

Wauponsee Township Board Meeting Minutes

October 18, 2023

The regular scheduled meeting of the Board of Trustees of Wauponsee Township of Grundy County, the State of Illinois, was held on the above date via internet connection and in person presence for the purpose of conducting normal business. Supervisor Wiesbrook opened the meeting at 7:00 pm. The Pledge of Allegiance to the flag followed immediately.

The meeting attendance roll call results are shown below.

Trustees:	Jeff Carr	Not Present
	Andy Chandler	Present
	Russ Higgins	Present
	Gary Lowery	Present
Supervisor:	Ed Wiesbrook	Present
Road Commissioner:	Bucky Phillips	Present
Township Clerk	Scot Hastings	Present

Residents Present:
None

Public Comment/Statements

None

Approval of Minutes

Meeting minutes for the September 20th meeting was presented. A motion to approve the minutes was made by Trustee Higgins and seconded by Supervisor Wiesbrook.

Trustees:	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

Approval of Claims

Supervisor Wiesbrook reviewed the claims with the Board. A motion was made by Trustee Lowery and seconded by Trustee Chandler to authorize the Wauponsee Township Fund claims as presented.

Trustees:	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote. The claim details are listed on the attachment to these minutes.

Road Commissioner Phillips reviewed the list of claims with the Board. A motion was made by Trustee Chandler and seconded by Trustee Higgins to authorize the Wauponsee Township Road and Bridge Fund claims as presented.

Trustees:	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote. The claim details are listed on the attachment to these minutes.

Supervisor's Report

Supervisor Wiesbrook presented the following report:

- Went over bank statements and reconciled to Quicken
- Went over YTD comparison
 - \$15,000.00 lower on income – Yearly rent/commissioner charge back
 - Expenses within \$600.00 of last year
- Went over budget comparison
 - R&B income up \$13,000.00
 - Property Tax + \$19,000.00
 - Personal Property Tax - \$6,000.00
 - R&B expenses down due to delaying some projects
- Went over quote for yearly audit

A motion was made by Trustee Higgins and seconded by Trustee Lowery to approve the Supervisor's report as presented.

Trustees:	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

Road Commissioner's Report

Commissioner Phillips presented the following report:

Baker Road will have to be resurfaced, extra truck traffic from Dupont
Road construction project
Discussed if Township needed to look into a mowing ordinance

A motion was made by Trustee Lowery and seconded by Trustee Chandler to approve the Road Commissioner's report as presented.

Trustees:	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

Clerk's Report

The Clerk summarized the upcoming reports that will be coming due. FOIA request for payroll related to Dwight Road Solar project.

A motion was made by Trustee Higgins and seconded by Trustee Chandler to approve the Clerk's report as presented.

Trustees:	Andy Chandler	Yes
	Russ Higgins	Yes
	Gary Lowery	Yes
Supervisor:	Ed Wiesbrook	Yes

The motion passed on a roll call vote.

New Business

Ed Wiesbrook

From: Tanya Downey <Tanya@KenGoodwinCPA.net>
Sent: Tuesday, October 3, 2023 11:20 AM
To: Ed Wiesbrook
Subject: Town payroll
Attachments: PAYROLL.PDF; Town Oct 941 payment.pdf; Town Oct IL 941 payment.pdf

6

Ed,

Town payroll is attached.

Payroll deposits will be deducted on 10/5 for the following amounts:

	With held	Employer	Combined
Federal - 1549.64	315.52	315.52	
SS - 631.04	73.80	73.80	
MC - 147.60			
Fed - 771.00	771.00		
	<u>1160.32</u>	<u>389.32</u>	Fed 1549.64
State - 251.91			state 251.91
	251.91		<u>1801.55</u>
	<u>1412.23</u>		Combined payroll Tax

Thanks,
Tanya

TC 1

03/2023

Rpt B,2 Page 1

11:03:36

Report Date: 10/03/2023 Thru: 10/03/2023

7

Date	Sta	Gross	MCWH	SSWH	FITW	SITW	OtherPay	Net
Carr, Jeff		4058						
10/03	A10	100.00	1.45	6.20	0.00	4.95	0.00	87.40
total		100.00	1.45	6.20	0.00	4.95	0.00	87.40
Chandler, Andrew		4059						
10/03	A10	100.00	1.45	6.20	0.00	4.95	0.00	87.40
total		100.00	1.45	6.20	0.00	4.95	0.00	87.40
Hastings, Scot T.		4060						
10/03	A10	492.83	7.15	30.56	200.00	24.40	0.00	230.72
total		492.83	7.15	30.56	200.00	24.40	0.00	230.72
Higgins, Russel		4061						
10/03	A10	100.00	1.45	6.20	0.00	4.95	0.00	87.40
total		100.00	1.45	6.20	0.00	4.95	0.00	87.40
Phillips, Rodney		4062						
10/03	A10	3021.30	43.81	187.32	71.00	149.55	0.00	2569.62
total		3021.30	43.81	187.32	71.00	149.55	0.00	2569.62
Wiesbrook, Edward D.		4063						
10/03	A10	1274.85	18.49	79.04	500.00	63.11	0.00	614.21
total		1274.85	18.49	79.04	500.00	63.11	0.00	614.21
Total		5088.98	73.80	315.52	771.00	251.91	0.00	3676.75

Combined Tax 1801.55
Total payroll 5478.30

TC 2

Ken Goodwin CPA

717 North Division Street, Suite 2
Morris, IL 60450

Invoice

Date	Invoice #
10/11/2023	13081

8

Bill To
Wauponsee Township Special Bridge PO Box 969 Morris, Il. 60450

Ship To

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
	Net 30	KG	10/11/2023			

Quantity	Item Code	Description	Price Each	Amount
1	Quarterly Work	Quarterly Work	130.00	130.00

Total \$130.00

TC 3

Agenda
100

AJIT Committee
10/17/2023

Call to order

Pledge of Allegiance

Review entity structure

Wauponsee Township ^{Motion by Kim}
second Sody Passed

Norman Wauponsee ~~MTAD~~ ^{Unan}

Multi Township Assessing District

Adjourn ^{Motion by Judy}
second Kathy Passed
Unan

Motion by Kathy
second Kim Passed
Unan

- \$100 Judy Hauch 350 Pine Meadow Lane Morris
- \$100 Kim Landers 320 Fern Lane "
- \$100 Kathy Lambros 1450 N Dwight Rd. "

Itemized Categories - Oct 2023

10/1/2023 through 10/31/2023

10/12/2023

Page 1

Date	Account	Num	Description	Memo	Amount
INCOME					
	Gen Assist Revenue				7,898.09
	Property Tax				12.10
10/4/2023	GA Checking		Grundy County Treasurer	GA fund	12.10
TF Revenue					
	Pers. Prop. Replacement Tax				7,885.99
10/13/2023	TF Checking		Il Dept Of Revenue PPRT	deposit	995.47
	Property Tax				995.47
10/4/2023	TF Checking		Grundy County Tr	town fund	6,890.52
					6,890.52
EXPENSES					
	TF Expenditures				-5,608.30
	Admin				-5,608.30
	Contractual Services				-5,608.30
	Accounting				-130.00
	Payroll Fees				-130.00
10/19/2023	TF Checking Print		Ken Goodwin CPA	3rd quarter 2023 payroll	-130.00
	Personnel				-5,478.30
	Emp. Tax Withheld				0.00
10/3/2023	TF Checking 4058		...Jeff Carr	SS	6.20
				Medicare	1.45
				IL Income Tax	4.95
10/3/2023	TF Checking 4059		...Andrew Chandler	SS	6.20
				Medicare	1.45
				IL Income Tax	4.95
10/3/2023	TF Checking 4060		...Scot Hastings	Social Security	30.56
				Medicare	7.15
				Fed Income Tax	200.00
				IL Income Tax	24.40

TC 4

9

Itemized Categories - Oct 2023

10/1/2023 through 10/31/2023

Date	Account	Num	Description	Memo	Amount
10/3/2023	TF Checking	4061	...Russel Higgins	SS	6.20
				Medicare	1.45
				IL Income Tax	4.95
10/3/2023	TF Checking	4062	...Rodney Phillips	Social Security	187.32
				Medicare	43.81
				Fed Income Tax	71.00
				IL Income Tax	149.55
10/3/2023	TF Checking	4063	...Edward Wiesbrook	Soical Security	79.04
				Medicare	18.49
				Fed Income Tax	500.00
				IL Income Tax	63.11
10/5/2023	TF Checking		... IRS Usat taxpymt		-1,160.32
10/5/2023	TF Checking		Il Dept Of Revenue	Town fund IL tax withheld	-251.91
					-389.32
					-389.32
					-5,088.98
					-100.00
					-100.00
				gross	-492.83
					-100.00
10/3/2023	TF Checking	4061	...Russel Higgins		-3,021.30
10/3/2023	TF Checking	4062	...Rodney Phillips		-1,274.85
10/3/2023	TF Checking	4063	...Edward Wiesbrook		
OVERALL TOTAL					2,289.79

TL5

10

Itemized Categories - Oct 2023

10/1/2023 through 10/31/2023

10/12/2023

Date	Account	Num	Description	Memo	Amount
INCOME					
	R & B Revenue				54,616.52
	Property Tax				54,616.52
10/4/2023	R&B Check...		Grundy County Tax Dist		54,326.99
	Social Security				289.53
10/4/2023	R&B Check...		Grundy County Tax Dist	Social Security	289.53
EXPENSES					
	R & B Expenditures				-5,634.84
	Administration				-5,634.84
	Contractual Services				-798.47
	Publishing				-798.47
10/19/2023	R&B Check... 4184		Domain Name Services	Domain Payment	-265.00
	Telephone				-533.47
10/19/2023	R&B Check... 4179		Comcast Business	Account #8771 20 019 02872...	-385.52
10/19/2023	R&B Check... 4180		Verizon	942005006-00001	-147.95
	Maintenance				-4,836.37
	Commodities				-1,951.50
	Building				-83.90
10/19/2023	R&B Check... Online...		Bank Card Processing Center	Floor Sweep Dustpan	-83.90
	Equipment				-825.85
10/19/2023	R&B Check... Online...		Bank Card Processing Center	Wiper Blades	-137.40
	Gasoline				-688.45
10/19/2023	R&B Check... Online...		Bank Card Processing Center	Bush Hog Blades	-364.71
	Road				-364.71
10/19/2023	R&B Check... Online...		Bank Card Processing Center	Gasoline	-677.04
	Contractual Services				-677.04
	Building				-1,524.17
					-120.00

12

SC 2

Itemized Categories - Oct 2023

10/1/2023 through 10/31/2023

10/12/2023

Page 2

Date	Account	Num	Description	Memo	Amount
10/19/2023	R&B Check...	4182	Megan Valdivia	Clean Office x 2	-120.00
Contract Payment					
10/19/2023	R&B Check...	4185	Mid-West Truckers Association, Inc.		-196.00
Road					
10/19/2023	R&B Check...	4183	That Perennial Place	Rock/Labor	-775.00
Utilities					
10/19/2023	R&B Check...	4176	Com Ed - South Building		-433.17
10/19/2023	R&B Check...	4177	Com Ed - North Building	935639007	-220.28
10/19/2023	R&B Check...	4178	Nicor Gas - South Building	Natural Gas	-43.49
10/19/2023	R&B Check...	4181	Nuway Disposal	Monthly charge for dumpster	-102.76
Personnel					
Salaries					
Emp. Tax Withheld					
10/3/2023	R&B Check...	4174	...Jackson Petro	Medicare	-1,360.70
				Social Security	0.93
				Fed Income Tax	3.97
				IL Inocme Tax	0.00
				Social Security	3.17
10/3/2023	R&B Check...	4175	...Paul Phillips	Social Security	17.40
				Medicare	74.40
				Federal Income Tax	5.00
				IL Income Tax	59.40
10/5/2023	R&B Check... EFT	...	IRS Usatexpymt R&B		-101.70
10/5/2023	R&B Check... EFT	...	IL Dept Of Reven Edi Pymnts	R&B IL tax withheld	-62.57
Employment Taxes					
10/5/2023	R&B Check... EFT	...	IRS Usatexpymt R&B		-96.70
Other R & B Expenditures: Maintenance: Personnel: Salaries					
10/3/2023	R&B Check...	4174	...Jackson Petro		-96.70
10/3/2023	R&B Check...	4175	...Paul Phillips		-1,264.00
					-64.00
					-1,200.00
OVERALL TOTAL					48,981.68

13

503

Itemized Categories - Oct 2023
10/1/2023 through 10/31/2023

10/12/2023

Page 3

Date	Account	Num	Description	Memo	Amount
------	---------	-----	-------------	------	--------

304

14



P. O. Box 718
Evansville, IN 47705

COMBINED STATEMENT	
ACCOUNT INFORMATION	
DATE	09/30/2023
ACCOUNT NUMBER	[REDACTED]

15

00003422 FP264309302314045200 06 000000000 0136274 007

PAGE 1 OF 6

WAUPONSEE TOWNSHIP
ROAD & BRIDGE FUND & DISTRICT
PO BOX 969
MORRIS IL 60450-0969

CLIENT CARE CONTACT INFORMATION	
	Client Care: 800-731-2265
	Visit us Online: www.oldnational.com
	Written Inquiries: P. O. Box 419 Evansville, IN 47703

00003422 0571032 0001-0006

SUMMARY OF ACCOUNTS		
Type of Account	Account Number	Current Balance
Deposits		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$490,248.39
SELECT PUBLIC FDS SAV	[REDACTED]	\$13,044.64
Total of Your Deposits		\$503,293.03

PUBLIC FUNDS INTEREST CHECKING	[REDACTED]
---------------------------------------	------------

ACCOUNT SUMMARY		
Previous Statement Balance	08/31/2023	\$375,505.99
Deposits/Credits	1	\$123,819.25
Withdrawals/Debits	15	-\$9,085.02
Total Service Charges		\$0.00
Interest Paid		\$8.17
Current Statement Balance	09/30/2023	\$490,248.39
Days in Statement Period	30	

OVERDRAFT CHARGES SUMMARY		
	THIS CYCLE	YEAR TO DATE 2023
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

DEPOSITS AND OTHER CREDITS			
DATE	TRACER	TRANSACTION DESCRIPTIONS	AMOUNT
09/01	1244	Grundy COUNTY DIRECT PAY WAUPONSEE TWP ROAD	\$123,819.25

Member FDIC Equal Housing Lender



www.oldnational.com

SR 1

R&B Checking

R&B Checking
10/12/2023

Reconciliation Summary

16

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			375,505.99
Checks and Payments	15	Items	-9,085.02
Deposits and Other Credits	2	Items	123,819.25
Service Charge	0	Items	0.00
Interest Earned	1	Item	8.17
Ending Balance of Bank Statement:			490,248.39

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			490,248.39
Checks and Payments	4	Items	-20,908.03
Deposits and Other Credits	0	Items	0.00
Register Balance as of 9/30/2023:			469,340.36
Checks and Payments	4	Items	-1,360.70
Deposits and Other Credits	3	Items	57,629.67
Register Ending Balance:			525,609.33

52



P. O. Box 718
Evansville, IN 47705

COMBINED STATEMENT	
ACCOUNT INFORMATION	
DATE	09/30/2023
ACCOUNT NUMBER	[REDACTED]

18

00003423 FP264309302314045200 06 000000000 0136275 006

PAGE 1 OF 5

WAUPONSEE TOWNSHIP
TOWN FUND
PO BOX 969
MORRIS IL 60450-0969

CLIENT CARE CONTACT INFORMATION	
	Client Care: 800-731-2265
	Visit us Online: www.oldnational.com
	Written Inquiries: P. O. Box 419 Evansville, IN 47703

00003423 0571039 0001-0005

00003423 0571039 0001-0005

SUMMARY OF ACCOUNTS		
Type of Account	Account Number	Current Balance
Deposits		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$106,244.12
SELECT PUBLIC FDS SAV	[REDACTED]	\$5,013.34
Total of Your Deposits		\$111,257.46

PUBLIC FUNDS INTEREST CHECKING	[REDACTED]
---------------------------------------	------------

ACCOUNT SUMMARY		
Previous Statement Balance	08/31/2023	\$96,114.67
Deposits/Credits	1	\$15,621.27
Withdrawals/Debits	10	-\$5,493.60
Total Service Charges		\$0.00
Interest Paid		\$1.78
Current Statement Balance	09/30/2023	\$106,244.12
Days in Statement Period	30	

OVERDRAFT CHARGES SUMMARY		
	THIS CYCLE	YEAR TO DATE 2023
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

DEPOSITS AND OTHER CREDITS		
DATE	TRACER TRANSACTION DESCRIPTIONS	AMOUNT
09/01	1244 Grundy COUNTY DIRECT PAY WAUPONSEE TWP	\$15,621.27

00003423 0571039 0001-0005



www.oldnational.com

00003423 0571039 0001-0005 FP264309302314045200 06 L 00136275

SR 4

Town Fund Checking

TF Checking
10/12/2023

Reconciliation Summary

19

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			96,114.67
Checks and Payments	10	Items	-5,493.60
Deposits and Other Credits	1	Item	15,621.27
Service Charge	0	Items	0.00
Interest Earned	1	Item	1.78
Ending Balance of Bank Statement:			106,244.12

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			106,244.12
Checks and Payments	1	Item	-92.35
Deposits and Other Credits	0	Items	0.00
Register Balance as of 9/30/2023:			106,151.77
Checks and Payments	8	Items	-5,478.30
Deposits and Other Credits	2	Items	7,885.99
Register Ending Balance:			108,559.46

SR 5

Town Fund Savings

TF Savings
10/12/2023

Reconciliation Summary

20

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			5,013.21
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Service Charge	0	Items	0.00
Interest Earned	1	Item	0.13
Ending Balance of Bank Statement:			5,013.34

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			5,013.34
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 9/30/2023:			5,013.34
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			5,013.34

SR 6

GA Checking

GA Checking
10/12/2023

Page 1

Reconciliation Summary

22

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			23,911.53
Checks and Payments	2	Items	-557.37
Deposits and Other Credits	1	Item	27.43
Service Charge	0	Items	0.00
Interest Earned	1	Item	0.39
Ending Balance of Bank Statement:			23,381.98

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			23,381.98
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 9/30/2023:			23,381.98
Checks and Payments	0	Items	0.00
Deposits and Other Credits	1	Item	12.10
Register Ending Balance:			23,394.08

SR8

GA CD
10/12/2023

Reconciliation Summary

23

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		42,070.04
Checks and Payments	0 Items	0.00
Deposits and Other Credits	1 Item	482.48
Service Charge	0 Items	0.00
Interest Earned	0 Items	0.00
Ending Balance of Bank Statement:		42,552.52

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		42,552.52
Checks and Payments	0 Items	0.00
Deposits and Other Credits	0 Items	0.00
Register Balance as of 9/23/2023:		42,552.52
Checks and Payments	0 Items	0.00
Deposits and Other Credits	0 Items	0.00
Register Ending Balance:		42,552.52

S R 9

TF + GA
Income/Expense Comparison by Category
 4/1/2022 through 10/31/2023

10/12/2023

Category	4/1/2022- 10/31/2022	4/1/2023- 10/31/2023	Amount Difference
INCOME			
Gen Assist Revenue			
Interest	811.95	1,312.17	500.22
Property Tax	96.30	101.13	4.83
TOTAL Gen Assist Revenue	908.25	1,413.30	505.05
TF Revenue			
Highway Super. Salary Reimb.	9,500.00	0.00	-9,500.00
Interest & Dividends	7.85	9.11	1.26
Pers. Prop. Replacement Tax	5,844.09	4,791.29	-1,052.80
Property Tax	57,833.90	57,582.55	-251.35
Rents Received	5,000.00	0.00	-5,000.00
TOTAL TF Revenue	78,185.84	62,382.95	-15,802.89
TOTAL INCOME	79,094.09	63,796.25	-15,297.84
EXPENSES			
Gen Assist Expenditures			
Admin			
Commodities	75.25	0.00	75.25
TOTAL Admin	75.25	0.00	75.25
Home Relief			
Contractual Services			
Shelter	515.00	300.00	215.00
Utility Payment	0.00	557.37	-557.37
TOTAL Contractual Services	515.00	857.37	-342.37
TOTAL Home Relief	515.00	857.37	-342.37
TOTAL Gen Assist Expenditures	590.25	857.37	-267.12
TF Expenditures			
Admin			
Contractual Services			
Accounting			
Bank & Other Fees	75.25	0.00	75.25
Payroll Fees	260.00	390.00	-130.00
TOTAL Accounting	335.25	390.00	-54.75
Dues	336.94	336.94	0.00
Liability Insurance	2,884.00	2,855.00	29.00
Maint. Serv. - Equip.	0.00	414.00	-414.00
Training	0.00	100.00	-100.00
Travel Expenses	0.00	93.01	-93.01
TOTAL Contractual Services	3,556.19	4,188.95	-632.76
Personnel			

24

JR 10

Income/Expense Comparison by Category

4/1/2022 through 10/31/2023

10/12/2023

Page 2

Category	4/1/2022- 10/31/2022	4/1/2023- 10/31/2023	Amount Difference
Emp. Tax Withheld	0.00	0.00	0.00
Employment taxes	2,771.14	2,755.84	15.30
Salaries	36,222.86	36,022.86	200.00
TOTAL Personnel	38,994.00	38,778.70	215.30
Void Checks	0.00	0.00	0.00
TOTAL Admin	42,550.19	42,967.65	-417.46
TOTAL TF Expenditures	42,550.19	42,967.65	-417.46
TOTAL EXPENSES	43,140.44	43,825.02	-684.58
OVERALL TOTAL	35,953.65	19,971.23	-15,982.42

25

SR 11

Historical Budget

4/1/2023 through 3/31/2024 Using TF+GA Budgets

10/12/2023

Page 1

Category	Actual	2024 Budget	Difference
INCOME	63,796.25	91,190.00	-27,393.75
Gen Assist Revenue	1,413.30	790.00	623.30
Interest	1,312.17	700.00	612.17
Property Tax	101.13	90.00	11.13
TF Revenue	62,382.95	90,400.00	-28,017.05
Highway Super. Salary Reimb.	0.00	19,000.00	-19,000.00
Interest & Dividends	9.11	400.00	-390.89
Miscellaneous	0.00	0.00	0.00
Pers. Prop. Replacement Tax	4,791.29	7,000.00	-2,208.71
Property Tax	57,582.55	59,000.00	-1,417.45
Rents Received	0.00	5,000.00	-5,000.00
EXPENSES	43,825.02	91,700.00	47,874.98
Gen Assist Expenditures	857.37	5,700.00	4,842.63
Admin	0.00	500.00	500.00
Contractual Services	0.00	500.00	500.00
Training	0.00	500.00	500.00
Contingencies	0.00	2,000.00	2,000.00
Home Relief	857.37	3,200.00	2,342.63
Contractual Services	857.37	3,200.00	2,342.63
Shelter	300.00	3,200.00	2,900.00
TF Expenditures	42,967.65	86,000.00	43,032.35
Admin	42,967.65	83,000.00	40,032.35
Capital Outlay	0.00	3,000.00	3,000.00
Commodities-Supplies	0.00	500.00	500.00
Office Supplies	0.00	500.00	500.00
Contractual Services	4,188.95	8,600.00	4,411.05
Accounting	390.00	2,000.00	1,610.00
Dues	336.94	400.00	63.06
Legal Service	0.00	1,000.00	1,000.00
Liability Insurance	2,855.00	3,000.00	145.00
Maint. Serv. - Bldg.	0.00	500.00	500.00
Maint. Serv. - Equip.	414.00	0.00	-414.00
Postage	0.00	200.00	200.00
Publishing	0.00	500.00	500.00
Training	100.00	500.00	400.00
Travel Expenses	93.01	500.00	406.99
Other Expenditures	0.00	400.00	400.00
Miscellaneous	0.00	400.00	400.00
Personnel	38,778.70	70,500.00	31,721.30

26

SR12

Historical Budget

4/1/2023 through 3/31/2024 Using TF+GA Budgets

10/12/2023

Page 2

Category	Actual	2024 Budget	Difference
Emp. Tax Withheld	0.00	0.00	0.00
Employment taxes	2,755.84	5,500.00	2,744.16
Salaries	36,022.86	65,000.00	28,977.14
Contingencies	0.00	3,000.00	3,000.00
Net Difference:	19,971.23	-510.00	20,481.23

27

SR13

R+B

Income/Expense Comparison by Category

4/1/2022 through 10/31/2023

10/12/2023

Page 1

Category	4/1/2022- 10/31/2022	4/1/2023- 10/31/2023	Amount Difference
INCOME			
R & B Revenue			
Interest Income	52.45	45.80	-6.65
Property Tax	436,677.42	456,169.30	19,491.88
Replacement Tax	17,687.95	11,489.41	-6,198.54
Social Security	0.00	289.53	289.53
TOTAL R & B Revenue	454,417.82	467,994.04	13,576.22
TOTAL INCOME	454,417.82	467,994.04	13,576.22
EXPENSES			
R & B Expenditures			
Administration	0.00	37.93	-37.93
Commodities			
Office Supplies	302.35	212.17	90.18
TOTAL Commodities	302.35	212.17	90.18
Contractual Services	0.00	179.40	-179.40
Contract Payment	1,010.53	1,546.53	-536.00
General Insurance	7,417.00	7,343.00	74.00
Publishing	0.00	265.00	-265.00
Telephone	2,949.96	3,446.66	-496.70
Training	75.00	25.00	50.00
TOTAL Contractual Services	11,452.49	12,805.59	-1,353.10
Other			
Miscellaneous Expende	120.47	0.00	120.47
TOTAL Other	120.47	0.00	120.47
Personnel			
Salaries	9,500.00	1,175.00	8,325.00
TOTAL Personnel	9,500.00	1,175.00	8,325.00
Void Checks	0.00	0.00	0.00
TOTAL Administration	21,375.31	14,230.69	7,144.62
Capital Outlay			
Equipment	0.00	59,900.00	-59,900.00
TOTAL Capital Outlay	0.00	59,900.00	-59,900.00
Maintenance			
Capital Outlay			
Building	31,539.53	0.00	31,539.53
TOTAL Capital Outlay	31,539.53	0.00	31,539.53
Commodities			
Building	31.61	2,236.82	-2,205.21
Diesel Fuel	0.00	1,663.30	-1,663.30

28

SR 14

Income/Expense Comparison by Category

4/1/2022 through 10/31/2023

10/12/2023

Page 2

Category	4/1/2022- 10/31/2022	4/1/2023- 10/31/2023	Amount Difference
Equipment	4,046.27	9,815.29	-5,769.02
Gasoline	1,058.89	2,071.42	-1,012.53
Lubricants	1,028.07	0.00	1,028.07
Operating Supplies	74.34	339.63	-265.29
Road	7,845.78	7,026.91	818.87
Vehicle	672.92	202.75	470.17
TOTAL Commodities	14,757.88	23,356.12	-8,598.24
Contractual Services			
Bridge	1,620.00	109,036.40	-107,416.40
Building	6,635.71	72,050.77	-65,415.06
Contract Payment	1,862.15	196.00	1,666.15
Equipment	0.00	22.30	-22.30
Rentals	2,740.00	3,116.97	-376.97
Road	258,735.49	109,744.55	148,990.94
Snow Removal	4,390.29	0.00	4,390.29
Utilities	4,177.78	3,383.31	794.47
Vehicle	788.85	0.00	788.85
TOTAL Contractual Services	280,950.27	297,550.30	-16,600.03
Personnel			
Salaries	5,908.89	7,626.00	-1,717.11
Emp. Tax Withheld	0.00	0.00	0.00
Employment Taxes	452.04	673.28	-221.24
TOTAL Salaries	6,360.93	8,299.28	-1,938.35
TOTAL Personnel	6,360.93	8,299.28	-1,938.35
TOTAL Maintenance	333,608.61	329,205.70	4,402.91
TOTAL R & B Expenditures	354,983.92	403,336.39	-48,352.47
TOTAL EXPENSES	354,983.92	403,336.39	-48,352.47
OVERALL TOTAL	99,433.90	64,657.65	-34,776.25

29

SR15

Historical Budget

4/1/2023 through 3/31/2024 Using R&B 2023-2024

10/12/2023

Page 1

Category	Actual	2024 Budget	Difference
INCOME	467,994.04	482,564.00	-14,569.96
R & B Revenue	467,994.04	482,564.00	-14,569.96
Interest Income	45.80	60.00	-14.20
Loan Income	0.00	0.00	0.00
Maintenance Fees	0.00	0.00	0.00
Miscellaneous Income	0.00	10,000.00	-10,000.00
Property Tax	456,169.30	469,999.00	-13,829.70
Replacement Tax	11,489.41	0.00	11,489.41
Social Security	289.53	2,505.00	-2,215.47
TOIRMA Dividend	0.00	0.00	0.00
EXPENSES	403,336.39	946,229.00	542,892.61
R & B Expenditures	403,336.39	946,229.00	542,892.61
Administration	14,230.69	55,750.00	41,519.31
Capital Outlay	0.00	500.00	500.00
Equipment	0.00	500.00	500.00
Commodities	212.17	1,250.00	1,037.83
Contractual Services	12,805.59	26,500.00	13,694.41
Other	0.00	2,500.00	2,500.00
Personnel	1,175.00	25,000.00	23,825.00
Capital Outlay	59,900.00	70,000.00	10,100.00
Maintenance	329,205.70	820,479.00	491,273.30
Capital Outlay	0.00	10,000.00	10,000.00
Commodities	23,356.12	77,500.00	54,143.88
Contractual Services	297,550.30	628,979.00	331,428.70
Other	0.00	2,000.00	2,000.00
Personnel	8,299.28	102,000.00	93,700.72
Net Difference:	64,657.65	-463,665.00	528,322.65

30

SR 16

Ed Wiesbrook

From: Cathy Macchietto, CPA, MAcc <cathy@macchietto-roth.com>
Sent: Monday, September 25, 2023 1:59 PM
To: Ed Wiesbrook
Subject: audit quotes

31

Hi Ed,

I was finally able to convert and open the Quicken files, I needed a special converter tool from Quickbooks to get it done!

I decided I don't feel comfortable doing an engagement letter with no audit date in it so, I am just going to give you my quotes here for both of the entities. Then when the date is settled on, I can do the engagement letter.

For the Audit for Wauponsee Township for the short year ending date unknown my quote is \$13,000 + \$175/hour for fixed assets and depreciation (usually a couple of hours annually).

Annual Comptroller's report for Wauponsee Township for 3/31/23 - This will be an hourly charge – estimated between \$2,800 - \$5,600 (we will have to set up fixed assets/depreciation onto our system for the first time as you are a new client)

Annual Comptroller's report for Norman - Wauponsee MTAD 3/31/23 – this will be an hourly charge – estimated between \$800 - \$1,500.

Thank you for the opportunity to provide you with these quotes. I look forward to working with you.

Thank you,

Cathy Macchietto, CPA, M.Acct.
Principal



Macchietto Roth & Company, P.C.
911 Lisbon St., Morris, IL 60450
P: 815-941-9050 F: 815-941-4506
cathy@macchietto-roth.com
www.macchietto-roth.com



To find us on Facebook: [click here](#)

SR17

Township and Road District Checklist

2023 Township Calendar

Checklist dates are now available on the Events Calendar at toi.org

32

12/05/23	Last Day to Determine Tax Levy for Truth in Taxation	35 ILCS 200/18-60 35 ILCS 200/18-70	Last day for board of trustees to determine (estimate) property tax levy to comply with Truth in Taxation law. Highway commissioner determines levy for road district. Must determine levies at least 20 days before adoption. Basis for 5% computation and whether notices and hearings are necessary.
12/19/23	Last Day for Truth in Taxation Notice	35 ILCS 200/18-80	Last day notice of Truth in Taxation hearing can appear in newspaper. Notice must be in newspaper not more than 14 days or less than seven days prior to date of hearings.
12/26/23	Last Day to Hold Truth in Taxation Hearing, Adopt & File Tax Levies	35 ILCS 200/18-90	Last day to hold Truth in Taxation hearing, adopt and file township and road district certificates of levy, tax levies, and Certificate of Compliance for Truth in Taxation law with county clerk.

*Assumes fiscal year begins April 1

All dates re: Public Hearings for BUDGET and APPROPRIATION ORDINANCES are dates often used by many townships and road districts. Many townships and road districts adopt their budgets in February or March before their fiscal year begins. You do, however, have until the end of the first quarter of the fiscal year to hold your hearings and adopt the budget.

2428 W. Farmington Road
Peoria, IL 61604

KOENIG BODY AND EQUIPMENT, INC.

1-800-767-7406
www.koenigbody.com

We Service all Cylinders!

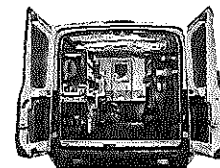
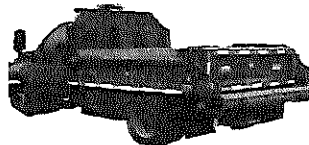


Lighting

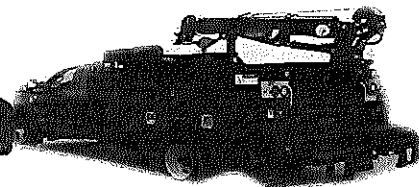
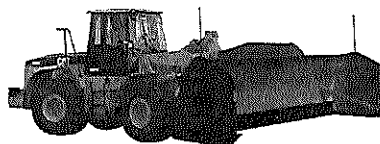
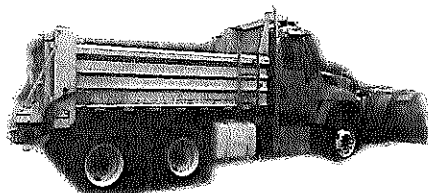
From Big to Small...We have it all...If it is not in stock...
We can order it in...PTO'S, Pumps, Emergency Lights, Tool
Boxes, Wet kits, Tanks,
Hydraulic Valves, Dump Bodies, Service Bodies and Service
Cranes, Platforms, Liftgates, Van Bodies, Snow Plows and Salt
Spreaders. We can make hydraulic hoses while you wait!!!



Wet Kits



Van Packages



Wauponse Township Board Meeting Agenda October 18, 2023 at 7:00 PM Township Road District Office

1. Call Meeting to Order
Pledge of Allegiance
2. Public Comment/ Statements
3. Approval of Minutes
4. Approval of Claims
5. Reports
Supervisor's
Highway Commissioner's
Clerk's
6. Unfinished Business
7. New Business
Audit Committee Report from 10/17/23 meeting
8. Other Items
9. Adjournment

Next Meeting: November 15, 2023