

# Wauponee Township Board Minutes

## February 21, 2024

The regular scheduled meeting of the Board of Trustees of Wauponee 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 Hastings 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	Present
	Andy Chandler	Present
	Gary Lowery	Present
Supervisor:	Scot Hastings	Present
Road Commissioner:	Bucky Phillips	Present
Township Clerk	Russ Higgins	Present

### Residents Present

None

### Public Comment/Statements

None

### Approval of Minutes

Meeting minutes for the January 17th meeting were presented. A motion to approve the minutes was made by Trustee Chandler and seconded by Trustee Carr.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Gary Lowery	Yes
Supervisor:	Scot Hastings	Yes

The motion passed on a roll call vote.

### Approval of Claims

Supervisor Hastings reviewed the claims with the Board. A motion was made by Trustee Carr and seconded by Trustee Lowery to authorize the Wauponsee Township Fund claims as presented. IT expense to change supervisor email address. Supervisor Hastings asked for approval to pay associated expenses.

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Gary Lowery	Yes
Supervisor:	Scot Hastings	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 Lowery to authorize the Wauponsee Township Road and Bridge Fund claims as presented. IPW expense clarified as fee for potential disaster management (\$100/year)

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Gary Lowery	Yes
Supervisor:	Scot Hastings	Yes

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

### Supervisor's Report

Supervisor Hastings presented the following report:

Financial status of Road and Bridge and Town Fund shared.  
Proposed township Bridge expense and work not completed because of County request to provide detour during Dupont bridge construction. Annual copier expense split with Road Commissioner. Funding for future audits require consideration in upcoming budgets. Plan on revisiting monthly meeting schedule at March meeting. Report attached.

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

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Gary Lowery	Yes
Supervisor:	Scot Hastings	Yes

The motion passed on a roll call vote.

#### Road Commissioner's Report

Commissioner Phillips presented the following report:

No Report

#### Clerk's Report

Clerk Higgins summarized the upcoming reports due.  
2024 Township Calendar and Checklist attached

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

Trustees:	Jeff Carr	Yes
	Andy Chandler	Yes
	Gary Lowery	Yes
Supervisor:	Scot Hastings	Yes

The motion passed on a voice vote.



**Ed Wiesbrook**

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**From:** Tanya Downey <Tanya@KenGoodwinCPA.net>  
**Sent:** Friday, February 2, 2024 12:25 PM  
**To:** Ed Wiesbrook  
**Subject:** town payroll  
**Attachments:** PAYROLL.PDF; Town Feb 941 payment.pdf; Town Feb IL 941 payment.pdf

Town payroll is attached.

Payroll deposits will be deducted on 2/6 for the following amounts:

Federal - 1337.64  
State - 246.96

\*\*A side note - you may want to tell Russel Higgins to possible prepare a new W-4 with the increase in his pay. Due to the way the tax tables calculate payroll for him, he is going to have no federal withholding from his checks each month. \*\*

Thanks,  
Tanya

	With held	Employer	Combined
	73.80	73.80	147.60
mc	315.52	315.52	631.04
SS	559.00		559.00
fed			
	<hr/>	<hr/>	<hr/>
	948.32	389.32	1337.64
IL	246.96		246.96
			<hr/>
			1584.60

Report Date: 02/02/2024 Thru: 02/02/2024

Date	Sta	Gross	MCWH	SSWH	FITW	SITW	OtherPay	Net
Carr, Jeff		4086						
02/02	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		4087						
02/02	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.		4088						
02/02	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
Higgins, Russel		4089						
02/02	A10	492.83	7.15	30.56	0.00	24.40	0.00	430.72
total		492.83	7.15	30.56	0.00	24.40	0.00	430.72
Lowery, Gary		4090						
02/02	A10	100.00	1.45	6.20	0.00	0.00	0.00	92.35
total		100.00	1.45	6.20	0.00	0.00	0.00	92.35
Phillips, Rodney		4091						
02/02	A10	3021.30	43.81	187.32	59.00	149.55	0.00	2581.62
total		3021.30	43.81	187.32	59.00	149.55	0.00	2581.62
Total		5088.98	73.80	315.52	559.00	246.96	0.00	3893.70

Payroll Tax 1584.60  
Total Pay Roll 5478.30

# McGrath

## Office Equipment, Inc.

An Image Systems & Business Solutions Company

### CONTRACT INVOICE

Invoice Number: 393679  
 Invoice Date: 01/18/2024

**Bill To:** WAUPONSEE TWSP  
 ED WIESBROOK  
 P.O. BOX 969  
 MORRIS, IL 60450

**Customer:** WAUPONSEE TWSP  
 35 E SOUTHMOR RD  
 MORRIS, IL 60450

Account No	Payment Terms	Due Date	Invoice Total	Balance Due	
MG1089	30 Days	02/17/2024	\$ 414.00	<b>\$ 414.00</b>	
Invoice Remarks					
Contract Number	Contact	Contract Amount	P.O. Number	Start Date	Exp. Date
5554-01		\$ 414.00		06/27/2017	
Contract Remarks					

**Summary:**

Contract base rate charge for the 01/01/2024 to 06/30/2024 billing period  
 Contract overage charge for this overage period

\*\*See overage details below

\$414.00  
 \$0.00 \*\*  
 \$414.00

**Detail:**

**Equipment included under this contract**

**Savin/MPC307**

Number	Serial Number	Base Adj.	Location
6039	C507P403811	\$0.00	WAUPONSEE TWSP 35 E SOUTHMOR RD MORRIS, IL 60450

MAKE CHECK PAYABLE AND REMIT TO:

IMAGE SYSTEMS & BUSINESS SOLUTIONS  
 1776 COMMERCE DR  
 ELK GROVE VILLAGE, IL 60007  
 847-882-7500

Invoice SubTotal	\$414.00
Tax:	\$0.00
Invoice Total	\$414.00
<b>Balance Due:</b>	<b>\$414.00</b>

TC-4

Ken Goodwin CPA

717 North Division Street, Suite 2  
Morris, IL 60450

# Invoice

Date	Invoice #
1/15/2024	13232

<b>Bill To</b>
Waupoose Township Special Bridge PO Box 969 Morris, IL 60450

<b>Ship To</b>

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
	Net 30	KG	1/15/2024			

Quantity	Item Code	Description	Price Each	Amount
1	Quarterly Work	Quarterly Work	130.00	130.00
14	1099's Income	W-2's filed electronically per IRS regulations	3.00	42.00

<b>Total</b>			\$172.00
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TC-5



2/18/2024

Transaction  
2/1/2024 through 2/21/2024

9-10  
TC

Date	Num	Description	Category	Amount
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**BALANCE 1/31/2024**

2/2/2024	408...	Jeff Carr	--Split--	109,187.80
2/2/2024	408...	Andrew Chandler	--Split--	-87.40
2/2/2024	408...	Scot Hastings	--Split--	-87.40
2/2/2024	408...	Russel Higgins	--Split--	-614.21
2/2/2024	409...	Gary Lowery	--Split--	-430.72
2/2/2024	409...	Rodney Phillips	--Split--	-92.35
2/2/2024	...	IRS Usataxyamt	--Split--	-2,581.62
2/2/2024		Il Dept Of Revenue		-1,337.64
2/2/2024	4092	McGrath Office Supply	TF Expenditures:Admin:Personnel:Emp. Tax Withheld	-246.96
2/2/2024	4093	Ken Goodwin CPA	TF Expenditures:Admin:Contractual Services	-414.00
2/1/2024 - 2/21/2024			TF Expenditures:Admin:Contractual Services:Accounting:Payroll Fees	-172.00
				<b>-6,064.30</b>

**BALANCE 2/21/2024**

103,123.50

<b>TOTAL INFLOWS</b>	<b>0.00</b>
<b>TOTAL OUTFLOWS</b>	<b>-6,064.30</b>
<b>NET TOTAL</b>	<b>-6,064.30</b>

TC-6



Transaction  
1/26/2024 through 2/21/2024

RBC 12

Date	Num	Description	Category	Amount
<b>BALANCE 1/25/2024</b>				
1/26/2024		Onli... Bank Card Processin...	--Split--	492,633.81
1/31/2024		Interest Earned	R & B Revenue:Interest Income	-345.28
2/21/2024	4220	Verizon	R & B Expenditures:Administration:Contractual Services:Telephone	8.62
2/21/2024	4222	Comcast Business	R & B Expenditures:Administration:Contractual Services:Telephone	-147.76
2/21/2024	4223	Nicor Gas - South Bui...	R & B Expenditures:Administration:Contractual Services:Telephone	-396.45
2/21/2024	4224	Nicor Gas - North Bui...	R & B Expenditures:Administration:Contractual Services:Telephone	-472.70
2/21/2024	4225	Com Ed - South Build...	R & B Expenditures:Administration:Contractual Services:Telephone	-285.97
2/21/2024	4226	Com Ed - North Buildi...	R & B Expenditures:Administration:Contractual Services:Telephone	-219.29
2/21/2024	4227	Megan Valdivia	R & B Expenditures:Administration:Contractual Services:Telephone	-55.38
2/21/2024	4228	Nuway Disposal	R & B Expenditures:Administration:Contractual Services:Telephone	-180.00
2/21/2024	4229	Kindelspire Auto	R & B Expenditures:Administration:Contractual Services:Telephone	-64.92
2/21/2024	4230	Grain CO FS	R & B Expenditures:Administration:Contractual Services:Telephone	-69.42
2/21/2024	4231	IPW/MAN	R & B Expenditures:Administration:Contractual Services:Telephone	-1,881.69
2/21/2024	4232	Township Highway C...	R & B Expenditures:Administration:Contractual Services:Telephone	-100.00
2/21/2024		Onli... Bank Card Processin...	--Split--	-75.00
<b>1/26/2024 - 2/21/2024</b>				
				-23.29
				-4,308.53

**BALANCE 2/21/2024 488,325.28**

**TOTAL INFLOWS 8.62**

**TOTAL OUTFLOWS -4,317.15**




**NET TOTAL -4,308.53**

# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705

COMBINED STATEMENT	
ACCOUNT INFORMATION	
DATE	01/31/2024
ACCOUNT NUMBER	[REDACTED]

PAGE 1 OF 5

CLIENT CARE CONTACT INFORMATION	
	Client Care: 800-731-2265
	Visit us Online: <a href="http://www.oldnational.com">www.oldnational.com</a>
	Written Inquiries: P. O. Box 419 Evansville, IN 47703

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

00002259 0585351 0001-0005

## SUMMARY OF ACCOUNTS

Type of Account	Account Number	Current Balance
<b>Deposits</b>		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$492,584.37
SELECT PUBLIC FDS SAV	[REDACTED]	\$13,044.97
<b>Total of Your Deposits</b>		<b>\$505,629.34</b>

## PUBLIC FUNDS INTEREST CHECKING

## ACCOUNT SUMMARY

Previous Statement Balance	12/31/2023	\$520,255.68
Deposits/Credits	1	\$2,067.87
Withdrawals/Debits	17	-\$29,747.80
Total Service Charges		\$0.00
Interest Paid		\$8.62
Current Statement Balance	01/31/2024	\$492,584.37
Days in Statement Period	31	

## OVERDRAFT CHARGES SUMMARY

	THIS CYCLE	YEAR TO DATE 2024
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

## DEPOSITS AND OTHER CREDITS

DATE	TRACER TRANSACTION DESCRIPTIONS	AMOUNT
01/22	2200000 Deposit	\$2,067.87
01/31	999 INTEREST PAYMENT	\$8.62



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BS-1

# Reconciliation Report

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			13,044.64
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	0.33
Ending Balance of Bank Statement:			13,044.97

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			13,044.97
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 2/21/2024:			13,044.97
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			13,044.97

BS-2

# Reconciliation Report

R&B Checking  
2/18/2024

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			520,255.68
Checks and Payments	17	Items	-29,747.80
Deposits and Other Credits	2	Items	2,076.49
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			492,584.37

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			492,584.37
Checks and Payments	13	Items	-4,235.80
Deposits and Other Credits	0	Items	0.00
Register Balance as of 2/21/2024:			488,348.57
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			488,348.57

B5-3

# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705

COMBINED STATEMENT

ACCOUNT INFORMATION

DATE 01/31/2024  
ACCOUNT NUMBER [REDACTED]

PAGE 1 OF 4

CLIENT CARE CONTACT INFORMATION

Client Care: 800-731-2265  
Visit us Online: [www.oldnational.com](http://www.oldnational.com)  
Written Inquiries: P. O. Box 419  
Evansville, IN 47703

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

00002260 0585357 0001-0004

SUMMARY OF ACCOUNTS		
Type of Account	Account Number	Current Balance
<b>Deposits</b>		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$109,187.80
SELECT PUBLIC FDS SAV	[REDACTED]	\$5,013.47
<b>Total of Your Deposits</b>		<b>\$114,201.27</b>

**PUBLIC FUNDS INTEREST CHECKING** [REDACTED]

ACCOUNT SUMMARY		
Previous Statement Balance	12/31/2023	\$113,222.90
Deposits/Credits	1	\$683.17
Withdrawals/Debits	8	-\$4,720.13
Total Service Charges		\$0.00
Interest Paid		\$1.86
Current Statement Balance	01/31/2024	\$109,187.80
Days in Statement Period	31	

OVERDRAFT CHARGES SUMMARY		
	THIS CYCLE	YEAR TO DATE 2024
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

DEPOSITS AND OTHER CREDITS		
DATE	TRACER TRANSACTION DESCRIPTIONS	AMOUNT
01/22	2200000 Deposit	\$683.17
01/31	999 INTEREST PAYMENT	\$1.86



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B5-4

# Reconciliation Report

TF Checking  
2/18/2024

Page 1

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:		113,222.90
Checks and Payments	8 Items	-4,720.13
Deposits and Other Credits	2 Items	685.03
Service Charge	0 Items	0.00
Interest Earned	0 Items	0.00
Ending Balance of Bank Statement:		109,187.80

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:		109,187.80
Checks and Payments	10 Items	-6,064.30
Deposits and Other Credits	0 Items	0.00
Register Balance as of 2/21/2024:		103,123.50
Checks and Payments	0 Items	0.00
Deposits and Other Credits	0 Items	0.00
Register Ending Balance:		103,123.50

BS-5



# Reconciliation Report

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			5,013.34
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:			5,013.47

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			5,013.47
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 2/21/2024:			5,013.47
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			5,013.47

BS-6

# OLD NATIONAL BANK

P. O. Box 718  
Evansville, IN 47705




## COMBINED STATEMENT

## ACCOUNT INFORMATION

DATE 01/31/2024  
ACCOUNT NUMBER [REDACTED]

PAGE 1 OF 2

## CLIENT CARE CONTACT INFORMATION

 Client Care: 800-731-2265  
 Visit us Online: [www.oldnational.com](http://www.oldnational.com)  
 Written Inquiries: P. O. Box 419  
Evansville, IN 47703

[REDACTED]

WAUPONSEE TOWNSHIP  
GENERAL ASSISTANCE  
PO BOX 969  
MORRIS IL 60450-0969

## SUMMARY OF ACCOUNTS

Type of Account	Account Number	Current Balance
<b>Deposits</b>		
PUBLIC FUNDS INTEREST CHECKING	[REDACTED]	\$23,399.26
CERTIFICATE OF DEPOSIT Matures on 10/14/24	[REDACTED]	\$43,544.99
<b>Total of Your Deposits</b>		<b>\$66,944.25</b>

## PUBLIC FUNDS INTEREST CHECKING

## ACCOUNT SUMMARY

Previous Statement Balance	12/31/2023	\$23,398.86
Deposits/Credits	0	\$0.00
Withdrawals/Debits	0	\$0.00
Total Service Charges		\$0.00
Interest Paid		\$0.40
Current Statement Balance	01/31/2024	\$23,399.26
Days in Statement Period	31	

## OVERDRAFT CHARGES SUMMARY

	THIS CYCLE	YEAR TO DATE 2024
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

## DEPOSITS AND OTHER CREDITS

DATE	TRACER TRANSACTION DESCRIPTIONS	AMOUNT
01/31	999 INTEREST PAYMENT	\$0.40



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BS-7

00001487 0581084 0001-0002

# Reconciliation Report

GA Checking  
2/18/2024

Page 1

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			23,398.86
Checks and Payments	0	Items	0.00
Deposits and Other Credits	1	Item	0.40
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			23,399.26

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			23,399.26
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 2/21/2024:			23,399.26
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			23,399.26

BS-8

# Reconciliation Report

GA CD  
2/18/2024

Page 1

## Reconciliation Summary

### BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			43,045.90
Checks and Payments	0	Items	0.00
Deposits and Other Credits	1	Item	499.09
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			43,544.99

### YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			43,544.99
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Balance as of 2/21/2024:			43,544.99
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			43,544.99

BS-9

# Income/Expense Comparison by Category

4/1/2022 through 2/21/2024

2/18/2024

Page 1

Category	4/1/2022- 2/21/2023	4/1/2023- 2/21/2024	Amount Difference
<b>INCOME</b>			
<b>R &amp; B Revenue</b>			
Interest Income	81.26	80.04	-1.22
Property Tax	450,476.83	472,389.25	21,912.42
Replacement Tax	22,805.79	17,505.57	-5,300.22
Social Security	0.00	375.96	375.96
<b>TOTAL R &amp; B Revenue</b>	<b>473,363.88</b>	<b>490,350.82</b>	<b>16,986.94</b>
<b>TOTAL INCOME</b>	<b>473,363.88</b>	<b>490,350.82</b>	<b>16,986.94</b>
<b>EXPENSES</b>			
<b>R &amp; B Expenditures</b>			
Administration	0.00	37.93	-37.93
<b>Commodities</b>			
Office Supplies	639.10	373.62	265.48
<b>TOTAL Commodities</b>	<b>639.10</b>	<b>373.62</b>	<b>265.48</b>
Contractual Services	0.00	179.40	-179.40
Accounting Service	130.00	0.00	130.00
Contract Payment	6,490.28	1,788.02	4,702.26
General Insurance	7,417.00	7,343.00	74.00
Publishing	51.46	265.00	-213.54
Telephone	4,889.31	5,614.14	-724.83
Training	109.95	25.00	84.95
<b>TOTAL Contractual Services</b>	<b>19,088.00</b>	<b>15,214.56</b>	<b>3,873.44</b>
<b>Other</b>			
Miscellaneous Expense	213.21	0.00	213.21
<b>TOTAL Other</b>	<b>213.21</b>	<b>0.00</b>	<b>213.21</b>
<b>Personnel</b>			
Salaries	19,514.58	10,675.00	8,839.58
<b>TOTAL Personnel</b>	<b>19,514.58</b>	<b>10,675.00</b>	<b>8,839.58</b>
Void Checks	0.00	0.00	0.00
<b>TOTAL Administration</b>	<b>39,454.89</b>	<b>26,301.11</b>	<b>13,153.78</b>
<b>Capital Outlay</b>			
Equipment	0.00	59,900.00	-59,900.00
<b>TOTAL Capital Outlay</b>	<b>0.00</b>	<b>59,900.00</b>	<b>-59,900.00</b>
<b>Maintenance</b>			
<b>Capital Outlay</b>			
Building	31,844.53	0.00	31,844.53
Equipment	90,620.00	0.00	90,620.00
<b>TOTAL Capital Outlay</b>	<b>122,464.53</b>	<b>0.00</b>	<b>122,464.53</b>
<b>Commodities</b>			

*R+B Fin 1*

# Income/Expense Comparison by Category

4/1/2022 through 2/21/2024

2/18/2024

Page 2

Category	4/1/2022- 2/21/2023	4/1/2023- 2/21/2024	Amount Difference
Building	667.00	2,481.82	-1,814.82
Diesel Fuel	3,073.84	3,544.99	-471.15
Equipment	7,372.53	12,675.66	-5,303.13
Gasoline	1,479.38	2,793.39	-1,314.01
Lubricants	1,028.07	0.00	1,028.07
Operating Supplies	88.14	440.56	-352.42
Road	9,362.37	7,216.68	2,145.69
Snow Removal	268.84	0.00	268.84
Vehicle	1,498.66	420.66	1,078.00
<b>TOTAL Commodities</b>	<b>24,838.83</b>	<b>29,573.76</b>	<b>-4,734.93</b>
<b>Contractual Services</b>			
Bridge	1,620.00	109,036.40	-107,416.40
Building	7,175.71	8,898.77	-1,723.06
Contract Payment	2,058.15	196.00	1,862.15
Equipment	295.26	22.30	272.96
Rentals	2,740.00	8,116.97	-5,376.97
Road	290,822.66	199,292.55	91,530.11
Snow Removal	4,390.29	0.00	4,390.29
Utilities	6,505.62	5,694.30	811.32
Vehicle	1,401.35	0.00	1,401.35
<b>TOTAL Contractual Services</b>	<b>317,009.04</b>	<b>331,257.29</b>	<b>-14,248.25</b>
<b>Personnel</b>			
Salaries	7,079.39	7,938.00	-858.61
Emp. Tax Withheld	0.00	0.00	0.00
Employment Taxes	541.58	697.14	-155.56
<b>TOTAL Salaries</b>	<b>7,620.97</b>	<b>8,635.14</b>	<b>-1,014.17</b>
<b>TOTAL Personnel</b>	<b>7,620.97</b>	<b>8,635.14</b>	<b>-1,014.17</b>
<b>TOTAL Maintenance</b>	<b>471,933.37</b>	<b>369,466.19</b>	<b>102,467.18</b>
<b>TOTAL R &amp; B Expenditures</b>	<b>511,388.26</b>	<b>455,667.30</b>	<b>55,720.96</b>
<b>TOTAL EXPENSES</b>	<b>511,388.26</b>	<b>455,667.30</b>	<b>55,720.96</b>
<b>OVERALL TOTAL</b>	<b>-38,024.38</b>	<b>34,683.52</b>	<b>72,707.90</b>

*R+B Fin 2*

# Historical Budget R&B

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

Category	Actual	2024 Budget	Difference	% Difference
<b>PERSONAL EXPENSES</b>				
R & B Expenditures	455,667.30	946,229.00	490,561.70	-51.8%
Administration	455,667.30	946,229.00	490,561.70	51.8%
Capital Outlay	26,301.11	55,750.00	29,448.89	52.8%
Equipment	0.00	500.00	500.00	100.0%
Commodities	0.00	500.00	500.00	100.0%
Contractual Services	373.62	1,250.00	876.38	70.1%
Other	15,214.56	26,500.00	11,285.44	42.5%
Personnel	0.00	2,500.00	2,500.00	100.0%
Capital Outlay	10,675.00	25,000.00	14,325.00	57.3%
Maintenance	59,900.00	70,000.00	10,100.00	14.4%
Capital Outlay	369,466.19	820,479.00	451,012.81	54.9%
Commodities	0.00	10,000.00	10,000.00	100.0%
Contractual Services	29,573.76	77,500.00	47,926.24	61.8%
Other	331,257.29	628,979.00	297,721.71	47.3%
Personnel	0.00	2,000.00	2,000.00	100.0%
	8,635.14	102,000.00	93,364.86	91.5%
<b>PERSONAL INCOME</b>				
R & B Revenue	490,350.82	482,564.00	7,786.82	1.6%
Interest Income	490,350.82	482,564.00	7,786.82	1.6%
Loan Income	80.04	60.00	20.04	33.4%
Maintenance Fees	0.00	0.00	0.00	0.0%
Miscellaneous Income	0.00	0.00	0.00	0.0%
Property Tax	0.00	10,000.00	-10,000.00	-100.0%
Replacement Tax	472,389.25	469,999.00	2,390.25	0.5%
Social Security	17,505.57	0.00	17,505.57	0.0%
TOIRMA Dividend	375.96	2,505.00	-2,129.04	-85.0%
	0.00	0.00	0.00	0.0%
<b>Net Difference:</b>	<b>34,683.52</b>	<b>-463,665.00</b>	<b>498,348.52</b>	<b>-107.4%</b>

*RB for 3*

# Income/Expense Comparison by Category

4/1/2022 through 2/21/2024

2/18/2024

Page 1

Category	4/1/2022- 2/21/2023	4/1/2023- 2/21/2024	Amount Difference
<b>INCOME</b>			
<b>Gen Assist Revenue</b>			
Interest	4.64	4.15	-0.49
Property Tax	99.21	104.73	5.52
<b>TOTAL Gen Assist Revenue</b>	<b>103.85</b>	<b>108.88</b>	<b>5.03</b>
<b>TF Revenue</b>			
Highway Super. Salary Reimb.	19,514.58	9,500.00	-10,014.58
Interest & Dividends	12.28	16.38	4.10
Miscellaneous	-148.48	0.00	148.48
Pers. Prop. Replacement Tax	7,534.90	5,783.40	-1,751.50
Property Tax	60,134.59	59,639.78	-494.81
Rents Received	5,000.00	5,000.00	0.00
<b>TOTAL TF Revenue</b>	<b>92,047.87</b>	<b>79,939.56</b>	<b>-12,108.31</b>
<b>TOTAL INCOME</b>	<b>92,151.72</b>	<b>80,048.44</b>	<b>-12,103.28</b>
<b>EXPENSES</b>			
Uncategorized	0.00	614.21	-614.21
<b>Gen Assist Expenditures</b>			
<b>Admin</b>			
Commodities	75.25	0.00	75.25
<b>TOTAL Admin</b>	<b>75.25</b>	<b>0.00</b>	<b>75.25</b>
<b>Home Relief</b>			
<b>Contractual Services</b>			
Shelter	515.00	300.00	215.00
Utility Payment	0.00	557.37	-557.37
<b>TOTAL Contractual Services</b>	<b>515.00</b>	<b>857.37</b>	<b>-342.37</b>
<b>TOTAL Home Relief</b>	<b>515.00</b>	<b>857.37</b>	<b>-342.37</b>
<b>TOTAL Gen Assist Expenditures</b>	<b>590.25</b>	<b>857.37</b>	<b>-267.12</b>
<b>TF Expenditures</b>			
<b>Admin</b>			
Contractual Services	0.00	414.00	-414.00
Accounting	0.00	300.00	-300.00
Audit	495.00	0.00	495.00
Bank & Other Fees	75.25	0.00	75.25
Payroll Fees	440.87	625.62	-184.75
<b>TOTAL Accounting</b>	<b>1,011.12</b>	<b>925.62</b>	<b>85.50</b>
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
Postage	61.44	0.00	61.44

*John Fin*



# Income/Expense Comparison by Category

4/1/2022 through 2/21/2024

2/18/2024

Page 2

Category	4/1/2022- 2/21/2023	4/1/2023- 2/21/2024	Amount Difference
Training	0.00	100.00	-100.00
Travel Expenses	0.00	93.01	-93.01
<b>TOTAL Contractual Services</b>	<b>4,293.50</b>	<b>5,138.57</b>	<b>-845.07</b>
<b>Other Expenditures</b>			
Miscellaneous	15.00	0.00	15.00
<b>TOTAL Other Expenditures</b>	<b>15.00</b>	<b>0.00</b>	<b>15.00</b>
<b>Personnel</b>			
Emp. Tax Withheld	0.00	663.54	-663.54
Employment taxes	4,336.07	4,310.22	25.85
Salaries	56,678.78	55,103.93	1,574.85
<b>TOTAL Personnel</b>	<b>61,014.85</b>	<b>60,077.69</b>	<b>937.16</b>
Void Checks	0.00	0.00	0.00
<b>TOTAL Admin</b>	<b>65,323.35</b>	<b>65,216.26</b>	<b>107.09</b>
<b>TOTAL TF Expenditures</b>	<b>65,323.35</b>	<b>65,216.26</b>	<b>107.09</b>
<b>TOTAL EXPENSES</b>	<b>65,913.60</b>	<b>66,687.84</b>	<b>-774.24</b>
<b>OVERALL TOTAL</b>	<b>26,238.12</b>	<b>13,360.60</b>	<b>-12,877.52</b>

*Taha Fin 2*

# Historical Budget Town and GA

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

*John Fin 3*

Category	Actual	2024 Budget	Difference	% Difference
<b>PERSONAL EXPENSES</b>	<b>66,073.63</b>	<b>91,700.00</b>	<b>25,626.37</b>	<b>-27.9%</b>
Gen Assist Expenditures	857.37	5,700.00	4,842.63	84.9%
Admin	0.00	500.00	500.00	100.0%
Contractual Services	0.00	500.00	500.00	100.0%
Training	0.00	500.00	500.00	100.0%
Contingencies	0.00	2,000.00	2,000.00	100.0%
Home Relief	857.37	3,200.00	2,342.63	73.2%
Contractual Services	857.37	3,200.00	2,342.63	73.2%
Shelter	300.00	3,200.00	2,900.00	90.6%
TF Expenditures	65,216.26	86,000.00	20,783.74	24.1%
Admin	65,216.26	83,000.00	17,783.74	21.4%
Capital Outlay	0.00	3,000.00	3,000.00	100.0%
Commodities-Supplies	0.00	500.00	500.00	100.0%
Office Supplies	0.00	500.00	500.00	100.0%
Contractual Services	5,138.57	8,600.00	3,461.43	40.2%
Accounting	925.62	2,000.00	1,074.38	53.7%
Dues	336.94	400.00	63.06	15.7%
Legal Service	0.00	1,000.00	1,000.00	100.0%
Liability Insurance	2,855.00	3,000.00	145.00	4.8%
Maint. Serv. - Bldg.	0.00	500.00	500.00	100.0%
Maint. Serv. - Equip.	414.00	0.00	-414.00	0.0%
Postage	0.00	200.00	200.00	100.0%
Publishing	0.00	500.00	500.00	100.0%
Training	100.00	500.00	400.00	80.0%
Travel Expenses	93.01	500.00	406.99	81.4%
Other Expenditures	0.00	400.00	400.00	100.0%
Miscellaneous	0.00	400.00	400.00	100.0%
Personnel	60,077.69	70,500.00	10,422.31	14.7%
Emp. Tax Withheld	663.54	0.00	-663.54	0.0%

# Historical Budget Town and GA

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

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Category	Actual	2024		Difference	Difference %
		Budget			
Employment taxes	4,310.22	5,500.00	1,189.78	21.6%	
Salaries	55,103.93	65,000.00	9,896.07	15.2%	
Contingencies	0.00	3,000.00	3,000.00	100.0%	
<b>PERSONAL INCOME</b>	<b>80,048.44</b>	<b>91,190.00</b>	<b>-11,141.56</b>	<b>-12.2%</b>	
Gen Assist Revenue	108.88	790.00	-681.12	-86.2%	
Interest	4.15	700.00	-695.85	-99.4%	
Property Tax	104.73	90.00	14.73	16.3%	
TF Revenue	79,939.56	90,400.00	-10,460.44	-11.5%	
Highway Super. Salary Reimb.	9,500.00	19,000.00	-9,500.00	-50.0%	
Interest & Dividends	16.38	400.00	-383.62	-95.9%	
Miscellaneous	0.00	0.00	0.00	0.0%	
Pers. Prop. Replacement Tax	5,783.40	7,000.00	-1,216.60	-17.3%	
Property Tax	59,639.78	59,000.00	639.78	1.0%	
Rents Received	5,000.00	5,000.00	0.00	0.0%	
<b>Net Difference:</b>	<b>13,974.81</b>	<b>-510.00</b>	<b>14,484.81</b>	<b>-2,840.1%</b>	

# Township and Road District Checklist

## 2024 Township Calendar

Checklist dates are now available on the Events Calendar at [toi.org](http://toi.org)

01/30/24	Assessors Budget*		
01/31/24	1099, W-2 and W-3 forms deadline		
02/01/24	Economic Interest Statement Names to County Clerk		On or before Feb. 1, the supervisor or designee must certify to the county clerk an alphabetical list of names/addresses of people who must file Economic Interest Statements.
03/01/24	Last day to Request Agenda Item	60 ILCS 1/30-10	Last day for any 15 or more registered voters in the township to request an agenda item for consideration by the electors at the annual meeting by giving written notice of a specific request to the township clerk.
03/25/24	Annual Town Meeting Agenda	60 ILCS 1/30-10	Not less than 15 days before the annual meeting, the township board shall adopt an agenda for the annual meeting. Agenda must include any elector items properly submitted by March 1st prior to the annual meeting. Agenda must be included in the meeting notice that is approved by the township board.
03/25/24	Annual Township Meeting Notice	60 ILCS 1/30-10	Clerk must post notice of annual town meeting in 3 most public places at least 15 days before meeting. If an English language newspaper is published in township, then notice must also be published in the newspaper. Notice must include agenda approved by the township board. Meeting must be after 6:00 p.m.
03/31/24	Fiscal Year Ends*	50 ILCS 330/3	Last day of fiscal year for most townships, road districts, and multi-township assessment districts. However, board of trustees may change fiscal year.
04/01/24	Fiscal Year Starts*	50 ILCS 330/3	First day of fiscal year for most townships, road districts, and MTADs. However, board can change the fiscal year.
04/01/24	Notice of Meetings (Open Meetings Act)	5 ILCS 120/2.02	Board must post public notice of its schedule of regular meetings at the beginning of the fiscal year or calendar year. The notice shall state the regular dates, times, and places. Make schedule available to any news outlet that has filed an annual request for such notice.
04/01/24	Monthly Report to County Engineer	605 IL CS 5/6-201.13	Within 30 thirty days after issuing warrants the highway commissioner reports to the county engineer a list of such warrants showing where money is spent, for what purpose, and the amount expended. Use DCEO Form #39 or design own form. <b>Report is due each month.</b>
04/07/24	Financial Statement	60 ILCS 1/70-15	Clerk posts a copy of the Supervisor's Annual Financial Statement at the meeting room two days before annual town meeting. The clerk no longer has to read the statement aloud as long as copies are made available.
04/08/24	Financial Statement	60 ILCS 1/70-15	Supervisor files Annual Financial Statement with the clerk. Although the law states that the statement shall be prepared within 30 days before the annual town meeting, it must be completed to enable the clerk to post it 2 days before the annual town meeting. Use DCEO Form #6 or your own form. Statement is not required to be published in a newspaper.

04/08/24	<b>Highway Commissioners Report</b>	605 ILCS 5/6-201.15	Highway commissioner in <b>single township road district</b> must prepare an annual report to the board of trustees within 30 days before the annual town meeting. Use DCEO Form #38 or your own form. Report is not required to be published in a newspaper.
04/08/24	<b>Annual Accounting</b>	60 ILCS 1/70-30	Supervisor accounts to board for all money received and disbursed during fiscal year. Accounting must be within 30 days before the annual town meeting.
04/09/24	<b>Annual Town Meeting</b>	60 ILCS 1/30-5	The Annual Town Meeting shall be held on the second Tuesday of April. Meeting must be after 6:00 p.m. Whenever this date conflicts with the celebration of Passover or Ramadan, the township board may postpone the annual town meeting to the first Tuesday following the last day of Passover or Ramadan.
04/30/24	<b>District Treasurer's Report*</b>	605 ILCS 5/6-205	Last day for road district treasurer to submit an itemized statement of receipts and disbursements to highway commissioner. Statement must be submitted within 30 days from end of the fiscal year. Use DCEO Form #37 or your own form. Statement is not required to be published in a newspaper.
05/01/24	<b>Statement of Economic Interest</b>	5 ILCS 420/4A-101 5 ILCS 420/4A-105	Elected and certain appointed officials must file a Statement of Economic Interest with county clerk by May 1st of each year. Persons appointed to fill vacancies must also file statements at time of appointment.
05/30/24	<b>Budget Notice*</b>	50 ILCS 330/3 60 ILCS 1/80-60	Last day to publish a notice announcing budget hearings and that the tentative budgets are available for inspection. Separate township and road district notices must be published at least 30 days before hearings in a newspaper published in the township. If there is no township newspaper, post in five of the most public places in township.
05/30/24	<b>Budget Inspection*</b>	50 ILCS 330/3 60 ILCS 1/80-60	Last day for clerk to make tentative budgets available for public inspection. Tentative budgets must be prepared and made available for inspection at least 30 days before hearings. It is the duty of clerk to arrange for the public hearings.
06/30/24	<b>Budget Hearing &amp; Adoption*</b>	50 ILCS 330/3 605 ILCS 5/6-501	Last day to conduct budget hearings and adopt township and road district budgets. Budgets may be adopted before or during the first quarter of the fiscal year. ( <b>Do not adopt at the annual town meeting.</b> ) The township budget may be adopted at the public hearing. The road district budget <b>shall</b> be adopted at the public hearing.
07/30/24	<b>Budget Filing*</b>	35 ILCS 200/18-50	Last day to file certify budget and revenue sources with county clerk if budget is adopted at end of June. Must be filed with county clerk within 30 days of adoption. Therefore, filing deadline varies with the date of adoption. Clerk certifies the budget and supervisor certifies the revenue sources.
09/27/24	<b>Fiscal Responsibility Report Card*</b>	35 ILCS 200/30-30	Last day to file Fiscal Responsibility Report Card; shall submit within 180 days of the conclusion of the fiscal year. The Annual Financial Report meets this requirement. See reference above.
09/27/24	<b>Comptroller's Report*</b>	50 ILCS 310/3 50 ILCS 310/6	Last day to file Annual Financial Report with state comptroller's office and county clerk. Must be filed within 6 months from end of fiscal year. The report also serves as the Fiscal Responsibility Report Card.

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# Wauponse Township Board Meeting Agenda February 21, 2024 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  
- Trustee Vacancy/Appointment
8. Other Items
9. Adjournment

**Next Meeting: March 20, 2024**