking # -681727470	-1,091.58
08/08/2025	DD	Cassandra E Bachochin	payroll	-1,390.06
08/08/2025	DD	ERIKA D BROWN	payroll	-1,614.98
08/08/2025	2931	Susan Edwards Enterprise LLC	25EA02131 Shelter Assistance	-500.00
08/12/2025	2932	Newton Cooperative Inc.	Invoice 25471	-130.00
08/13/2025	2933	LK RESIDENTIAL PROPERTIES CORP	25GA02701 JULY 2025 RENT	-550.00
08/13/2025	2934	PITNEY BOWES INC	Invoice 3107330959	-40.88
08/13/2025	2935	ITAGAC	2025 Membership	-125.00
08/13/2025	2936	Cassandra Bachochin	August Insurance Reimbursement	-675.00
08/13/2025	2937	DEKALB TOWNSHIP	Intermedia reimbursement	-33.48
08/13/2025	2938	AFLAC	September premiums	-112.32
08/13/2025	2939	METRONET	Acct 1653538 Invoice 8/10/2025	-101.21
08/13/2025	2940	Elan Financial Services	August 2025 Statement	-187.18
08/14/2025	2941	DEKALB TOWNSHIP	July IMRF & Postage machine	-1,652.12
08/14/2025	2942	PASSION PURSUIT, INC	July 2025 Employment Services	-435.00
			TOTAL EXPENDITURES	**-16,466.03**

DeKalb Township - Peace Park Fund
Total Expenditures
August 2025

Date	Num	Name	Memo	Amount
08/13/2025	1003	FEHR GRAHAM ENGINEERING & ENVIRONMENTAL	Invoice 132982	-1,990.00

DeKalb
TOWNSHIP
ROAD DISTRICT
Est. 1850

2025 AUGUST ROAD DISTRICT WARRANT FOR EXPENDITURES TO DATE REPORT

FUND	Invoices
ROAD AND BRIDGE	$18,533.73
PERMANENT ROAD	$16,845.69
BUILDING & EQUIPMENT	$3,624.25
SPECIAL BRIDGE	$0.00
All Funds-Total	$39,003.67

We, the undersigned, comprising the Township Board of DeKalb Township, having duly met at the Clerk's office on AUGUST 19, 2025 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 Gregory Akers

Supervisor Mary Hess

Trustee Nancy Bradlo

Trustee Katherine McLaughlin

Clerk Joan Watson-Protano

Trustee Dale Thurman

(SEAL)

I, __________________________, DeKalb Township Clerk, attest that the attached bills were presented for payment for month of AUGUST 2025 at the AUGUST 19, 2025 Township Board meeting.

Clerk Joan Watson-Protano

2323 S. Fourth Street
DeKalb, Illinois 60115

Phone: 815-758-8282
Fax: 815-758-0124

www.dekalbtownship.org

2025 AUGUST ROAD DISTRICT EXPENDITURES TO DATE

ROAD AND BRIDGE

8/1/2025	434	JODIE PETERSON	PYRLL 07/07/24-07/20/25	114.81
	435	KAREN GUMINO	PYRLL 07/07/24-07/20/25	1301.05
	436	CHAD MCNETT	PYRLL 07/07/24-07/20/25	1039.01
	437	NATHAN SMITH	PYRLL 07/07/24-07/20/25	1110.64
	438	RYAN ROWAN	PYRLL 07/07/24-07/20/25	839.04
8/15/2025	439	JODIE L PETERSON	PYRLL 07/21/25-08/10/25	337.67
	440	KAREN S GUMINO	PYRLL 07/21/25-08/10/25	1,911.58
	441	Chad McNett	PYRLL 07/21/25-08/10/25	1,039.01
	442	Nathan A Smith	PYRLL 07/21/25-08/10/25	1,366.80
	443	RYAN M ROWAN	PYRLL 07/21/25-08/10/25	1,258.56
8/1/2025	E-PAY	ILLINOIS DEPARTMENT REVENUE	46-1580226 000 QB Tracking # -1061929470	302.59
	E-PAY	United States Treasury {2}	46-1580226 QB Tracking # -1061813470	1,211.10
8/15/2025	E-PAY	ILLINOIS DEPARTMENT REVENUE	46-1580226 000 QB Tracking # -482938470	396.70
	E-PAY	United States Treasury {2}	46-1580226 QB Tracking # -482872470	1,648.96
08/02/2025	2802	CONSERV FS, INC	FUEL I# 132008528	559.12
	2803	DEKALB LAWN & EQUIPMENT CO. INC	EM I# 102755	75.87
	2804	DEKALB TWP. TOWN FUND	PENSION IMRF ER202.46/EE155.74/VAC34.60	392.80
	2805	KIRKLAND SAWMILL	EM I# 07082025	75.00
	2806	NICOR GAS	UTILITY DUE 09082025	29.88
	2807	SERVICES LLC	POSTAGE I# 3076330959 6/20/25-9/19/25	40.88
	2808	PRESCOTT BROTHERS FORD, INC	EM I# 4057	182.06
8/9/2025	2809	AFLAC	PYRLL EXP.	40.70
	2810	COMED	UTILITY DUE 09302025 TOTAL 1339.43 - TWN 669.71/R669.72	669.72
	2811	CULLIGAN OF DEKALB	MISC I# 002273, 0002287	60.90
	2812	DEKALB TWP. TOWN FUND	INTERNET 7/2/25-8/1/25	50.22
	2813	GUMINO, KAREN	INS 8/1/25-10/31/25	985.77
	2814	NORTHERN ILLINOIS DISPOSAL SVCS	UTILITY 07/01/25-07/31/25	103.85
	2815	SUPERIOR DIESEL INC. 2	EM I# 1-22598	16.59
	2816	TWINS CLEANING SERVICES LLC	BLDG MAINT I# 001433 08052025	84.00
	2817	VERIZON	TEL I# 6119441642 DUE 08/17/2025	198.00
8/13/2025	2818	AIRGAS USA LLC	RENTALS I# 5517977558	37.65
	2819	CINTAS CORPORATION	UNIFORMS 7/3/25-7/31/25 I# 4235915235, 4236461185, 4237190340, 4237995057, 4238648447	879.30
	2820	CONSERV FS, INC	FUEL I# 132008588 61 GAL @ 2.8583	173.90
			TOTAL 2025 AUGUST ROAD FUND EXPENDITURES TO DATE	18533.73

PERMANENT ROAD

08/01/2025	527	JACOB A SMITH	PYRLL 07/07/24-07/20/25	196.64
	528	James Poff III	PYRLL 07/07/24-07/20/25	1,564.42
	529	JEFFREY L HARNESS	PYRLL 07/07/24-07/20/25	1,548.28
8/15/2025	530	JACOB A SMITH	PYRLL 07/21/25-8/10/25	399.86
	531	James Poff III	PYRLL 07/21/25-8/10/25	2,347.88
	532	VOID		0.00
	533	JEFFREY L HARNESS	PYRLL 07/21/25-8/10/25	2,352.21
08//01/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	92-1810853 000 QB Tracking # -1060251470	225.55
	E-pay	United States Treasury 2	92-1810853 QB Tracking # -1060174470	1,131.40
8/15/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	92-1810853 000 QB Tracking # -482284470	338.50
	E-pay	United States Treasury 2	92-1810853 QB Tracking # -482226470	1,711.32
8/2/2025	4416	CONSERV F S INC	I# 132008529, 166001095- 363.1 GAL FUEL / 56.4 GAL DIESEL EXH	1266.52
	4417	DEKALB TWP TOWN FUND	EE IMRF 547.70/ ER IMRF421.31/ VAC 333.86	1302.87
08/09/2025	4418	AFLAC	PYRLL EXP I# 032785 2025 aug	282.10
	4419	COM ED	RD LTG 7/2/25-8/1/25 DUE 09/29/25	181.39
	4420	HARNESS, JEFF	INS. 2025 AUG	372.57
	4421	VOID	VOID: RD MAINT I# 55737 66.7 TRON	0.00
	4422	MACKLIN MATERIALS OF ILLINOIS	RD MAINT I# 55813 69.55TON	486.85
8/13/2025	4423	CONSERV FS INC	EQUIP FUEL OI# 132008587	1137.33
			TOTAL 2025 AUGUST PERM RD EXPENDITURES TO DATE	16,845.69

BUILDING & EQUIPMENT

8/9/2025	2027	FEHR GRAHAM ENGINEERING & EINV	NEW EQ BLDG STORAGE I# 132981	3624.25
			TOTAL 2025 AUGUST B & E EXPENDITURES TO DATE	3624.25

DeKalb Township General Assistance
Profit & Loss Budget vs. Actual
April through July 2025

	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
		TOTAL			
Income					
General Assistance					
IGA Income	10,081.22	19,604.82	25,000.00	-5,395.18	78.42%
Interest	233.28	778.60	2,500.00	-1,721.40	31.14%
Miscellaneous Income	0.00	0.00	500.00	-500.00	0.0%
Property Tax	3,838.26	115,410.50	210,000.00	-94,589.50	54.96%
SSI -State of IL Interim Asstce	0.00	2,730.00	9,500.00	-6,770.00	28.74%
Total General Assistance	14,152.76	138,523.92	247,500.00	-108,976.08	55.97%
Total Income	14,152.76	138,523.92	247,500.00	-108,976.08	55.97%
Gross Profit	14,152.76	138,523.92	247,500.00	-108,976.08	55.97%
Expense					
General Assistance Fund					
Administration					
1.0 PERSONNEL					
IMRF	508.46	2,301.92	12,000.00	-9,698.08	19.18%
Insurance Benefits	2,280.51	9,222.91	37,500.00	-28,277.09	24.59%
Medicare	126.03	570.56	3,000.00	-2,429.44	19.02%
Salaries	8,664.48	39,210.08	120,000.00	-80,789.92	32.68%
Social Security	538.89	2,439.64	8,500.00	-6,060.36	28.7%
Unemployment	0.00	-125.91	1,250.00	-1,375.91	-10.07%
Workmen's Compensation	0.00	0.00	2,500.00	-2,500.00	0.0%
Total 1.0 PERSONNEL	12,118.37	53,619.20	184,750.00	-131,130.80	29.02%
2.0 CONTRACTUAL SERVICES					
Equipment Mainte & Supplies	0.00	40.88	750.00	-709.12	5.45%
IT	33.48	33.48	2,000.00	-1,966.52	1.67%
Legal	0.00	0.00	1,800.00	-1,800.00	0.0%
Postage	0.00	0.00	750.00	-750.00	0.0%
Professional Services	151.25	476.50	2,500.00	-2,023.50	19.06%
Publishing/Subscr/Printing	559.23	871.54	1,500.00	-628.46	58.1%
Telephone - Email - Internet	101.19	468.84	1,750.00	-1,281.16	26.79%
Transportation Services	0.00	0.00	1,500.00	-1,500.00	0.0%
Travel - Training - Education	58.80	768.37	2,500.00	-1,731.63	30.74%
Visual GA	0.00	3,400.00	5,000.00	-1,600.00	68.0%
Total 2.0 CONTRACTUAL SERVICES	903.95	6,059.61	20,050.00	-13,990.39	30.22%
3.0 COMMODITIES					
Equipment	0.00	0.00	3,500.00	-3,500.00	0.0%
Operating Supplies	38.91	561.89	3,000.00	-2,438.11	18.73%
Payroll Expenses	153.13	-895.65	10,000.00	-10,895.65	-8.96%
Total 3.0 COMMODITIES	192.04	-333.76	16,500.00	-16,833.76	-2.02%
Miscellaneous	0.00	0.00	925.00	-925.00	0.0%
Administration - Other	0.00	0.00	0.00	0.00	0.0%
Total Administration	13,214.36	59,345.05	222,225.00	-162,879.95	26.71%
Contingencies	0.00	0.00	3,000.00	-3,000.00	0.0%
Home Relief					
1.0 CONTRACTUAL SERVICES					
Dental Service	0.00	0.00	6,000.00	-6,000.00	0.0%
MACI Med Casastrophic	0.00	3,833.00	5,000.00	-1,167.00	76.66%

DeKalb Township General Assistance
Profit & Loss Budget vs. Actual
April through July 2025

	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
		TOTAL			
Medical	0.00	0.00	6,000.00	-6,000.00	0.0%
Other Medical Services	0.00	0.00	6,000.00	-6,000.00	0.0%
Professional Services	1,294.43	3,018.85	5,000.00	-1,981.15	60.38%
Total 1.0 CONTRACTUAL SERVICES	1,294.43	6,851.85	28,000.00	-21,148.15	24.47%
2.0 COMMODITIES					
Additional Assistance	0.00	0.00	2,500.00	-2,500.00	0.0%
Emergency Assistance	7,205.21	15,027.79	60,000.00	-44,972.21	25.05%
Food/Personal/Household Support	0.00	0.00	7,500.00	-7,500.00	0.0%
General Assistance	7,217.64	33,994.09	85,000.00	-51,005.91	39.99%
Homeless Transitition	2,451.00	3,101.00	4,500.00	-1,399.00	68.91%
Miscellaneous Expense	0.00	33.04	750.00	-716.96	4.41%
Total 2.0 COMMODITIES	16,873.85	52,155.92	160,250.00	-108,094.08	32.55%
Total Home Relief	18,168.28	59,007.77	188,250.00	-129,242.23	31.35%
General Assistance Fund - Other	0.00	0.00			
Total General Assistance Fund	31,382.64	118,352.82	413,475.00	-295,122.18	28.62%
Total Expense	31,382.64	118,352.82	413,475.00	-295,122.18	28.62%
Net Income	**-17,229.88**	**20,171.10**	**-165,975.00**	**186,146.10**	**-12.15%**

DeKalb Township
Profit & Loss Budget vs. Actual
April through July 2025

	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
		TOTAL			
Income					
Building Capital Sub-Acct.					
Interest	426.93	1,677.26	5,000.00	-3,322.74	33.55%
Total Building Capital Sub-Acct.	426.93	1,677.26	5,000.00	-3,322.74	33.55%
Cemetery Capital Sub-Acct.					
Interest	186.14	498.41	400.00	98.41	124.6%
Total Cemetery Capital Sub-Acct.	186.14	498.41	400.00	98.41	124.6%
General Town Fund - Income					
Cemetery Income	0.00	0.00	5,000.00	-5,000.00	0.0%
Grants Received	0.00	0.00	5,500.00	-5,500.00	0.0%
Interest Income	1,158.74	5,814.25	12,750.00	-6,935.75	45.6%
Miscellaneous	202.40	2,038.62	3,000.00	-961.38	67.95%
PPRT (State Replacement Tax)	0.00	14,423.06	45,000.00	-30,576.94	32.05%
Property Tax					
Recapture Revenue	16.91	508.33	850.00	-341.67	59.8%
Property Tax - Other	16,537.92	497,268.81	905,000.00	-407,731.19	54.95%
Total Property Tax	16,554.83	497,777.14	905,850.00	-408,072.86	54.95%
Road Dist Salary Reimbursement	0.00	0.00	35,000.00	-35,000.00	0.0%
TIF Fund Disbursement	0.00	0.00	2,500.00	-2,500.00	0.0%
TOIRMA DIVIDEND	0.00	0.00	1,000.00	-1,000.00	0.0%
Total General Town Fund - Income	17,915.97	520,053.07	1,015,600.00	-495,546.93	51.21%
Peace Park Project Sub-Acct					
Donations	0.00	100,000.00	150,000.00	-50,000.00	66.67%
Interest	99.98	425.54	750.00	-324.46	56.74%
Total Peace Park Project Sub-Acct	99.98	100,425.54	150,750.00	-50,324.46	66.62%
Total Income	18,629.02	622,654.28	1,171,750.00	-549,095.72	53.14%
Gross Profit	18,629.02	622,654.28	1,171,750.00	-549,095.72	53.14%
Expense					
A. CONTINGENCIES	0.00	0.00	50,000.00	-50,000.00	0.0%
adj	0.00	0.00	50,000.00	-50,000.00	0.0%
B. General Town Fund Expense					
Administration Expense					
1.0 Personnel					
IMRF - Pension	3,855.70	15,949.41	22,000.00	-6,050.59	72.5%
Insurance Benefits	7,009.36	21,167.50	80,000.00	-58,832.50	26.46%
Medicare	633.99	2,612.58	11,000.00	-8,387.42	23.75%
Salaries (Elected & Staff)	32,702.16	130,732.16	315,000.00	-184,267.84	41.5%
Social Security	2,710.81	11,171.00	45,000.00	-33,829.00	24.82%
Unemployment Insurance	24.80	216.04	3,000.00	-2,783.96	7.2%
Total 1.0 Personnel	46,936.82	181,848.69	476,000.00	-294,151.31	38.2%
2.0 Capital Outlay					
Building Capital Funds	0.00	0.00	357,802.81	-357,802.81	0.0%
Vehicle	0.00	0.00	50,000.00	-50,000.00	0.0%
Total 2.0 Capital Outlay	0.00	0.00	407,802.81	-407,802.81	0.0%
3.0 Contractual Services					
Audit	0.00	6,250.00	10,000.00	-3,750.00	62.5%

DeKalb Township
Profit & Loss Budget vs. Actual
April through July 2025

	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
		TOTAL			
Building Maintenance	0.00	921.81	10,000.00	-9,078.19	9.22%
Equip. Maintenance - Software	0.00	0.00	2,500.00	-2,500.00	0.0%
Insurance - Liability/WC	-2,500.00	13,020.00	17,500.00	-4,480.00	74.4%
IT - Security - Email	250.37	1,086.70	13,750.00	-12,663.30	7.9%
Janitorial	282.00	1,551.00	6,500.00	-4,949.00	23.86%
Legal Services	0.00	1,485.00	15,750.00	-14,265.00	9.43%
Other Professional Services	0.00	2,056.12	15,000.00	-12,943.88	13.71%
Phone - Internet - Utilities	508.03	2,851.61	12,500.00	-9,648.39	22.81%
Postage	357.17	904.04	2,000.00	-1,095.96	45.2%
Printing	0.00	34.41	2,500.00	-2,465.59	1.38%
Subscriptions Memberships Dues	134.19	313.65	15,000.00	-14,686.35	2.09%
Travel - Training - Education	1,111.60	2,163.03	10,000.00	-7,836.97	21.63%
Utilities	0.00	0.00	0.00	0.00	0.0%
Website	0.00	600.00	5,000.00	-4,400.00	12.0%
Total 3.0 Contractual Services	143.36	33,237.37	138,000.00	-104,762.63	24.09%
4.0 Commodities					
Operating Supplies	1,935.07	3,723.61	10,000.00	-6,276.39	37.24%
Vehicle Fuel	0.00	278.79	2,500.00	-2,221.21	11.15%
Total 4.0 Commodities	1,935.07	4,002.40	12,500.00	-8,497.60	32.02%
5.0 Other Expenditures					
Committee on Youth	63.13	2,156.13	25,000.00	-22,843.87	8.63%
Community Agency Support	0.00	0.00	0.00	0.00	0.0%
Community Services	2,171.46	4,144.48	62,500.00	-58,355.52	6.63%
Community Services & Events	0.00	394.50	0.00	394.50	100.0%
Emergency Relief	2,600.00	3,100.00	18,500.00	-15,400.00	16.76%
Equipment - Equip Leasing	1,045.49	1,905.51	6,000.00	-4,094.49	31.76%
Human Services - Agency Support	4,500.00	6,052.01	215,000.00	-208,947.99	2.82%
Miscellaneous	37.83	138.31	5,000.00	-4,861.69	2.77%
Social Media	0.00	123.02	1,500.00	-1,376.98	8.2%
Total 5.0 Other Expenditures	10,417.91	18,013.96	333,500.00	-315,486.04	5.4%
Administration Expense - Other	0.00	0.00	0.00	0.00	0.0%
Total Administration Expense	59,433.16	237,102.42	1,367,802.81	-1,130,700.39	17.34%
B. General Town Fund Expense - Other	0.00	0.00	0.00	0.00	0.0%
Total B. General Town Fund Expense	59,433.16	237,102.42	1,367,802.81	-1,130,700.39	17.34%
C. Assessor's Budget					
1.0 Personnel					
IMRF	970.74	4,017.38	15,000.00	-10,982.62	26.78%
Insurance Benefits	5,258.69	21,201.99	83,000.00	-61,798.01	25.55%
Salaries	11,020.84	47,233.36	250,000.00	-202,766.64	18.89%
Total 1.0 Personnel	17,250.27	72,452.73	348,000.00	-275,547.27	20.82%
2.0 Contractural Services					
Appraisal Fee	0.00	0.00	2,700.00	-2,700.00	0.0%
Dues	0.00	150.00	350.00	-200.00	42.86%
Equipment Maintenance	0.00	0.00	1,000.00	-1,000.00	0.0%
IT Services - Security	1,703.96	1,898.56	2,000.00	-101.44	94.93%
Legal Services	0.00	0.00	3,000.00	-3,000.00	0.0%
Postage	142.83	142.83	1,000.00	-857.17	14.28%

DeKalb Township
Profit & Loss Budget vs. Actual
April through July 2025

		TOTAL			
	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
Printing	21.08	82.50	800.00	-717.50	10.31%
Software Licensing	0.00	7,000.00	8,500.00	-1,500.00	82.35%
Telephone - Internet	180.13	717.70	3,000.00	-2,282.30	23.92%
Travel - Educ - Training	0.00	86.83	7,000.00	-6,913.17	1.24%
Total 2.0 Contractural Services	2,048.00	10,078.42	29,350.00	-19,271.58	34.34%
3.0 Commodities					
Office Equipment	0.00	54.67	1,500.00	-1,445.33	3.65%
Office Furniture	0.00	0.00	2,000.00	-2,000.00	0.0%
Office Supplies	0.00	0.00	1,700.00	-1,700.00	0.0%
Operating Supplies	0.00	19.70	1,400.00	-1,380.30	1.41%
Total 3.0 Commodities	0.00	74.37	6,600.00	-6,525.63	1.13%
4.0 Capital Outlay					
Computer Hardware	699.00	699.00	2,800.00	-2,101.00	24.96%
Computer Software	0.00	299.50	1,000.00	-700.50	29.95%
Total 4.0 Capital Outlay	699.00	998.50	3,800.00	-2,801.50	26.28%
5.0 Other Expenditures					
Miscellaneous Expense	0.00	0.00	1,000.00	-1,000.00	0.0%
Property Online	0.00	1,200.00	1,000.00	200.00	120.0%
Website	0.00	0.00	200.00	-200.00	0.0%
Total 5.0 Other Expenditures	0.00	1,200.00	2,200.00	-1,000.00	54.55%
6.0 BUILDING EXPENSES					
Alarm Services	0.00	0.00	300.00	-300.00	0.0%
HVAC Maintenance	10.11	931.92	3,000.00	-2,068.08	31.06%
Janitorial	282.00	846.00	5,000.00	-4,154.00	16.92%
Utilities	356.61	1,338.38	12,000.00	-10,661.62	11.15%
Total 6.0 BUILDING EXPENSES	648.72	3,116.30	20,300.00	-17,183.70	15.35%
Total C. Assessor's Budget	20,645.99	87,920.32	410,250.00	-322,329.68	21.43%
D. Cemetery Fund					
1.0 PERSONNEL					
Salaries	0.00	2,212.01	7,500.00	-5,287.99	29.49%
Total 1.0 PERSONNEL	0.00	2,212.01	7,500.00	-5,287.99	29.49%
2.0 CAPITAL OUTLAY					
Equipment	0.00	0.00	10,000.00	-10,000.00	0.0%
Transfer to Cem. Capital Fund	0.00	0.00	98,100.00	-98,100.00	0.0%
Total 2.0 CAPITAL OUTLAY	0.00	0.00	108,100.00	-108,100.00	0.0%
3.0 CONTRACTUAL					
Computer Software	0.00	0.00	2,500.00	-2,500.00	0.0%
Dues	0.00	0.00	250.00	-250.00	0.0%
Grave Openings	0.00	0.00	500.00	-500.00	0.0%
Landscaping - Maintenance	240.00	1,642.70	55,000.00	-53,357.30	2.99%
Other Professional Services	801.00	3,984.00	50,500.00	-46,516.00	7.89%
Postage	0.00	0.00	100.00	-100.00	0.0%
Publishing - Printing	0.00	0.00	400.00	-400.00	0.0%
Restoration	0.00	0.00	10,000.00	-10,000.00	0.0%
Road Construction/Maintenance	0.00	0.00	2,000.00	-2,000.00	0.0%
Snow Removal	0.00	0.00	500.00	-500.00	0.0%
Training - Educ. - Travel	0.00	0.00	1,500.00	-1,500.00	0.0%

DeKalb Township
Profit & Loss Budget vs. Actual
April through July 2025

		TOTAL			
	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
Tree Services	0.00	0.00	6,000.00	-6,000.00	0.0%
Website	0.00	0.00	150.00	-150.00	0.0%
Total 3.0 CONTRACTUAL	1,041.00	5,626.70	129,400.00	-123,773.30	4.35%
4.0 COMMODITIES					
Equipment - Supplies	36.01	170.51	4,000.00	-3,829.49	4.26%
Signage - Fencing	0.00	5,608.00	10,000.00	-4,392.00	56.08%
Utility	47.66	188.64	1,000.00	-811.36	18.86%
Total 4.0 COMMODITIES	83.67	5,967.15	15,000.00	-9,032.85	39.78%
5.0 OTHER EXPENDITURES					
Miscellaneous	0.00	240.00	1,000.00	-760.00	24.0%
Total 5.0 OTHER EXPENDITURES	0.00	240.00	1,000.00	-760.00	24.0%
Total D. Cemetery Fund	1,124.67	14,045.86	261,000.00	-246,954.14	5.38%
E. Cemetery Capital Expenses					
Cemetery Expansion Construction	0.00	0.00	20,000.00	-20,000.00	0.0%
Columbarium	0.00	0.00	95,000.00	-95,000.00	0.0%
Oakwood Road Coat Seal	0.00	0.00	40,000.00	-40,000.00	0.0%
Total E. Cemetery Capital Expenses	0.00	0.00	155,000.00	-155,000.00	0.0%
F. Building Capital Sub-Acct					
Township Building	0.00	0.00	360,000.00	-360,000.00	0.0%
Total F. Building Capital Sub-Acct	0.00	0.00	360,000.00	-360,000.00	0.0%
G. Peace Park Project Fund					
Construction Related Costs	4,200.00	4,200.00	100,000.00	-95,800.00	4.2%
Contingencies	0.00	0.00	2,250.00	-2,250.00	0.0%
Land Purchase	0.00	13,047.00	13,500.00	-453.00	96.64%
Professional Services	0.00	1,700.00	35,000.00	-33,300.00	4.86%
Total G. Peace Park Project Fund	4,200.00	18,947.00	150,750.00	-131,803.00	12.57%
Payroll Expenses	-211.41	2,559.06	15,000.00	-12,440.94	17.06%
Total Expense	85,192.41	360,574.66	2,819,802.81	-2,459,228.15	12.79%
Net Income	**-66,563.39**	**262,079.62**	**-1,648,052.81**	**1,910,132.43**	**-15.9%**

DeKalb Township Road Fund
2025 JULY Profit & Loss Budget vs. Actual
April through July 2025

	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
		TOTAL			
Income					
6 General Road Fund					
311 Property Tax Net					
Recapture Revenue Dek Cty tx	20.67	621.03	1,067.00	-445.97	58.2%
311 Property Tax Net - Other	3,538.55	106,535.19	185,613.00	-79,077.81	57.4%
Total 311 Property Tax Net	3,559.22	107,156.22	186,680.00	-79,523.78	57.4%
311A Property Tax-Total	0.00	0.00	371,226.00	-371,226.00	0.0%
311B Less Municipal Shares	0.00	0.00	185,613.00	-185,613.00	0.0%
342 Replacement Tax St Illinois	16,379.82	45,040.78	100,000.00	-54,959.22	45.04%
381 Interest Income	281.01	969.94	3,750.00	-2,780.06	25.87%
389 Miscellaneous Fines Etc	1,944.00	3,523.69	1,500.00	2,023.69	234.91%
TIF DISBURSEMENT	0.00	0.00	4,500.00	-4,500.00	0.0%
TOI Travel Reimbursement	0.00	396.26	4,500.00	-4,103.74	8.81%
Township Cemetery reimbursement	0.00	392.70	20,000.00	-19,607.30	1.96%
Township Fuel Reimbursement	0.00	136.10	900.00	-763.90	15.12%
Total 6 General Road Fund	22,164.05	157,615.69	878,669.00	-721,053.31	17.94%
Total Income	22,164.05	157,615.69	878,669.00	-721,053.31	17.94%
Gross Profit	22,164.05	157,615.69	878,669.00	-721,053.31	17.94%
Expense					
General Road Fund					
Road and Bridge Fund					
6-11 Administration					
Commodities					
651 Office- Computer,Supp	21.59	1,069.81	6,250.00	-5,180.19	17.12%
652 Operating Expense	0.00	0.00	1,650.00	-1,650.00	0.0%
Payroll Expenses	481.09	1,930.40	10,000.00	-8,069.60	19.3%
Total Commodities	502.68	3,000.21	17,900.00	-14,899.79	16.76%
Contractual Services					
531 Accounting	0.00	6,728.00	6,000.00	728.00	112.13%
533 Legal Services	2,980.00	9,000.00	12,000.00	-3,000.00	75.0%
551 Postage	0.00	374.23	225.00	149.23	166.32%
552 Telephone / Radios	354.29	1,564.48	3,500.00	-1,935.52	44.7%
553 Printing/Publishing	0.00	34.41	875.00	-840.59	3.93%
554 Utillities Wast/Gas/Water	615.52	3,213.52	10,500.00	-7,286.48	30.61%
555 Dues Road Commissioner	0.00	0.00	325.00	-325.00	0.0%
556 Personal Property	6,799.13	18,696.07	50,000.00	-31,303.93	37.39%
567 Internet	91.23	313.20	725.00	-411.80	43.2%
591 Insurance	0.00	16,751.00	16,200.00	551.00	103.4%
IPWAM-IL PUB.WKS MUT AID NET	0.00	0.00	250.00	-250.00	0.0%
IT Service	0.00	0.00	1,100.00	-1,100.00	0.0%
Training	0.00	110.00	850.00	-740.00	12.94%
Travel	0.00	676.30	1,100.00	-423.70	61.48%
Total Contractual Services	10,840.17	57,461.21	103,650.00	-46,188.79	55.44%
Personnel					
410 Salaries- Road Crew	5,647.50	10,357.13	35,000.00	-24,642.87	29.59%
411 Salaries Office / Secretary	4,382.05	18,764.43	53,000.00	-34,235.57	35.41%
451 Health Insurance	32.90	1,154.46	5,500.00	-4,345.54	20.99%
452 IMRF Pension	253.07	911.06	3,000.00	-2,088.94	30.37%
453 IDES Unemployment Insurance	238.26	634.58	3,500.00	-2,865.42	18.13%

DeKalb Township Road Fund
2025 JULY Profit & Loss Budget vs. Actual
April through July 2025

	TOTAL				
	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
461 Social Security	621.84	1,805.53	5,800.00	-3,994.47	31.13%
462 Medicare	145.42	422.26	1,400.00	-977.74	30.16%
Total Personnel	11,321.04	34,049.45	107,200.00	-73,150.55	31.76%
Total 6-11 Administration	22,663.89	94,510.87	228,750.00	-134,239.13	41.32%
6-45 Maintenance					
511 Building Maintenance Servce	2,801.74	11,254.44	40,000.00	-28,745.56	28.14%
512 Equipment Maintenance	2,056.64	6,890.94	50,000.00	-43,109.06	13.78%
Capital Outlay					
Transfer to Capital Fund Acct-	0.00	2,074.60	132,707.19	-130,632.59	1.56%
Total Capital Outlay	0.00	2,074.60	132,707.19	-130,632.59	1.56%
Commodities					
652 Shop Supplies	1,538.00	4,644.66	20,000.00	-15,355.34	23.22%
653 Small Tools	1,287.39	4,527.55	5,000.00	-472.45	90.55%
Fuel	1,014.06	2,296.98	10,000.00	-7,703.02	22.97%
Total Commodities	3,839.45	11,469.19	35,000.00	-23,530.81	32.77%
Other Expenditures					
928 Rentals & Uniforms	731.94	3,582.70	10,500.00	-6,917.30	34.12%
929 Miscellaneous Expense	198.52	551.70	3,500.00	-2,948.30	15.76%
Contingencies	0.00	0.00	25,000.00	-25,000.00	0.0%
Total Other Expenditures	930.46	4,134.40	39,000.00	-34,865.60	10.6%
Total 6-45 Maintenance	9,628.29	35,823.57	296,707.19	-260,883.62	12.07%
Total Road and Bridge Fund	32,292.18	130,334.44	525,457.19	-395,122.75	24.8%
Total General Road Fund	32,292.18	130,334.44	525,457.19	-395,122.75	24.8%
Total Expense	32,292.18	130,334.44	525,457.19	-395,122.75	24.8%
Net Income	**-10,128.13**	**27,281.25**	**353,211.81**	**-325,930.56**	**7.72%**

DeKalb Township Perm Road Fund
2025 JULY Profit & Loss Budget vs. Actual
April through July 2025

	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
Income					
25 Permanent Road Fund					
311 Property Tax	15,873.22	477,010.67	868,117.20	-391,106.53	54.95%
381 Interest	974.92	2,649.09	12,000.00	-9,350.91	22.08%
382 Misc					
Malta Twp salt Trmt reimb.	0.00	1,302.25	1,500.00	-197.75	86.82%
382 Misc - Other	0.00	2,595.27	2,000.00	595.27	129.76%
Total 382 Misc	0.00	3,897.52	3,500.00	397.52	111.36%
Total 25 Permanent Road Fund	16,848.14	483,557.28	883,617.20	-400,059.92	54.73%
Total Income	16,848.14	483,557.28	883,617.20	-400,059.92	54.73%
Gross Profit	16,848.14	483,557.28	883,617.20	-400,059.92	54.73%
Expense					
Permanet Road fund					
ADMINISTRATION					
Personnel					
IMRF	1,211.79	5,013.34	16,300.00	-11,286.66	30.76%
Insurance Benefits	3,531.00	14,231.24	48,222.50	-33,991.26	29.51%
Medicare	149.76	623.91	3,300.00	-2,676.09	18.91%
Salaries-Highway Commissioner	0.00	0.00	25,000.00	-25,000.00	0.0%
Salaries-Road Crew	10,359.84	43,105.35	155,000.00	-111,894.65	27.81%
Social Security	640.38	2,667.75	12,000.00	-9,332.25	22.23%
Unemployment	36.41	47.36	1,100.00	-1,052.64	4.31%
Total Personnel	15,929.18	65,688.95	260,922.50	-195,233.55	25.18%
Total ADMINISTRATION	15,929.18	65,688.95	260,922.50	-195,233.55	25.18%
Commodities					
655 Equipment Fuel	6,672.56	10,850.39	40,000.00	-29,149.61	27.13%
Payroll Expenses	1,192.72	4,664.44	15,000.00	-10,335.56	31.1%
Total Commodities	7,865.28	15,514.83	55,000.00	-39,485.17	28.21%
Contractual Services					
514 Road Maintenance	14,124.30	29,062.52	78,500.00	-49,437.48	37.02%
515 Road Lighting	181.62	730.27	4,400.00	-3,669.73	16.6%
516 Contract Labor	0.00	0.00	5,000.00	-5,000.00	0.0%
594 Rentals	1,129.41	3,930.82	6,500.00	-2,569.18	60.47%
Engineering/Surveys/Appraisals	0.00	0.00	73,000.00	-73,000.00	0.0%
EPA	0.00	0.00	1,100.00	-1,100.00	0.0%
Road Projects	0.00	0.00	715,000.00	-715,000.00	0.0%
Road Salt-Chips-Treatment	0.00	0.00	42,000.00	-42,000.00	0.0%
Road Signs	0.00	637.44	8,500.00	-7,862.56	7.5%
Road Striping-Paint- Beads	0.00	0.00	40,000.00	-40,000.00	0.0%
Total Contractual Services	15,435.33	34,361.05	974,000.00	-939,638.95	3.53%
Other Expenditures					
929 Miscellaneous	1,000.00	1,008.01	20,000.00	-18,991.99	5.04%
Contingencies	0.00	0.00	20,000.00	-20,000.00	0.0%
Total Other Expenditures	1,000.00	1,008.01	40,000.00	-38,991.99	2.52%
Total Permanet Road fund	40,229.79	116,572.84	1,329,922.50	-1,213,349.66	8.77%
Total Expense	40,229.79	116,572.84	1,329,922.50	-1,213,349.66	8.77%
Net Income	-23,381.65	366,984.44	-446,305.30	813,289.74	-82.23%

DeKalb Township B & E Road Fund
2025 JULY Profit & Loss Budget vs. Actual
April through July 2025

	TOTAL				
	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
Income					
26 Building & Equipment Fund					
311 Property Tax	3,053.26	91,754.50	166,985.14	-75,230.64	54.95%
381 Interest	229.65	1,135.09	1,000.00	135.09	113.51%
Equipment Sales	0.00	0.00	61,250.00	-61,250.00	0.0%
Land Sales	0.00	0.00	10,000.00	-10,000.00	0.0%
Miscellaneous Income	0.00	0.00	100.00	-100.00	0.0%
Scrap Metal Sales	183.00	183.00	250.00	-67.00	73.2%
Total 26 Building & Equipment Fund	3,465.91	93,072.59	239,585.14	-146,512.55	38.85%
Total Income	3,465.91	93,072.59	239,585.14	-146,512.55	38.85%
Gross Profit	3,465.91	93,072.59	239,585.14	-146,512.55	38.85%
Expense					
CAPITAL OUTLAY					
New Equipment Storage Bldg	0.00	153,618.50			
Transfer to Capital Fund Acct	5,037.37	20,040.37	400,000.00	-379,959.63	5.01%
Total CAPITAL OUTLAY	5,037.37	173,658.87	400,000.00	-226,341.13	43.42%
EQUIPMENT EXPENDITURES					
Equipment-New	0.00	0.00	10,000.00	-10,000.00	0.0%
New Building Payments	0.00	0.00	100,000.00	-100,000.00	0.0%
Total EQUIPMENT EXPENDITURES	0.00	0.00	110,000.00	-110,000.00	0.0%
Total Expense	5,037.37	173,658.87	510,000.00	-336,341.13	34.05%
Net Income	**-1,571.46**	**-80,586.28**	**-270,414.86**	**189,828.58**	**29.8%**

DeKalb Township Special Bridge Fund
2025 JULY Profit & Loss Budget vs. Actual
April through July 2025

	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
Income					
27 Special Bridge Fund					
381 Interest Income	382.83	1,504.02	4,000.00	-2,495.98	37.6%
382 Miscellaneous Expenses	0.00	0.00	50.00	-50.00	0.0%
Total 27 Special Bridge Fund	382.83	1,504.02	4,050.00	-2,545.98	37.14%
Total Income	382.83	1,504.02	4,050.00	-2,545.98	37.14%
Gross Profit	382.83	1,504.02	4,050.00	-2,545.98	37.14%
Expense					
Contractual Services					
Contractual Services					
Bridge Repairs and Replacement	0.00	0.00	75,000.00	-75,000.00	0.0%
Culvert Replacement	0.00	0.00	15,000.00	-15,000.00	0.0%
Drainage Pipe	0.00	0.00	8,000.00	-8,000.00	0.0%
Manhole Replacement	0.00	0.00	10,000.00	-10,000.00	0.0%
Total Contractual Services	0.00	0.00	108,000.00	-108,000.00	0.0%
Total Contractual Services	0.00	0.00	108,000.00	-108,000.00	0.0%
Special Bridge Fund					
Contingencies	0.00	0.00	30,000.00	-30,000.00	0.0%
Total Special Bridge Fund	0.00	0.00	30,000.00	-30,000.00	0.0%
Total Expense	0.00	0.00	138,000.00	-138,000.00	0.0%
Net Income	382.83	1,504.02	-133,950.00	135,454.02	-1.12%

ROAD DISTRICT CAPITAL FUND
2025 JULY Profit & Loss Budget vs. Actual
April through July 2025

	Jul 25	Apr - Jul 25	Budget	$ Over Budget	% of Budget
		TOTAL			
Income					
REVENUES					
Interest	178.45	253.24	0.00	253.24	100.0%
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.0%
Transfer from Bldg & Equip Fund	0.00	150,000.00	0.00	150,000.00	100.0%
Transfer from Road and Bridge F	0.00	0.00	0.00	0.00	0.0%
Total REVENUES	178.45	150,253.24	0.00	150,253.24	100.0%
Total Income	178.45	150,253.24	0.00	150,253.24	100.0%
Expense					
CONTRACTUAL EXPENDITURES					
New Eq Stge Bldg & Site Con2526	0.00	0.00	0.00	0.00	0.0%
Total CONTRACTUAL EXPENDITURES	0.00	0.00	0.00	0.00	0.0%
Total Expense	0.00	0.00	0.00	0.00	0.0%
Net Ordinary Income	178.45	150,253.24	0.00	150,253.24	100.0%
Net Income	**178.45**	**150,253.24**	**0.00**	**150,253.24**	**100.0%**

DeKalb Township
Reconciliation Summary
Resource Town Bank Acct., Period Ending 07/31/2025

	Jul 31, 25	
Beginning Balance		990,708.79
Cleared Transactions		
Checks and Payments - 53 items	-80,859.62	
Deposits and Credits - 39 items	25,152.09	
Total Cleared Transactions	-55,707.53	
Cleared Balance		**935,001.26**
Uncleared Transactions		
Checks and Payments - 5 items	-16,297.41	
Deposits and Credits - 70 items	2,308.60	
Total Uncleared Transactions	-13,988.81	
Register Balance as of 07/31/2025		**921,012.45**
New Transactions		
Checks and Payments - 9 items	-17,256.63	
Total New Transactions	-17,256.63	
Ending Balance		**903,755.82**

DeKalb Township
Reconciliation Detail
Resource Town Bank Acct., Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						990,708.79
Cleared Transactions						
Checks and Payments - 53 items						
Check	05/13/2025	2673	DEKALB PUBLIC LI...	X	-387.56	-387.56
Check	05/13/2025	2669	Craig Smith	X	-94.78	-482.34
Check	05/29/2025	2687	CERTIFIED ILLINOI...	X	-150.00	-632.34
Check	06/05/2025	2692	DEKALB PUBLIC LI...	X	-968.90	-1,601.24
Check	06/05/2025	2697	Janderson Photogra...	X	-179.85	-1,781.09
Check	06/05/2025	2695	TOWNSHIP CLERK...	X	-25.00	-1,806.09
Check	06/10/2025	2725	DEKALB TOWNSHI...	X	-1,250.00	-3,056.09
Check	06/11/2025	2707	AFLAC	X	-170.58	-3,226.67
Check	06/12/2025	2710	Rich Dyer	X	-675.00	-3,901.67
Check	06/12/2025	2711	Craig Smith	X	-94.78	-3,996.45
Check	06/18/2025	2715	TOWNSHIP CLERK...	X	-50.00	-4,046.45
Check	06/24/2025	2719	BLUE CROSS BLU...	X	-7,862.01	-11,908.46
Check	06/24/2025	2720	THE STANDARD	X	-44.59	-11,953.05
Check	06/25/2025	2724	S.O.A.S APPAREL ...	X	-471.42	-12,424.47
Liability Check	07/03/2025	E-pay	United States Treas...	X	-1,144.04	-13,568.51
Liability Check	07/03/2025	E-pay	United States Treas...	X	-567.16	-14,135.67
Liability Check	07/03/2025	E-pay	ILLINOIS DEPART...	X	-270.38	-14,406.05
Liability Check	07/03/2025	E-pay	ILLINOIS DEPART...	X	-105.18	-14,511.23
Liability Check	07/10/2025		QuickBooks Payroll ...	X	-4,927.14	-19,438.37
Check	07/11/2025	EFT	Expert Pay	X	-336.00	-19,774.37
Check	07/14/2025	2747	ELAN FINANCIAL S...	X	-3,942.39	-23,716.76
Check	07/14/2025	2737	PINES COMPUTER...	X	-2,336.00	-26,052.76
Check	07/14/2025	2740	FREEDOM FLAG CO	X	-1,873.30	-27,926.06
Check	07/14/2025	2742	ZUKOWSKI, ROGE...	X	-1,746.00	-29,672.06
Liability Check	07/14/2025		QuickBooks Payroll ...	X	-1,709.57	-31,381.63
Check	07/14/2025	2726	Rich Dyer	X	-675.00	-32,056.63
Check	07/14/2025	2731	COMED	X	-615.52	-32,672.15
Check	07/14/2025	2739	SPARKLE JANITOR...	X	-564.00	-33,236.15
Check	07/14/2025	2728	ANDREW REININK	X	-557.32	-33,793.47
Check	07/14/2025	2730	DEK. CTY. REHAB ...	X	-500.00	-34,293.47
Check	07/14/2025	EFT	INTERMEDIA	X	-314.52	-34,607.99
Check	07/14/2025	2729	HARRINGTON ENV...	X	-240.00	-34,847.99
Check	07/14/2025	2743	METRONET	X	-220.77	-35,068.76
Check	07/14/2025	2738	AFLAC	X	-170.58	-35,239.34
Check	07/14/2025	2746	Joan Watson Protano	X	-166.60	-35,405.94
Check	07/14/2025	2736	VERIZON	X	-136.68	-35,542.62
Check	07/14/2025	2733	NORTHERN ILLINO...	X	-97.70	-35,640.32
Check	07/14/2025	2727	Craig Smith	X	-94.78	-35,735.10
Check	07/14/2025	2732	COMED	X	-47.66	-35,782.76
Check	07/14/2025	2744	RICOH USA, INC	X	-21.08	-35,803.84
Check	07/14/2025	2735	NICOR GAS	X	-20.22	-35,824.06
Check	07/18/2025	EFT	PITNEY BOWES INC	X	-500.00	-36,324.06
Liability Check	07/21/2025	E-pay	United States Treas...	X	-7,245.78	-43,569.84
Liability Check	07/21/2025	E-pay	ILLINOIS DEPART...	X	-1,276.19	-44,846.03
Liability Check	07/21/2025	E-pay	United States Treas...	X	-1,166.68	-46,012.71
Check	07/21/2025	2748	OLT Marketing, Inc	X	-565.00	-46,577.71
Liability Check	07/21/2025	E-pay	ILLINOIS DEPART...	X	-277.06	-46,854.77
Check	07/23/2025	ACH	IMRF	X	-8,597.22	-55,451.99
Check	07/23/2025	2749	The Lincoln Inn Fam...	X	-250.00	-55,701.99
Liability Check	07/24/2025		QuickBooks Payroll ...	X	-5,043.55	-60,745.54
Check	07/24/2025	ACH	IMRF	X	-2.83	-60,748.37
Check	07/25/2025	EFT	Expert Pay	X	-336.00	-61,084.37
Liability Check	07/31/2025		QuickBooks Payroll ...	X	-19,775.25	-80,859.62
Total Checks and Payments					-80,859.62	-80,859.62

DeKalb Township
Reconciliation Detail
Resource Town Bank Acct., Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 39 items						
Payment	06/10/2025	2737	DEKALB TOWNSHI...	X	150.24	150.24
Payment	06/10/2025	23372	SYCAMORE TOWN...	X	680.50	830.74
Paycheck	07/01/2025	DD1537	CRAIG A SMITH	X	0.00	830.74
Paycheck	07/01/2025	DD1541	KATHERINE MCLA...	X	0.00	830.74
Paycheck	07/01/2025	DD1528	ANDREW C REININK	X	0.00	830.74
Paycheck	07/01/2025	DD1544	RICHARD J DYER	X	0.00	830.74
Paycheck	07/01/2025	DD1543	NANCY G BRADLO	X	0.00	830.74
Paycheck	07/01/2025	DD1542	MARY HESS	X	0.00	830.74
Paycheck	07/01/2025	DD1539	GREGORY AKERS	X	0.00	830.74
Paycheck	07/01/2025	DD1538	DALE L THURMAN	X	0.00	830.74
Paycheck	07/01/2025	DD1540	JOAN PROTANO	X	0.00	830.74
Deposit	07/03/2025			X	6,607.78	7,438.52
Paycheck	07/11/2025	DD1535	Scott D. Dabbs	X	0.00	7,438.52
Paycheck	07/11/2025		KIMBERLY M BARR...	X	0.00	7,438.52
Paycheck	07/11/2025		Tiffany J. Martin	X	0.00	7,438.52
Paycheck	07/11/2025		COREY NELSON	X	0.00	7,438.52
Paycheck	07/11/2025		Scott D. Dabbs	X	0.00	7,438.52
Paycheck	07/11/2025	DD1536	Tiffany J. Martin	X	0.00	7,438.52
Paycheck	07/11/2025	DD1534	KIMBERLY M BARR...	X	0.00	7,438.52
Paycheck	07/11/2025	DD1533	COREY NELSON	X	0.00	7,438.52
Paycheck	07/15/2025	DD1549	ANDREW C REININK	X	0.00	7,438.52
Deposit	07/17/2025			X	16,554.83	23,993.35
Paycheck	07/25/2025	DD1553	Tiffany J. Martin	X	0.00	23,993.35
Paycheck	07/25/2025	DD1552	Scott D. Dabbs	X	0.00	23,993.35
Deposit	07/31/2025			X	1,158.74	25,152.09
Paycheck	08/01/2025	DD1562	ANDREW C REININK	X	0.00	25,152.09
Paycheck	08/01/2025	DD1560	NANCY G BRADLO	X	0.00	25,152.09
Paycheck	08/01/2025	DD1559	MARY HESS	X	0.00	25,152.09
Paycheck	08/01/2025	DD1557	JOAN PROTANO	X	0.00	25,152.09
Paycheck	08/01/2025	DD1555	DALE L THURMAN	X	0.00	25,152.09
Paycheck	08/01/2025	DD1556	GREGORY AKERS	X	0.00	25,152.09
Paycheck	08/01/2025	DD1558	KATHERINE MCLA...	X	0.00	25,152.09
Paycheck	08/01/2025	DD1554	CRAIG A SMITH	X	0.00	25,152.09
Paycheck	08/01/2025	DD1561	RICHARD J DYER	X	0.00	25,152.09
Paycheck	08/08/2025	DD1564	KIMBERLY M BARR...	X	0.00	25,152.09
Paycheck	08/08/2025	DD1565	Scott D. Dabbs	X	0.00	25,152.09
Paycheck	08/08/2025	DD1566	Tiffany J. Martin	X	0.00	25,152.09
Paycheck	08/08/2025	DD1563	COREY NELSON	X	0.00	25,152.09
Paycheck	08/15/2025	DD1567	ANDREW C REININK	X	0.00	25,152.09
Total Deposits and Credits					25,152.09	25,152.09
Total Cleared Transactions					-55,707.53	-55,707.53
Cleared Balance					-55,707.53	935,001.26
Uncleared Transactions						
Checks and Payments - 5 items						
Check	07/14/2025	2741	DEKALB PUBLIC LI...		-1,356.46	-1,356.46
Check	07/14/2025	2734	Kimberly Barrios		-675.00	-2,031.46
Check	07/24/2025	2750	DEKALB COUNTY ...		-4,000.00	-6,031.46
Check	07/28/2025	2752	BLUE CROSS BLU...		-10,214.99	-16,246.45
Check	07/28/2025	2751	THE STANDARD		-50.96	-16,297.41
Total Checks and Payments					-16,297.41	-16,297.41

DeKalb Township
Reconciliation Detail
Resource Town Bank Acct., Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 70 items						
Check	12/28/2023	2129	DEKALB CHAMBER...		0.00	0.00
Paycheck	02/01/2024	DD1217	ANDREW TILLOTS...		0.00	0.00
Paycheck	02/01/2024	DD1216	ANDREW C REININK		0.00	0.00
Paycheck	02/01/2024	DD1223	NANCY G BRADLO		0.00	0.00
Paycheck	02/01/2024	DD1220	DALE L THURMAN		0.00	0.00
Paycheck	02/01/2024	DD1222	MARY HESS		0.00	0.00
Paycheck	02/01/2024	DD1221	LISA R KING		0.00	0.00
Paycheck	02/01/2024	DD1218	CHAD C. MCNETT		0.00	0.00
Paycheck	02/01/2024	DD1224	RICHARD J DYER		0.00	0.00
Paycheck	02/01/2024	DD1219	CRAIG A SMITH		0.00	0.00
Paycheck	02/09/2024	DD1225	COREY NELSON		0.00	0.00
Paycheck	02/09/2024	DD1227	Scott D. Dabbs		0.00	0.00
Paycheck	02/09/2024	DD1226	KIMBERLY M BARR...		0.00	0.00
Paycheck	02/15/2024	DD1228	ANDREW C REININK		0.00	0.00
Paycheck	02/23/2024	DD1230	JOAN PROTANO		0.00	0.00
Paycheck	02/23/2024	DD1232	Scott D. Dabbs		0.00	0.00
Paycheck	02/23/2024	DD1229	COREY NELSON		0.00	0.00
Paycheck	02/23/2024	DD1231	KIMBERLY M BARR...		0.00	0.00
Payment	06/17/2024	22859	SYCAMORE TOWN...		450.00	450.00
Paycheck	07/01/2024	DD1313	NANCY G BRADLO		0.00	450.00
Paycheck	07/01/2024	DD1314	RICHARD J DYER		0.00	450.00
Paycheck	07/01/2024	DD1315	ANDREW C REININK		0.00	450.00
Paycheck	07/01/2024	DD1312	MARY HESS		0.00	450.00
Paycheck	07/01/2024	DD1309	CRAIG A SMITH		0.00	450.00
Paycheck	07/01/2024	DD1311	LISA R KING		0.00	450.00
Paycheck	07/01/2024	DD1307	ANDREW TILLOTS...		0.00	450.00
Paycheck	07/01/2024	DD1310	DALE L THURMAN		0.00	450.00
Paycheck	07/01/2024	DD1308	CHAD C. MCNETT		0.00	450.00
Check	07/09/2024	2342	VOID		0.00	450.00
Check	10/28/2024	2463	VOID		0.00	450.00
Check	10/28/2024	2462	VOID		0.00	450.00
Check	10/28/2024	2464	VOID		0.00	450.00
Check	01/09/2025	2536	VOID		0.00	450.00
Check	01/09/2025	2534	VOID		0.00	450.00
Check	04/16/2025	2644	VOID		0.00	450.00
Paycheck	05/15/2025	DD1503	ANDREW C REININK		0.00	450.00
Paycheck	05/16/2025	DD1507	Scott D. Dabbs		0.00	450.00
Paycheck	05/16/2025	DD1508	Tiffany J. Martin		0.00	450.00
Paycheck	05/16/2025	DD1504	COREY NELSON		0.00	450.00
Paycheck	05/16/2025	DD1506	KIMBERLY M BARR...		0.00	450.00
Paycheck	05/16/2025	DD1505	JOAN PROTANO		0.00	450.00
Paycheck	05/30/2025	DD1512	Scott D. Dabbs		0.00	450.00
Paycheck	05/30/2025	DD1514	ANDREW C REININK		0.00	450.00
Paycheck	05/30/2025	DD1517	GREGORY AKERS		0.00	450.00
Paycheck	05/30/2025	DD1518	JOAN PROTANO		0.00	450.00
Paycheck	05/30/2025	DD1519	KATHERINE MCLA...		0.00	450.00
Paycheck	05/30/2025	DD1515	CRAIG A SMITH		0.00	450.00
Paycheck	05/30/2025	DD1516	DALE L THURMAN		0.00	450.00
Paycheck	05/30/2025	DD1521	NANCY G BRADLO		0.00	450.00
Paycheck	05/30/2025	DD1522	RICHARD J DYER		0.00	450.00
Paycheck	05/30/2025	DD1510	JOAN PROTANO		0.00	450.00
Paycheck	05/30/2025	DD1511	KIMBERLY M BARR...		0.00	450.00
Paycheck	05/30/2025	DD1513	Tiffany J. Martin		0.00	450.00
Paycheck	05/30/2025	DD1509	COREY NELSON		0.00	450.00
Paycheck	05/30/2025	DD1520	MARY HESS		0.00	450.00
Deposit	05/30/2025				886.02	1,336.02
Paycheck	06/13/2025	DD1527	ANDREW C REININK		0.00	1,336.02
Paycheck	06/13/2025	DD1524	KIMBERLY M BARR...		0.00	1,336.02
Paycheck	06/13/2025	DD1523	COREY NELSON		0.00	1,336.02
Paycheck	06/13/2025	DD1525	Scott D. Dabbs		0.00	1,336.02
Paycheck	06/13/2025	DD1526	Tiffany J. Martin		0.00	1,336.02
Check	06/23/2025	2716	OC CREATIVE, INC		0.00	1,336.02
Paycheck	06/27/2025	DD1530	KIMBERLY M BARR...		0.00	1,336.02
Paycheck	06/27/2025	DD1532	Tiffany J. Martin		0.00	1,336.02
Paycheck	06/27/2025	DD1529	COREY NELSON		0.00	1,336.02
Paycheck	06/27/2025	DD1531	Scott D. Dabbs		0.00	1,336.02
Deposit	06/30/2025				972.58	2,308.60

DeKalb Township
Reconciliation Detail
Resource Town Bank Acct., Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Liability Check	07/10/2025		QuickBooks Payroll ...		0.00	2,308.60
Paycheck	07/25/2025	DD1551	KIMBERLY M BARR...		0.00	2,308.60
Paycheck	07/25/2025	DD1550	COREY NELSON		0.00	2,308.60
Total Deposits and Credits					2,308.60	2,308.60
Total Uncleared Transactions					-13,988.81	-13,988.81
Register Balance as of 07/31/2025					-69,696.34	921,012.45
New Transactions						
Checks and Payments - 9 items						
Check	08/04/2025	ACH	IMRF		-8,481.74	-8,481.74
Liability Check	08/04/2025	E-pay	United States Treas...		-1,140.98	-9,622.72
Liability Check	08/04/2025	E-pay	United States Treas...		-567.14	-10,189.86
Liability Check	08/04/2025	E-pay	ILLINOIS DEPART...		-269.74	-10,459.60
Liability Check	08/04/2025	E-pay	ILLINOIS DEPART...		-105.18	-10,564.78
Liability Check	08/04/2025	E-pay	IDES		-34.91	-10,599.69
Check	08/06/2025	2753	Kimberly Barrios		-29.98	-10,629.67
Liability Check	08/07/2025		QuickBooks Payroll ...		-4,917.38	-15,547.05
Liability Check	08/14/2025		QuickBooks Payroll ...		-1,709.58	-17,256.63
Total Checks and Payments					-17,256.63	-17,256.63
Total New Transactions					-17,256.63	-17,256.63
Ending Balance					**-86,952.97**	**903,755.82**

DeKalb Township General Assistance
Reconciliation Summary
General Assistance Account, Period Ending 07/31/2025

		Jul 31, 25
Beginning Balance		208,932.73
Cleared Transactions		
Checks and Payments - 64 items	-30,018.68	
Deposits and Credits - 3 items	6,933.68	
Total Cleared Transactions	-23,085.00	
Cleared Balance		**185,847.73**
Uncleared Transactions		
Checks and Payments - 13 items	-5,662.84	
Deposits and Credits - 3 items	0.00	
Total Uncleared Transactions	-5,662.84	
Register Balance as of 07/31/2025		**180,184.89**
New Transactions		
Checks and Payments - 29 items	-12,423.84	
Deposits and Credits - 4 items	4,136.01	
Total New Transactions	-8,287.83	
Ending Balance		**171,897.06**

DeKalb Township General Assistance
Reconciliation Detail
General Assistance Account, Period Ending 07/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							208,932.73
Cleared Transactions							
Checks and Payments - 64 items							
	Check	08/12/2024	2418	Eric T Criner	√	-550.00	-550.00
	Check	06/01/2025	2799	LJB Homes LLC	√	-430.00	-980.00
	Check	06/11/2025	2832	AFLAC	√	-112.32	-1,092.32
	Check	06/11/2025	2833	DEKALB TOWNSHIP	√	-66.96	-1,159.28
	Check	06/17/2025	2837	Michael & Danielle St. Laurent	√	-550.00	-1,709.28
	Check	06/17/2025	2839	S & E PROPERTIES	√	-154.62	-1,863.90
	Check	06/23/2025	2840	NCPERS GROUP LIFE INSURANCE	√	-16.00	-1,879.90
	Check	06/24/2025	2854	BLUE CROSS BLUE SHIELD	√	-1,599.14	-3,479.04
	Check	06/24/2025	2855	THE STANDARD	√	-6.37	-3,485.41
	Check	06/25/2025	2856	DEKALB TOWNSHIP	√	-2,252.82	-5,738.23
	Check	06/25/2025	2857	Newton Cooperative Inc.	√	-146.25	-5,884.48
	Check	07/01/2025	2873	Michael Vazquez	√	-550.00	-6,434.48
	Check	07/01/2025	2841	William McNew	√	-550.00	-6,984.48
	Check	07/01/2025	2842	BANYAN COMPANIES LLC	√	-550.00	-7,534.48
	Check	07/01/2025	2844	S & E PROPERTIES	√	-550.00	-8,084.48
	Check	07/01/2025	2865	Susan Edwards Enterprise LLC	√	-550.00	-8,634.48
	Check	07/01/2025	2867	J. Sue Guio	√	-550.00	-9,184.48
	Check	07/01/2025	2846	Shellpoint Mortgage Servicing	√	-550.00	-9,734.48
	Check	07/01/2025	2870	TUNTLAND ENTERPRISES	√	-500.00	-10,234.48
	Check	07/01/2025	2868	LJB Homes LLC	√	-430.00	-10,664.48
	Check	07/01/2025	2860	THE TERRACES AT DEKALB LLC	√	-135.65	-10,800.13
	Check	07/01/2025	2852	GA Client	√	-70.00	-10,870.13
	Check	07/01/2025	2848	COMED	√	-70.00	-10,940.13
	Check	07/01/2025	2843	GA Client	√	-70.00	-11,010.13
	Check	07/01/2025	2851	GA Client	√	-66.38	-11,076.51
	Check	07/01/2025	2861	COMED	√	-65.92	-11,142.43
	Check	07/01/2025	2872	GA Client	√	-54.95	-11,197.38
	Check	07/01/2025	2849	GA Client	√	-50.00	-11,247.38
	Check	07/01/2025	2866	GA Client	√	-50.00	-11,297.38
	Check	07/01/2025	2871	GA Client	√	-49.81	-11,347.19
	Check	07/01/2025	2859	GA Client	√	-40.68	-11,387.87
	Check	07/01/2025	2864	COMED	√	-29.30	-11,417.17
	Check	07/01/2025	2862	GA Client	√	-22.50	-11,439.67
	Check	07/01/2025	2863	GA Client	√	-22.50	-11,462.17
	Check	07/01/2025	2869	XFINITY	√	-14.95	-11,477.12
	Liability Check	07/03/2025	E-pay	United States Treasury (2)	√	-1,054.32	-12,531.44
	Check	07/03/2025	2877	THE TERRACES AT DEKALB LLC	√	-995.00	-13,526.44
	Check	07/03/2025	2876	THE TERRACES AT DEKALB LLC	√	-995.00	-14,521.44
	Check	07/03/2025	2875	SUBURBAN APARTMENTS	√	-600.00	-15,121.44
	Liability Check	07/03/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	√	-207.14	-15,328.58
	Check	07/03/2025	2874	SUBURBAN APARTMENTS	√	-49.00	-15,377.58
	Paycheck	07/11/2025	DD	ERIKA D BROWN	√	-1,595.67	-16,973.25
	Paycheck	07/11/2025	DD	Cassandra E Bachochin	√	-1,316.34	-18,289.59
	Check	07/14/2025	2890	THE TERRACES AT DEKALB LLC	√	-995.00	-19,284.59
	Check	07/14/2025	2889	LK RESIDENTIAL PROPERTIES CORP	√	-876.00	-20,160.59
	Check	07/14/2025	2886	Elan Financial Services	√	-788.91	-20,949.50
	Check	07/14/2025	2881	Cassandra Bachochin	√	-733.80	-21,683.30
	Check	07/14/2025	2879	RICOH USA, INC	√	-559.23	-22,242.53
	Check	07/14/2025	2885	CARAHSOFT TECHNOLOGY CORP	√	-539.55	-22,782.08
	Check	07/14/2025	2887	ECO PARK APARTMENTS	√	-500.00	-23,282.08
	Check	07/14/2025	2880	PASSION PURSUIT, INC	√	-480.00	-23,762.08
	Check	07/14/2025	2882	Newton Cooperative Inc.	√	-151.25	-23,913.33
	Check	07/14/2025	2883	AFLAC	√	-112.32	-24,025.65
	Check	07/14/2025	2884	METRONET	√	-101.19	-24,126.84
	Check	07/15/2025	2892	MASON PROPERTIES	√	-628.37	-24,755.21
	Check	07/15/2025	2891	COMED	√	-439.84	-25,195.05
	Check	07/15/2025	2893	CARAHSOFT TECHNOLOGY CORP	√	-134.89	-25,329.94
	Liability Check	07/21/2025	E-pay	United States Treasury (2)	√	-1,025.52	-26,355.46
	Liability Check	07/21/2025	E-pay	ILLINOIS DEPARTMENT REVENUE	√	-201.96	-26,557.42
	Check	07/22/2025	2896	COMED	√	-51.05	-26,608.47
	Check	07/23/2025	2897	COMED	√	-70.00	-26,678.47
	Paycheck	07/25/2025	DD	ERIKA D BROWN	√	-1,557.14	-28,235.61
	Paycheck	07/25/2025	DD	Cassandra E Bachochin	√	-1,283.07	-29,518.68
	Check	07/28/2025	2899	AMBER MANOR APARTMENTS	√	-500.00	-30,018.68
Total Checks and Payments						-30,018.68	-30,018.68
Deposits and Credits - 3 items							
	Payment	07/03/2025	2628 & 2629	GENOA TOWNSHIP	√	2,862.14	2,862.14
	Deposit	07/17/2025		Property Tax Installment	√	3,838.26	6,700.40
	Deposit	07/31/2025		Interest	√	233.28	6,933.68
Total Deposits and Credits						6,933.68	6,933.68
Total Cleared Transactions						-23,085.00	-23,085.00
Cleared Balance						-23,085.00	185,847.73
Uncleared Transactions							
Checks and Payments - 13 items							
	Check	07/14/2025	2888	CKNP Properties LLC		-500.00	-500.00
	Check	07/14/2025	2878	DEKALB TOWNSHIP		-33.48	-533.48
	Check	07/21/2025	2894	SUBURBAN APARTMENTS		-900.00	-1,433.48
	Check	07/22/2025	2895	XFINITY		-14.95	-1,448.43

DeKalb Township General Assistance
Reconciliation Detail
General Assistance Account, Period Ending 07/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
	Check	07/28/2025	2903	BLUE CROSS BLUE SHIELD		-1,599.14	-3,047.57
	Check	07/28/2025	2904	AMBER MANOR APARTMENTS		-500.00	-3,547.57
	Check	07/28/2025	2898	Housing Authority of the County of DeKalb		-451.00	-3,998.57
	Check	07/28/2025	2902	CARAHSOFT TECHNOLOGY CORP		-139.99	-4,138.56
	Check	07/28/2025	2900	NCPERS GROUP LIFE INSURANCE		-16.00	-4,154.56
	Check	07/28/2025	2901	THE STANDARD		-6.37	-4,160.93
	Check	07/31/2025	2929	MASON PROPERTIES		-876.00	-5,036.93
	Check	07/31/2025	2928	Housing Authority of the County of DeKalb		-500.00	-5,536.93
	Check	07/31/2025	AutoDebit	IL DIRECTOR OF EMPLOYMENT SECURITY		-125.91	-5,662.84
Total Checks and Payments						-5,662.84	-5,662.84
Deposits and Credits - 3 Items							
	Check	03/31/2025	2724	VOID		0.00	0.00
	Check	04/04/2025	2729	VOID		0.00	0.00
	Check	04/07/2025	2738	VOID		0.00	0.00
Total Deposits and Credits						0.00	0.00
Total Uncleared Transactions						-5,662.84	-5,662.84
Register Balance as of 07/31/2025						-28,747.84	180,184.89
New Transactions							
Checks and Payments - 29 Items							
	Check	08/01/2025	2927	TUNTLAND ENTERPRISES		-1,000.00	-1,000.00
	Check	08/01/2025	2909	J. Sue Guio		-620.00	-1,620.00
	Check	08/01/2025	2916	Lincolnshire West Apts		-620.00	-2,240.00
	Check	08/01/2025	2925	LK RESIDENTIAL PROPERTIES CORP		-550.00	-2,790.00
	Check	08/01/2025	2908	Susan Edwards Enterprise LLC		-550.00	-3,340.00
	Check	08/01/2025	2915	Michael Vazquez		-550.00	-3,890.00
	Check	08/01/2025	2922	Michael & Danielle St. Laurent		-550.00	-4,440.00
	Check	08/01/2025	2918	William McNew		-550.00	-4,990.00
	Check	08/01/2025	2919	Shellpoint Mortgage Servicing		-550.00	-5,540.00
	Check	08/01/2025	2912	TUNTLAND ENTERPRISES		-500.00	-6,040.00
	Check	08/01/2025	2910	LJB Homes LLC		-430.00	-6,470.00
	Check	08/01/2025	2926	XFINITY		-70.00	-6,540.00
	Check	08/01/2025	2920	COMED		-70.00	-6,610.00
	Check	08/01/2025	2914	GA Client		-67.90	-6,677.90
	Check	08/01/2025	2917	GA Client		-66.47	-6,744.37
	Check	08/01/2025	2923	GA Client		-50.00	-6,794.37
	Check	08/01/2025	2913	GA Client		-49.82	-6,844.19
	Check	08/01/2025	2921	GA Client		-40.68	-6,884.87
	Check	08/01/2025	2907	COMED		-28.38	-6,913.25
	Check	08/01/2025	2906	XFINITY		-22.50	-6,935.75
	Check	08/01/2025	2905	XFINITY		-22.50	-6,958.25
	Check	08/01/2025	2924	NICOR GAS		-20.00	-6,978.25
	Check	08/01/2025	2911	XFINITY		-14.95	-6,993.20
	Liability Check	08/04/2025	E-pay	United States Treasury (2)		-1,091.58	-8,084.78
	Check	08/04/2025	2930	Lincolnshire West Apts		-620.00	-8,704.78
	Liability Check	08/04/2025	E-pay	ILLINOIS DEPARTMENT REVENUE		-214.02	-8,918.80
	Paycheck	08/08/2025	DD	ERIKA D BROWN		-1,614.98	-10,533.78
	Paycheck	08/08/2025	DD	Cassandra E Bachochin		-1,390.06	-11,923.84
	Check	08/08/2025	2931	Susan Edwards Enterprise LLC		-500.00	-12,423.84
Total Checks and Payments						-12,423.84	-12,423.84
Deposits and Credits - 4 Items							
	Payment	08/11/2025		PIERCE TOWNSHIP		200.00	200.00
	Payment	08/11/2025		CLINTON TOWNSHIP		200.00	400.00
	Payment	08/11/2025		AFTON TOWNSHIP		200.00	600.00
	Payment	08/11/2025		SYCAMORE TOWNSHIP		3,536.01	4,136.01
Total Deposits and Credits						4,136.01	4,136.01
Total New Transactions						-8,287.83	-8,287.83
Ending Balance						-37,035.67	171,897.06

DeKalb Township
Reconciliation Summary
Building Capital Account, Period Ending 07/31/2025

		Jul 31, 25
Beginning Balance		359,052.14
Cleared Transactions		
Deposits and Credits - 1 item	426.93	
Total Cleared Transactions	426.93	
Cleared Balance		**359,479.07**
Register Balance as of 07/31/2025		359,479.07
Ending Balance		359,479.07

DeKalb Township
Reconciliation Detail
Building Capital Account, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						359,052.14
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2025			X	426.93	426.93
Total Deposits and Credits					426.93	426.93
Total Cleared Transactions					426.93	426.93
Cleared Balance					426.93	359,479.07
Register Balance as of 07/31/2025					426.93	359,479.07
Ending Balance					**426.93**	**359,479.07**

DeKalb Township
Reconciliation Summary
Cemetery Capital Account, Period Ending 07/31/2025

		Jul 31, 25
Beginning Balance		156,547.32
Cleared Transactions		
Deposits and Credits - 1 item	186.14	
Total Cleared Transactions	186.14	
Cleared Balance		**156,733.46**
Register Balance as of 07/31/2025		156,733.46
Ending Balance		156,733.46

DeKalb Township
Reconciliation Detail
Cemetery Capital Account, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						156,547.32
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2025			X	186.14	186.14
Total Deposits and Credits					186.14	186.14
Total Cleared Transactions					186.14	186.14
Cleared Balance					186.14	156,733.46
Register Balance as of 07/31/2025					186.14	156,733.46
Ending Balance					**186.14**	**156,733.46**

DeKalb Township
Reconciliation Summary
Peace Park Fund, Period Ending 07/31/2025

		Jul 31, 25
Beginning Balance		85,578.56
Cleared Transactions		
Checks and Payments - 1 item	-4,200.00	
Deposits and Credits - 1 item	99.98	
Total Cleared Transactions	-4,100.02	
Cleared Balance		**81,478.54**
Register Balance as of 07/31/2025		81,478.54
Ending Balance		81,478.54

DeKalb Township
Reconciliation Detail
Peace Park Fund, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						85,578.56
Cleared Transactions						
Checks and Payments - 1 item						
Check	07/14/2025	1002	FEHR GRAHAM EN...	X	-4,200.00	-4,200.00
Total Checks and Payments					-4,200.00	-4,200.00
Deposits and Credits - 1 item						
Deposit	07/31/2025			X	99.98	99.98
Total Deposits and Credits					99.98	99.98
Total Cleared Transactions					-4,100.02	-4,100.02
Cleared Balance					-4,100.02	81,478.54
Register Balance as of 07/31/2025					-4,100.02	81,478.54
Ending Balance					**-4,100.02**	**81,478.54**

2025 JULY DeKalb Township Road Fund
Reconciliation Summary
New Resource Bank 0560, Period Ending 07/31/2025

		Jul 31, 25
Beginning Balance		244,288.98
Cleared Transactions		
Checks and Payments - 51 items	-34,573.18	
Deposits and Credits - 6 items	22,164.05	
Total Cleared Transactions	-12,409.13	
Cleared Balance		**231,879.85**
Uncleared Transactions		
Checks and Payments - 15 items	-9,246.97	
Total Uncleared Transactions	-9,246.97	
Register Balance as of 07/31/2025		**222,632.88**
New Transactions		
Checks and Payments - 7 items	-5,918.24	
Total New Transactions	-5,918.24	
Ending Balance		**216,714.64**

DeKalb Township Road Fund
2025 JULY Reconciliation Detail
New Resource Bank 0560, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						244,288.98
Cleared Transactions						
Checks and Payments - 51 items						
Bill Pmt -Check	05/15/2025	2718	TRANE U.S. INC	X	-185.63	-185.63
Check	06/05/2025	2741	IMPRINTABLE ME...	X	-461.78	-647.41
Check	06/05/2025	2738	DEKALB TWSHP T...	X	-392.80	-1,040.21
Check	06/05/2025	2737	DEKALB TWSHP T...	X	-150.24	-1,190.45
Check	06/12/2025	2752	DEKALB TWSHP T...	X	-50.22	-1,240.67
Check	06/12/2025	2751	DEKALB TWSHP T...	X	-50.22	-1,290.89
Check	06/12/2025	2746	AFLAC	X	-40.70	-1,331.59
Check	06/29/2025	2764	NEWKIRK & ASSO...	X	-5,000.00	-6,331.59
Check	06/29/2025	2761	STRAN'S GARDEN ...	X	-2,394.18	-8,725.77
Check	06/29/2025	2762	SERVICEMASTER ...	X	-1,896.00	-10,621.77
Check	06/29/2025	2759	TRANE U.S. INC	X	-523.50	-11,145.27
Check	06/29/2025	2758	ANDERSON ENTE...	X	-356.46	-11,501.73
Check	06/29/2025	2765	GORDON HARDW...	X	-141.57	-11,643.30
Check	06/29/2025	2768	DEKALB LAWN & E...	X	-64.28	-11,707.58
Check	06/29/2025	2763	NICOR GAS	X	-32.21	-11,739.79
Check	06/29/2025	2767	DEARBORN LIFE I...	X	-30.72	-11,770.51
Check	06/29/2025	2757	BLUE CROSS BLU...	X	-26.53	-11,797.04
Check	06/29/2025	2760	THE STANDARD	X	-6.37	-11,803.41
Paycheck	07/01/2025	425	KAREN S GUMINO	X	-1,301.05	-13,104.46
Paycheck	07/01/2025	427	Nathan A Smith	X	-1,046.36	-14,150.82
Liability Check	07/01/2025	E-pay	United States Treas...	X	-1,034.02	-15,184.84
Paycheck	07/01/2025	428	RYAN M ROWAN	X	-806.26	-15,991.10
Paycheck	07/01/2025	426	Chad McNett	X	-550.84	-16,541.94
Liability Check	07/01/2025	E-pay	ILLINOIS DEPART...	X	-270.84	-16,812.78
Paycheck	07/01/2025	424	JODIE L PETERSON	X	-218.58	-17,031.36
Check	07/09/2025	2774	MESCHER, RINEH...	X	-2,980.00	-20,011.36
Check	07/09/2025	2775	ELAN FINANCIAL S...	X	-1,257.34	-21,268.70
Liability Check	07/09/2025	E-pay	United States Treas...	X	-1,039.58	-22,308.28
Check	07/09/2025	2772	SUPERIOR DIESEL...	X	-897.63	-23,205.91
Check	07/09/2025	2781	COMED	X	-615.52	-23,821.43
Check	07/09/2025	2778	DEKALB LAWN & E...	X	-365.94	-24,187.37
Liability Check	07/09/2025	E-pay	ILLINOIS DEPART...	X	-275.89	-24,463.26
Check	07/09/2025	2770	VERIZON ADMIN.	X	-196.74	-24,660.00
Check	07/09/2025	2771	TRANE U.S. INC	X	-185.63	-24,845.63
Check	07/09/2025	2773	NORTHERN ILLINO...	X	-153.02	-24,998.65
Check	07/09/2025	2769	TWINS CLEANING ...	X	-140.00	-25,138.65
Check	07/09/2025	2782	BARB CITY AUTOM...	X	-48.87	-25,187.52
Check	07/09/2025	2779	CULLIGAN OF DEK...	X	-45.50	-25,233.02
Check	07/09/2025	2783	AIRGAS USA LLC	X	-28.50	-25,261.52
Paycheck	07/15/2025	430	KAREN S GUMINO	X	-1,301.06	-26,562.58
Paycheck	07/15/2025	432	Nathan A Smith	X	-1,046.35	-27,608.93
Paycheck	07/15/2025	433	RYAN M ROWAN	X	-799.72	-28,408.65
Paycheck	07/15/2025	429	JODIE L PETERSON	X	-484.82	-28,893.47
Paycheck	07/15/2025	431	Chad McNett	X	-390.40	-29,283.87
Check	07/17/2025	2787	CERTIFIED LABOR...	X	-1,935.56	-31,219.43
Check	07/17/2025	2792	NEBRASKA-IOWA I...	X	-1,505.41	-32,724.84
Check	07/17/2025	2788	CINTAS CORP #03...	X	-703.44	-33,428.28
Check	07/17/2025	2789	CONSERV FS, INC	X	-507.89	-33,936.17
Check	07/17/2025	2790	FERGUSON WATE...	X	-199.99	-34,136.16
Check	07/17/2025	2785	AFLAC	X	-40.70	-34,176.86
Liability Check	07/23/2025	E-pay	IL DIRECTOR OF E...	X	-396.32	-34,573.18
Total Checks and Payments					-34,573.18	-34,573.18
Deposits and Credits - 6 items						
Deposit	07/07/2025			X	1,250.00	1,250.00
Deposit	07/14/2025			X	694.00	1,944.00
Deposit	07/16/2025			X	16,379.82	18,323.82
Deposit	07/17/2025			X	20.67	18,344.49
Deposit	07/17/2025			X	3,538.55	21,883.04
Deposit	07/31/2025			X	281.01	22,164.05
Total Deposits and Credits					22,164.05	22,164.05
Total Cleared Transactions					-12,409.13	-12,409.13

DeKalb Township Road Fund
2025 JULY Reconciliation Detail
New Resource Bank 0560, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Cleared Balance					-12,409.13	231,879.85
Uncleared Transactions						
Checks and Payments - 15 items						
Check	07/09/2025	2776	DEKANE EQUIPME...		-379.34	-379.34
Check	07/09/2025	2780	CONSERV FS, INC		-251.39	-630.73
Check	07/09/2025	2777	DEKALB TWSHP T...		-50.22	-680.95
Check	07/15/2025	2784	DEKALB TWSHP T...		-491.00	-1,171.95
Check	07/17/2025	2786	ATLAS BOBCAT, LLC		-249.69	-1,421.64
Check	07/17/2025	2791	METRONET		-82.80	-1,504.44
Check	07/25/2025	2796	CITY OF DEKALB		-6,390.67	-7,895.11
Check	07/25/2025	2797	CITY OF SYCAMORE		-408.46	-8,303.57
Check	07/25/2025	2794	ALL AROUND PUM...		-285.00	-8,588.57
Check	07/25/2025	2798	CONSERV FS, INC		-254.78	-8,843.35
Check	07/25/2025	2793	BACON'S TERMITE...		-180.00	-9,023.35
Check	07/25/2025	2799	DEKALB IMPLEME...		-115.17	-9,138.52
Check	07/25/2025	2800	GORDON HARDW...		-75.55	-9,214.07
Check	07/25/2025	2795	BLUE CROSS BLU...		-26.53	-9,240.60
Check	07/25/2025	2801	THE STANDARD		-6.37	-9,246.97
Total Checks and Payments					-9,246.97	-9,246.97
Total Uncleared Transactions					-9,246.97	-9,246.97
Register Balance as of 07/31/2025					-21,656.10	222,632.88
New Transactions						
Checks and Payments - 7 items						
Paycheck	08/01/2025	435	KAREN S GUMINO		-1,301.05	-1,301.05
Liability Check	08/01/2025	E-pay	United States Treas...		-1,211.10	-2,512.15
Paycheck	08/01/2025	437	Nathan A Smith		-1,110.64	-3,622.79
Paycheck	08/01/2025	436	Chad McNett		-1,039.01	-4,661.80
Paycheck	08/01/2025	438	RYAN M ROWAN		-839.04	-5,500.84
Liability Check	08/01/2025	E-pay	ILLINOIS DEPART...		-302.59	-5,803.43
Paycheck	08/01/2025	434	JODIE L PETERSON		-114.81	-5,918.24
Total Checks and Payments					-5,918.24	-5,918.24
Total New Transactions					-5,918.24	-5,918.24
Ending Balance					**-27,574.34**	**216,714.64**

DeKalb Township Perm Road Fund
2025 JULY Reconciliation Summary
New Resource Bank 0579, Period Ending 07/31/2025

		Jul 31, 25
Beginning Balance		827,413.65
Cleared Transactions		
Checks and Payments - 32 items	-30,747.20	
Deposits and Credits - 4 items	16,849.14	
Total Cleared Transactions	-13,898.06	
Cleared Balance		**813,515.59**
Uncleared Transactions		
Checks and Payments - 12 items	-13,506.45	
Total Uncleared Transactions	-13,506.45	
Register Balance as of 07/31/2025		**800,009.14**
New Transactions		
Checks and Payments - 5 items	-4,666.29	
Total New Transactions	-4,666.29	
Ending Balance		**795,342.85**

DeKalb Township Perm Road Fund
2025 JULY Reconciliation Detail
New Resource Bank 0579, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						827,413.65
Cleared Transactions						
Checks and Payments - 32 items						
Bill Pmt -Check	06/05/2025	4377	DEKALB TWP TOW...	X	-1,259.76	-1,259.76
Bill Pmt -Check	06/12/2025	4379	AFLAC	X	-282.10	-1,541.86
Check	06/29/2025	4389	BLUE CROSS BLU...	X	-3,145.69	-4,687.55
Check	06/29/2025	4391	ARNDT DRAINAGE ...	X	-273.09	-4,960.64
Check	06/29/2025	4385	WARNING LITES O...	X	-210.00	-5,170.64
Check	06/29/2025	4388	DEARBORN LIFE I...	X	-94.50	-5,265.14
Check	06/29/2025	4386	THE STANDARD	X	-12.74	-5,277.88
Check	06/29/2025	4387	GORDON HARDW...	X	-5.40	-5,283.28
Paycheck	07/01/2025	523	JEFFREY L HARNE...	X	-1,620.64	-6,903.92
Paycheck	07/01/2025	522	James Poff III	X	-1,564.42	-8,468.34
Liability Check	07/01/2025	E-pay	United States Treas...	X	-1,219.58	-9,687.92
Paycheck	07/01/2025	521	JACOB A SMITH	X	-537.51	-10,225.43
Liability Check	07/01/2025	E-pay	ILLINOIS DEPART...	X	-249.95	-10,475.38
Check	07/09/2025	4400	WAGNER AGGREG...	X	-1,466.43	-11,941.81
Liability Check	07/09/2025	E-pay	United States Treas...	X	-1,177.70	-13,119.51
Check	07/09/2025	4398	ILLINOIS ENVIRON...	X	-1,000.00	-14,119.51
Check	07/09/2025	4396	DTN, LLC	X	-929.41	-15,048.92
Check	07/09/2025	4397	HARNESS, JEFF	X	-372.57	-15,421.49
Liability Check	07/09/2025	E-pay	ILLINOIS DEPART...	X	-237.42	-15,658.91
Check	07/09/2025	4392	ATLAS BOBCAT, LLC	X	-200.00	-15,858.91
Check	07/09/2025	4399	MUNICIPAL MARKI...	X	-96.00	-15,954.91
General Journal	07/09/2025	2	ATLAS BOBCAT, LLC	X	-1.00	-15,955.91
Paycheck	07/15/2025	526	JEFFREY L HARNE...	X	-1,606.78	-17,562.69
Paycheck	07/15/2025	525	James Poff III	X	-1,564.41	-19,127.10
Paycheck	07/15/2025	524	JACOB A SMITH	X	-334.31	-19,461.41
Check	07/17/2025	4407	UNITED LABORAT...	X	-7,804.25	-27,265.66
Check	07/17/2025	4404	CONSERV FS INC	X	-2,337.36	-29,603.02
Check	07/17/2025	4405	MACKLIN MATERIA...	X	-579.60	-30,182.62
Check	07/17/2025	4402	AFLAC	X	-282.10	-30,464.72
Check	07/17/2025	4403	COM ED	X	-181.62	-30,646.34
Check	07/17/2025	4406	NEBRASKA-IOWA I...	X	-89.91	-30,736.25
Liability Check	07/23/2025	E-pay	IDES	X	-10.95	-30,747.20
Total Checks and Payments					-30,747.20	-30,747.20
Deposits and Credits - 4 items						
Check	07/09/2025	4393	ATLAS BOBCAT, LLC	X	0.00	0.00
Deposit	07/17/2025			X	15,873.22	15,873.22
General Journal	07/25/2025	2R	ATLAS BOBCAT, LLC	X	1.00	15,874.22
Deposit	07/31/2025			X	974.92	16,849.14
Total Deposits and Credits					16,849.14	16,849.14
Total Cleared Transactions					-13,898.06	-13,898.06
Cleared Balance					-13,898.06	813,515.59
Uncleared Transactions						
Checks and Payments - 12 items						
Check	06/29/2025	4390	ATLAS BOBCAT, LLC		-350.00	-350.00
Check	07/09/2025	4394	CONSERV FS INC		-2,694.32	-3,044.32
Check	07/09/2025	4395	CURRAN MATERIA...		-150.00	-3,194.32
Check	07/15/2025	4401	DEKALB TWP TOW...		-1,574.71	-4,769.03
Check	07/25/2025	4408	BLUE CROSS BLU...		-3,145.69	-7,914.72
Check	07/25/2025	4415	WAGNER AGGREG...		-1,902.02	-9,816.74
Check	07/25/2025	4409	CONSERV FS INC		-1,640.88	-11,457.62
Check	07/25/2025	4413	THE SHERWIN WIL...		-1,099.45	-12,557.07
Check	07/25/2025	4411	MACKLIN MATERIA...		-466.90	-13,023.97
Check	07/25/2025	4412	NEBRASKA-IOWA I...		-269.74	-13,293.71
Check	07/25/2025	4410	CURRAN MATERIA...		-200.00	-13,493.71
Check	07/25/2025	4414	THE STANDARD		-12.74	-13,506.45
Total Checks and Payments					-13,506.45	-13,506.45
Total Uncleared Transactions					-13,506.45	-13,506.45

DeKalb Township Perm Road Fund
2025 JULY Reconciliation Detail
New Resource Bank 0579, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Register Balance as of 07/31/2025					-27,404.51	800,009.14
New Transactions						
Checks and Payments - 5 items						
Paycheck	08/01/2025	528	James Poff III		-1,564.42	-1,564.42
Paycheck	08/01/2025	529	JEFFREY L HARNE...		-1,548.28	-3,112.70
Liability Check	08/01/2025	E-pay	United States Treas...		-1,131.40	-4,244.10
Liability Check	08/01/2025	E-pay	ILLINOIS DEPART...		-225.55	-4,469.65
Paycheck	08/01/2025	527	JACOB A SMITH		-196.64	-4,666.29
Total Checks and Payments					-4,666.29	-4,666.29
Total New Transactions					-4,666.29	-4,666.29
Ending Balance					**-32,070.80**	**795,342.85**

DeKalb Township B & E Road Fund
2025 JULY Reconciliation Summary
New Resource Bank 0587, Period Ending 07/31/2025

		Jul 31, 25
Beginning Balance		195,814.39
Cleared Transactions		
Checks and Payments - 2 items	-7,987.37	
Deposits and Credits - 3 items	3,465.91	
Total Cleared Transactions	-4,521.46	
Cleared Balance		**191,292.93**
Register Balance as of 07/31/2025		191,292.93
Ending Balance		191,292.93

DeKalb Township B & E Road Fund
2025 JULY Reconciliation Detail
New Resource Bank 0587, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						195,814.39
Cleared Transactions						
Checks and Payments - 2 items						
Check	06/29/2025	2025	GREGORY REWER...	X	-2,950.00	-2,950.00
Check	07/09/2025	2026	FEHR GRAHAM EN...	X	-5,037.37	-7,987.37
Total Checks and Payments					-7,987.37	-7,987.37
Deposits and Credits - 3 items						
Deposit	07/17/2025			X	3,053.26	3,053.26
Deposit	07/31/2025			X	183.00	3,236.26
Deposit	07/31/2025			X	229.65	3,465.91
Total Deposits and Credits					3,465.91	3,465.91
Total Cleared Transactions					-4,521.46	-4,521.46
Cleared Balance					-4,521.46	191,292.93
Register Balance as of 07/31/2025					-4,521.46	191,292.93
Ending Balance					**-4,521.46**	**191,292.93**

DeKalb Township Special Bridge Fund
2025 JULY Reconciliation Summary
New Resource Bank 0595, Period Ending 07/31/2025

		Jul 31, 25
Beginning Balance		321,967.69
Cleared Transactions		
Deposits and Credits - 1 item	382.83	
Total Cleared Transactions	382.83	
Cleared Balance		**322,350.52**
Register Balance as of 07/31/2025		322,350.52
Ending Balance		322,350.52

DeKalb Township Special Bridge Fund
2025 JULY Reconciliation Detail
New Resource Bank 0595, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						321,967.69
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2025			X	382.83	382.83
Total Deposits and Credits					382.83	382.83
Total Cleared Transactions					382.83	382.83
Cleared Balance					382.83	322,350.52
Register Balance as of 07/31/2025					382.83	322,350.52
Ending Balance					**382.83**	**322,350.52**

2025 JULY ROAD DISTRICT CAPITAL FUND
Reconciliation Summary
RESOURCE BANK - CAPITAL FUND, Period Ending 07/31/2025

		Jul 31, 25	
Beginning Balance			150,074.79
Cleared Transactions			
Deposits and Credits - 1 item	178.45		
Total Cleared Transactions		178.45	
Cleared Balance			**150,253.24**
Register Balance as of 07/31/2025			150,253.24
Ending Balance			150,253.24

2025 JULY ROAD DISTRICT CAPITAL FUND
Reconciliation Detail
RESOURCE BANK - CAPITAL FUND, Period Ending 07/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						150,074.79
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2025			X	178.45	178.45
Total Deposits and Credits					178.45	178.45
Total Cleared Transactions					178.45	178.45
Cleared Balance					178.45	150,253.24
Register Balance as of 07/31/2025					178.45	150,253.24
Ending Balance					**178.45**	**150,253.24**

MINUTES
DEKALB TOWNSHIP BOARD
Regular Board Meeting
2323 SOUTH FOURTH STREET - DEKALB, IL 60115
July 15, 2025

The DeKalb Township of DeKalb, Illinois convened for a regular meeting on July 15, 2025 at the township building in the conference room.

A. CALL TO ORDER AND ROLL CALL

Supervisor Hess called the meeting to order at 6:01 p.m.

Clerk Joan Watson-Protano called the roll, and the following members of the Board of Trustees were present: Supervisor Mary Hess: Trustee Katherine McLaughlin; Trustee Dale Thurman, Trustee Nancy Bradlo; Trustee Greg Akers.

Others in attendance included Highway Commissioner Craig Smith

Absent was Assessor Dyer.

B. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

C. APPROVAL OF THE AGENDA

MOTION: Trustee Thurman moved to approve the agenda; seconded by Trustee Bradlo
VOTE: The agenda was approved by unanimous voice vote.

D. PRESENTATIONS

Jacob Cook, a representative for the non-profit, DeKalb County Crimestoppers, was present. Supervisor Hess, shared some historical perspectives on the Township support to the organization. The board feels it is a way to serve the general public with a focus on public safety. Literature and signs regarding the organization are on display in the lobby of the Township building. Mr. Cook shared their appreciation for our funding and support as well as how the program works, including family reward funds for information on a crime. He stressed the confidentially of tipsters. Our monies are used for tips involving crimes and arrests committed within the Township jurisdiction and the police department is heavily involved. There were questions and discussion regarding marketing and promotion to the community.

E. PUBLIC COMMENT:

There was none.

F. **REPORTS:**

Supervisors Report: Supervisor Hess reported on the activities since the last board meeting. a) Casey Bachochin, the Director of General Assistance, represented us at the DeKalb Pride event. b) Supervisor Hess and Director Bachochin distributed information at the monthly Club 55 Food Pantry event, which is well utilized by the public. c) the Township had a booth at one of the downtown DeKalb Farmers Markets. d) the director of the McHenry Township complimented the office on the General Assistance (GA) page of our website and requested a meeting with Director Bachochin and Supervisor Hess to review and learn more about the GA program. e) We distributed information about our services at the monthly distribution of essential paper goods at an event held at St Mary's by St. Vincent d'Paul. f) Committee on Youth participated in Fun Jam in the Park g) The AARP Safe Driving course had 7 participant. h) the office was present at the Senior Fair hosted by state representative. i) Director Bachochin represented us at a Salvation Arny's Food Pantry distribution site. j) the newsletter was shared with future newsletter coming out 2 times a year and representing all the activities of all offices of the township. k) The office is coordinating a major Senior Summit in August at Faranda's with over 80 presentations. Board participation is encouraged and is appreciated. l) The office received a FOIA request from NBC News on July 1 and was able to respond very quickly with their request. m) New signage has been installed at both cemeteries after a year long process.

b. **Clerk's Report** – The clerk reported on her attendance at a training in June with about 40 other new clerks. She reminded the newly elected officials that OMA and FOIA training needs to be completed by August 17 and shared the dates for the November TOI Conference in Springfield.

c. **Highway Commissioner's Report**: a) A recap of the new building progress was reported on. Excavation had not started, the building has been awarded, ordered and will be here in September. A bank loan from Resource Bank has been applied for and approved. Financing options were reviewed with the board. Resource Bank has a stipulation that in house funds will be used first and acknowledges that the board understands Highway Commissioner Smith will be making the decision regarding financing options. Options were discussed with a final decision forthcoming. b) Nelson Road repaving has begun, which includes a widening of the road and paving of the shoulders. This work allows for easier maintenance and enhances traffic safety. After completion, ditch work and gravel fill will be started. c) Gurler Road project will start end of July or early August. d) Driveway culvert installations, ditch, and cemetery mowing are in progress. e) The Coltonville Road bridge has had asphalt settlement that will be addressed as the existing bump to the approaches is dangerous. f) The department will have a few pieces of equipment on display at the Back to School Bash at Founders in August.

Highway Commissioner Smith is the current president of the Illinois Highway Commissioner's Association and is responsible for a Summer seminar series that starts the first week of August.

d. **Assessor's Report**: No report this month.

e. **Trustees Reports:**

There were no reports this month

G. Bill Paying

a. Approval of June Audit Reports and July Bills to Pay

MOTION: A motion to approve the June audit report in the amount of $412,835.87, and the July bills to be paid in the amount of $88,381.12 was made by Trustee Thurman and seconded by Trustee McLaughlin.

DISCUSSION: Trustee McLaughlin inquired how the credit card points were utilized. Supervisor Hess acknowledged that when enough points are accumulated it goes toward the balance.

VOTE: The motion was approved by a unanimous roll call vote with all AYES by: Hess; Bradlo; McLaughlin; Akers; and Thurman. Clerk Protano declared the expenditures authorized.

b. Receive, File and Approve Treasurer's June Budget Reports

MOTION: A motion to Receive, File and Approve the Treasurer's June Budget Reports was made by Trustee Thurman and seconded by Trustee Akers.

DISCUSSION: Trustee Akers requested clarification on how to read the profit and loss report as well as what happens if a line item exceeds it funding. Both Supervisor Hess and Road Commissioner Smith explained and clarified the budgets. Budgets are monitored closely and if a line item is close to exceeding it's allocation, there may be a request to amend the budget, which happens at a board meeting.

VOTE: The motion was approved by unanimous roll call vote with all AYES by: Hess; Bradlo; McLaughlin; Akers; and Thurman. Clerk Protano declared the expenditures authorized.

H. Unfinished Business - NONE

I. New Business

a. Approval of Resolution 2025-007(T) Authorizing $4000 Expenditure to DeKalb County Crimestoppers

MOTION: Trustee Akers moved to approve the agenda item; seconded by Trustee Bradlo.

DISCUSSION: It was suggested that a portion of the funds donated be earmarked for advertising or for the placement of signs in vulnerable areas or at bus stops.

Supervisor Hess, made a motion that the resolution be amended, to add a stipulation that a minimum of 10% of the funds be directed to community awareness through signage and or advertising within DeKalb Township.

The motion to amend was seconded by Trustee Bradlo and a roll call vote was taken with all Ayes by: Akers; Thurman; Hess; McLaughlin; and Bradlo. Clerk Protano declared the motion passed.

MOTION: Trustee Thurman made a motion to approve the amended resolution which was seconded by Trustee Bradlo.

DISCUSSION: None

VOTE: The amended motion was approved by a unanimous roll call vote with all AYES by: Hess; Bradlo; McLaughlin; Akers; and Thurman. Clerk Protano declared the motion passed.

b. Approval of Minutes of the Regular Board of Trustees Meeting of July 17, 2025

MOTION to approve the agenda item was made by Trustee McLaughlin and seconded by Trustee Bradlo.

DISCUSSION: Trustee Bradlo ask that the minutes be corrected to reflect that she was NOT in attendance at COY, Fun Jam in the Park and complimented Clerk Protano on the clarity of the minutes.

VOTE: A vote to approve the minutes was carried by a 5-0 voice call vote with AYES by all present: Akers; Hess; Bradlo; McLaughlin; and Thurman. Supervisor Hess declared the motion passed.

J. Old Business - NONE

K. Executive Session - NONE

L. Other Business

a. **The next Committee on Youth meeting is August 12th, 2025.**
b. **Next regular board of trustees meeting is August 19th, 2025 at 6:00 PM.**

M. Adjournment:

A motion to adjourn was made by Trustee Bradlo and seconded by Trustee Akers. An affirmative voice vote ended the meeting at 7:04 p.m.

Respectfully submitted,

Joan Watson-Protano, Township Clerk

Mary Hess, Township Supervisor